

社会的責任規格 ISO 26000 の解釈：大学への指針

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Implementing Social Responsibility Standard ISO 26000: Guidelines for Universities

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The ISO 26000 Guidance for Social Responsibility was published November 1, 2010. ISO 26000 lists a number of recommendations to an organization's interaction with various stakeholders. Stakeholders include those who are in any way related to or affected by the decisions and/or activities of an organization. This may include customers, employees, trade unions, members of the organization, the community, non-governmental organizations, students, financiers, donors, investors, companies and others. Although ISO 26000 has been presented as guidelines and cannot be used for certification, the document has been added to the charter of such organizations as Nippon Keidanren. The purpose of this paper is to examine ISO 26000 guidelines and to offer some concrete steps that universities can take to accelerate implementation of ISO 26000 into their charters.

Keywords: Social Responsibility, ISO 26000, University, Stakeholders, Guidelines

Introduction

Social responsibility (SR) is not new. Williams, (2010) observed that SR standards were first followed by some organizations and governments more than 100 years ago. Although social responsibility and sustainability have generally been applied to corporations, and particularly multinational corporations, Williams states that SR principles applied to all organizations. He provides philanthropy as an example of SR activities. Although the first SR activities applied to labor practices and production practices, SR principles later began to include other topics such as human rights, the environment, eliminating corruption and consumer protection.

It is appropriate to define what Corporate Social Responsibility (CSR) really is. It may mean different things to different people. This confusion was addressed by Waldman, et al. (n.d) in their paper, *Corporate Social Responsibility: What it really is, Why it's so important, and How it should be managed*. The authors attempted to define what CSR is by giving examples of activities that are included in CSR and those that are not. For instance, although philanthropy is important, according to them it is not included in CSR. They generally define CSR as a "holistic attempt ... to engage and conduct a meaningful dialogue with a wide spectrum of constituents or Stakeholders" (Page 1, Waldman, et. al., n.d). They then give examples that would be included in

CSR. These activities included programs for 'employee development and empowerment' and assisting employees terminated during restructuring to find new employment.

Perhaps one definition for CSR would be the process of encouraging a free flow of communication between the management of an organization and its stakeholders and the process of maintaining the highest standards of integrity when implementing policies or activities that may affect those stakeholders in any way.

Like Supreme Court Justice Potter Stewart's famous definition of pornography in 1964, that although he was 'not sure everything that it entailed', he knew it when he saw it, SR may be defined in the same manner. As we will discuss later, although there may be areas of gray, organizational leaders and stakeholders are generally in agreement on organizational activities that conform to the principles of SR and those that do not. Critics point to this understanding for the excessive desire for secrecy on the part of many organizations at the present time.

In the foreword of ISO 26000, the ISO — International Organization for Standardization is described as "a worldwide federation of national standards bodies". The acronym is OIN in French for the 'Organisation internationale de normalisation'. The acronym in English is IOS, however, ISO was chosen as the international acronym because of its similarity to the Greek word — 'isos' meaning 'equal'.

The ISO web site states that "Standards ensure desirable characteristics of products and services such as quality, environmental friendliness, safety, reliability, efficiency and interchangeability — and at an economical cost." The ISO has two joint

technical committees (JTC) and 262 technical committees (TC) and provides international standards on a multitude of items ranging from acoustics to zinc and zinc alloys and many items in between including fine ceramics, fire safety and fertilizer.

All of the ISO standards are voluntary and the ISO has no authority to enforce its standards on the international community. However, since standardization is often in the best interest of all stakeholders, organizations often adopt the standards as a 'market requirement'.

The purpose of this paper is to provide a brief background and examine the principles of ISO 26K, to look at the relationship of universities to society and to provide some concrete recommendations that universities can take to incorporate ISO 26K into their charters.

Background of ISO 26000

There seems to have been a movement toward independence by states/countries over the last 60 years. There now is a growing consensus that, within those states, the stakeholders should receive the protections and consideration of the various institutions and organizations within their communities and that those institutions should include the stakeholders in the decision-making processes to the degree possible.

The ISO 26000 project first began in 2001 and was initiated by the ISO/COPOLCO, the ISO Committee on Consumer Policy. The ISO/TMB Working Group — Social Responsibility (ISO/TMB WG SR) was the largest and most broadly based group to ever develop an ISO Standard. 450 experts and 210 observers from 99

ISO member countries and 42 liaison organizations were participating in the ISO/WG SR as of July 2010.

According to Mitch Gold who writes a blog for the UN Global Alliance for ICT and Development, “ISO 26000: Guidance for Social Responsibility” (ISO 26K) was scheduled to be launched on October 24, 2010, United Nations Day and the 65th anniversary of the United Nations. This reflects the cooperative nature of the UN and the ISO, the International Organization for Standardization. However, the final release date is listed as November 1, 2010. The major areas covered in the table of contents are scope, understanding social responsibility, principles of social responsibility, recognizing social responsibility and engaging stakeholders, guidance on social responsibility core subjects, guidance on integrating social responsibility throughout an organization and Annex A — Examples of voluntary initiative and tools for SR. The guidelines are intended to apply to organizations of all sizes. Each line of the document is number for quick referral. In this paper, the referral line numbers will be shown so that readers can quickly find the referenced information in the ISO 26K document.

It is noteworthy that the need for English language skills may have excluded individuals who would have otherwise been qualified to participate in the drafting of ISO 26K. Also noteworthy is the fact that ISO 26K differs from other ISO standards such as ISO 9001. ISO 26K is designed to serve as a set of guidelines, whereas, ISO 9001 sets forth requirements organizations must abide by. Critics might question why after so much effort and such a large number of participants and participating

countries, ISO 26K has been published as a set of guidelines rather than as standards. After all, ISO 26K offers guidelines that would help create transparent and humane organizations. Furthermore, the guidelines could institutionalize a decision making process and an organizations’ various functions in a way that would maximize the benefits to the organization, its stakeholders, and the society at large.

The overriding view of the ISO/WG SR is that social responsibility promotes sustainable development. Early in the introduction, a direct connection is made between organizational social responsible behavior and the environment. Although it could be argued that the three major goals of ISO 26K of healthy ecosystems, social equity and good organizational governance are equal in importance, the order may reflect the emphasis on environmental protection by listing ecosystems ahead of social equity and good organizational governance.

The introduction also points out that, all core subjects are applicable to all organizations regardless of size (Line-151,152). Furthermore, ISO 26K states that “It is an individual organization’s responsibility to identify what is relevant and significant for the organization to address, through its own considerations and through dialogue with stakeholders” (151,153,154).

ISO 26K is not without its critics. Williams (2010) refers to criticisms that ISO 26K is too general and vague, and that it lacks specificity due to the compromises required by the various stakeholders involved in crafting the document. Another criticism was that ISO 26K may lack legitimacy compared to documents such as OECD Guidelines, which were drafted by

a relatively small number of government officials from the participating countries. This particular criticism seems to be at odds with the principle of protecting the rights and increasing the participation of all stakeholders. Williams also mentions criticism about the length of ISO 26K. It has almost twice as many pages as the OECD guidelines. Perhaps the most serious criticism was that compared to the OECD Guidelines, the ISO 26K never provided any mechanisms to fully understand, implement, or provide stakeholders with remedies for disputes. The OECD Guidelines addressed this issue by providing for a National Contact Point (NCP) in each of the member states. The NCP would have the duty to liaison between the OECD and the member states and to assist in the corporate implementation of the guidelines.

OECD Guidelines also provides for the CIME — Committee on International Investment and Multinational Enterprises. The CIME serves as a body to help implement the OECD Guidelines. The ISO 26K has no such committee or organization at present. Appointing such a committee, however, does not guarantee success. Many member states routinely ignore or marginalize the OECD appointed NCPs. This will be a major issue when it comes to finding solutions for implementing ISO 26K in various organizations as well as individual countries.

Principles of Social Responsibility

In this section, the authors will review the “Principles of social responsibility” in section 4 (602). According to ISO 26000, the main goal is for organizations to maximize their contributions to sustainable development.

While taking steps to achieve this goal, organizations are also urged to “respect” the seven social responsibility principles. A goal of this paper is to begin a discussion in which universities can agree on a set of guidelines that will assist those institutions in fulfilling their responsibilities to their many stakeholders. Other researchers may offer equally effective steps that universities may take in implementing ISO 26K.

Principles of Social Responsibility (4) (602) include Accountability, Transparency, Ethical behavior, Respect for stakeholder interests, Respect for the rule of law, Respect for international norms of behavior and Respect for human rights.

Accountability 4.2 (612)

Principle: “An organization should be accountable for its impacts on society and the environment” (613).

According to this principle, organizations have two responsibilities. First, it “should accept appropriate scrutiny” (614). The second duty is “to respond to the scrutiny” (614–615). Accountability is not limited to those directly affected by the organizations’ decisions and activities within the organization itself, but extends to society at large (618–619).

The document notes that accountability is beneficial to both the organization and society. It also points out that an organization with greater authority has a greater responsibility to be accountable. This is consistent with the age old Bible quotation, “To whomever much is given, of him will much be required; and to whom much was entrusted, of him more will be asked.” (Luke 12:48)

An additional element of accountability includes accepting responsibility for any mistakes, taking actions to rectify the mistakes, and finally to take action to

prevent any repetition of similar mistakes (623–624).

Transparency 4.3 (629)

Principle: “an organization should be transparent in its decisions and activities that impact on society and the environment.”

ISO 26K puts forth a number of guidelines for transparency. The guidelines state that organizational information concerning the decisions and activities should be clear, accurate, and complete (632–633). It further states that this information should be ‘readily available, directly accessible, and understandable’ to those affected or who may be affected in the future by the organizations decisions and activities (634–635). Further, the information should also be ‘timely and factual’ (636).

Transparency does not extend to proprietary information, legally protected information or any information that is protected by the organizations, legal, commercial security or personal privacy requirements (638–640). However, universities and other organizations should put in place a review committee and implement procedures to clearly differentiate between proprietary information and information that management would merely prefer not to disclose.

Areas of information that should be disclosed are:

1. The organization’s purpose, the nature of activities and the geographic locations in which they are operating (642).
2. The decision-making process, including the management structure and the roles being played by individuals within that structure (643–644).
3. The organization’s social responsibility

standards and its evaluation process (645–646).

4. The organizations performance with respect to its social responsibilities (647).
5. Sources of financial resources (648).
6. Any known or likely impacts of the organizations decisions and activities on its stakeholders, society and the environment (649–650).
7. Finally, the identity of the organization’s stakeholders and the processes used to identify, select and to interact with them (651).

Ethical behavior 4.4 (652).

Principle: “An organization should behave ethically at all times” (653).

According to ISO 26K, all organizational behavior should be based on honesty, equity and integrity (654). Further, organizations should demonstrate “a concern for people, animals, and the environment, and a commitment to address stakeholders’ interests (654–655).

ISO 26K recommends a number of steps to address ethical issues. Among these are:

1. “developing governance structures that help to promote ethical conduct within the organization and in its interactions with others” (657–658).
2. Implementing ethical standards to regulate the organization’s activities (659–660).
3. Communicating these standards to all of its stakeholders, including suppliers, contractors and agents of the organization, while respecting ‘local cultural identity’ (662–665).
4. Preventing and eliminating conflicts of interest throughout the organization

(666–667).

5. Establishing oversight procedures for the governance structures to monitor and eliminate unethical behavior (668).
6. Establishing programs to facilitate the reporting of unethical behavior while protecting whistle blowers (669).
7. “Recognizing and addressing situations where local laws and regulations either do not exist or conflict with ethical behavior” (670–671). This should also probably extend to local custom in addition to local laws and regulations.
8. Finally, respecting the welfare of animals (672–673).

Respect for stakeholder interests 4.5 (674)

Principle: “an organization should respect, consider and respond to the interests of its stakeholders.” (675).

According to ISO 26K, in addition to those persons directly associated with the organization, such as owners, employees, members, and customers, stakeholders also include those persons who may or could be in any way affected by the decisions and activities of the organization.

The recommendations for respecting stakeholder interests include:

1. “identify its stakeholders.” (681).
2. Be aware of stakeholder interests and address their concerns (682).
3. Recognize the legal rights of stakeholders (683).
4. Be aware of the effects that stakeholders can have on the organization (684).
5. Consider the ability of stakeholders to interact with and influence the

organization (685–686).

6. Consider the relationships between the organization, its stakeholders and the society at large to sustainable development (687–689).
7. Consider the views of stakeholders who might be affected by an organization's decisions or activities. This should extend to those stakeholders who may not be participating in the decision-making process or aware of the effects those decisions or activities may have on those particular stakeholders (690–692).

Respect for the rule of law. 4.6 (693).

Principle: “an organization should accept that respect for the rule of law is mandatory.” (694)

The rule of law has supremacy over governments, organizations and individuals. Such laws, according to ISO 26K, should be written, publicly disclosed and be subject to equal enforcement (695–698).

Thus, common organization should:

1. “Comply with legal requirements in all jurisdictions in which the organization operates” (704).
2. “Ensure that its relationships and activities fall within the intended and relevant legal framework” (705).
3. “Remain informed of all legal obligations.” (706).
4. “Continually review its compliance” (707).

Respect for international norms of behavior

Principle: “an organization should respect international norms of behavior, while adhering to the principle of respect for the rule of law.”

In order to respect international norms of behavior, organizations should take the following actions:

1. Implement ISO 26K even when a country has no or very low levels of environmental or social safeguards (711–712)
2. Implement ISO 26K even when the laws of the country conflict with international norms of behavior (713–714)

In such cases, organizations should respect international norms of behavior “to the greatest extent possible.” (714)

3. “In situations where the law or its implementation is in conflict with international norms of behavior, and where not following these norms would have significant consequences, and organization should, as feasible and appropriate, review the nature of its relationships and activities within that jurisdiction.” (715–717)
4. “An organization should consider legitimate opportunities and channels to seek to influence relevant organizations and authorities to remedy any such conflict.” (718–719)
5. “An organization should avoid being complicit in the activities of another organization that are not consistent with international norms of behavior.” (720–721)

Respect for human rights

Principle: “an organization should respect human rights and recognize both their importance in their universality.”

In order to demonstrate and promote human rights, organizations should:

1. “Respect and foster the rights

set out in the international Bill of Human Rights.” (739)

2. “Accept that these rights are universal, that is, they are indivisibly applicable in all countries, cultures and situations.” (740–741)
3. “In situations where human rights are not protected, take steps to respect human rights and avoid taking advantage of these situations.” (742–743)
4. “In situations where the law or its implementation does not provide for adequate protection of human rights, adhere to the principle respect for international norms of behavior.” (744–745)

Japan and SR

Japan has developed a reputation for being more sensitive to stakeholder vs. shareholder issues when compared to the US and the UK, countries in which corporate profits and shareholder returns are the first priority (Allen et. al., 2007). This may be due to Deming’s principles that were introduced in 1950. Japan’s SR reputation is particularly deserved with respect to employment issues such as layoffs, life-time employment, and building relationships with customers, suppliers and the local community. However, Japanese companies were ranked quite low on Asian SR’s Asian Sustainability RatingTM. The top rated Japanese company ranked, Mitsui & Co., tied for 17th with India’s Larsen and Toubro Ltd. Australia, meanwhile, had 11 companies ranking higher than Mitsui & Co. India had three companies ranked higher than Japan’s top ranking Mitsui & Co. (Asian SR, 2010)

Although Japanese companies did not fare well when evaluated by Asian SR's set of sustainability criteria, the Japanese company, Toyota, ranked 1st on The Reputation Institute's 2008's The Global Pulse survey with responses from 60,000 people in 27 countries. Toyota was ranked 27th on the 2010 Asian SR report. This survey evaluates peoples' view of whether a company being a good corporate citizen, is well governed in its business practices and whether it would be an attractive place to work.

More importantly for those who argue the benefits of focusing on shareholders rather than stakeholders, Allen and Zhao 2007, illustrated that Toyota's returns on a buy and hold basis from 1972 to 2006 were many times the returns for General Motors, Ford or the S&P 500 (Allen and Zhao, 2007). Of course, there are many factors other than SR that contributed to Toyota's success over that time period. However, such data clearly shows that an aggressive attitude toward the implementation of SR policies can have an extremely beneficial effect on the good will and fortunes of the company and on the lives of its stakeholders. The issue of SR verses profits will be further discussed later in this paper.

Japanese Universities

Universities maintain a special status in society, and therefore, have a unique opportunity and obligation to take the lead in implementing ISO 26K.

Although Japanese universities have not adopted the SR policies so common in Japanese companies, universities in post-war Japan have maintained a positive reputation for preserving human rights

with many faculty and staff members participating in various civil rights campaigns. In addition, in March 2004, 68 Japanese universities set up new law schools in order to increase the number of legal professionals so that the time required to process criminal and civil trials could be shortened.

Generally classified as nonprofit organizations, universities are viewed as institutions whose primary goal is to benefit the society as a whole. In addition to nonprofit status, universities also receive government funding for research, sometimes amounting to hundreds of millions of dollars to a single institution. For instance, in 2009, Tokyo University had over 4400 research projects and funding of 22,700,000,000 yen (22.7 billion yen) with most of the funding coming from government agencies. Government agencies also have programs that provide funding to some students to pay tuition fees.

With the declining trend of the Japanese population, many smaller universities and junior colleges are struggling to survive in the present economic environment. However, even some prestigious and financially secure Japanese universities have failed to live up to ISO 26K principles. In fact, in the last two decades, some major Japanese universities have maintained or adopted policies that are in direct conflict with ISO 26K.

For example, it is common for universities to designate certain jobs as 'haken' or 'tokunin'. These positions are contract positions or appointed positions without contracts. Many of these positions are, in fact, permanent positions in which employees' contracts or appointments are renewed periodically. These employees often receive lower pay, little or no retirement benefits and lower or no bonuses. Bonuses in

Japan have provided a major portion of the yearly income to full-time employees since the 1960s.

Since these workers are under short-term contracts or appointments, they do not have the power to organize or seek representation with respect to any negotiations with universities. The policy of limited compensation is creating a two-tier society of well compensated full-time employees and poorly compensated contract employees. These poorly compensated contract employees are excluded in a large part from the consumer economy. Since consumers make up 50% of the Japanese economy, limiting the participation of contract workers in the consumer economy may deprive Japan of important resources for future growth.

These discriminatory labor practices are often related to nationality which may also be based on race and are in direct violation of ISO 26K. For instance, one university may choose to hire foreign nationals under full-time limited contracts while another university may offer substantially lower compensation to Japanese nationals for part-time teaching positions. There are also instances in which a single university may provide different benefits and compensation to employees of the same nationality with the same job duties.

Perhaps the most disturbing situations are instances in which appointed full-time employees, who are not under contract, are assigned to a lower pay scale, deprived of retirement benefits and received limited bonuses, but are assigned regular employee job duties.

With respect to environmental sustainability, few universities employ

renewable resources such as solar and wind electrical generation systems. Furthermore, few Japanese universities offer anything more extensive than a seminar option on CSR. Although Stanford University has been rated first among all universities worldwide for its Masters programs for sustainability, Hosei University, ranked at 99, is the only Japanese university to make the top 100 for its Masters in Environmental Management (Online at Best Masters, n.d)

The purpose of presenting these few examples of ISO 26K violations at universities is not to document all university violations, but rather to focus on the importance of universities accepting their responsibilities to their stakeholders and to the society at large.

Adding further credibility to ISO 26K is the fact that Nippon Keidanren, one of the most important business organizations in Japan, incorporated the ISO 26K recommendations into its charter and implementation guidance in 2011. ISO 26K has also been embraced by Suntory, Toyota and other business related organizations where profitability is a leading measurement of the health of the organization. As mentioned earlier, corporations such as Toyota, in which SR policies are part of the corporate culture, substantially outperformed General Motors, Ford and the S&P 500 from 1972 to 2006. It is clear that a company's reputation with respect to CSR can add considerably to the returns of the shareholders as well as benefits to its stakeholders.

In such an environment and in keeping with the principle that 'those organizations that have benefited most should do more', nonprofit organizations such as universities should take a leading role in quickly

and effectively implementing ISO 26K for the benefit of the university and its stakeholders.

In addition to guidance provided by ISO 26K, other organizations are presenting guidelines to assist universities in becoming more socially responsible. The Asia–Europe Foundation–(ASEF) in cooperation with the University of Innsbruck, Innsbruck, Austria, held its second annual education workshop in Innsbruck, Austria in June 2011. In the workshop speakers noted the importance of improved communication between a university and its stakeholders, the value of lifelong learning and universities' special position within their communities.

Some companies are offering software programs and consulting services to assist institutions in complying with ISO 26K. The existence of such products and services points to the trend that many institutions have concluded that it is in their organization's best interest to implement ISO 26K earlier rather than later.

Universities have not made the transitions to the Deming management system that corporations began adopting in the early 1950s. This system incorporated guidelines for improving organizations' relationships with their stakeholders such as employees, customers and suppliers. Deming's guidelines have since become an important part of Japanese business culture.

Universities should be expected to finally begin the process of change and to surpass the progress demonstrated by business organizations and corporations. Because of the general consensus behind ISO 26K, it merits the support of all organizations.

SR policies versus profits

Before getting to implementation, it is important to discuss the issue of SR policies versus profits. The value of implementing SR policies has not yet reached a consensus in many governmental agencies, organizations or the society at large. Politicians, regulators, the judiciary and the media all play an important role in promoting what the authors believe is a misguided belief that capitalism requires and promotes the idea that profits are the main goal of corporations and are in direct conflict with CSR activities and policies. In fact, socially irresponsible activities and policies (SIAP) are detrimental to the well-being of every organization and its stakeholders.

SIAP are often profitable only when government officials, regulators, and the judiciary fail to pass and effectively enforce reasonable and appropriate laws which protect human rights and the environment or fail to hold organizations and their officials liable for crimes or unethical behavior.

Almost all organizations are aware of the damage that an organization may incur by implementing SIAP if they become known, or if a SIAP becomes a highly charged issue for stakeholders. However, many corporate and organizational leaders are aware of profitable SIAP that are successfully kept secret from stakeholders outside of the highest circles of management. These leaders are also aware that often when SIAP becomes known by regulators or various stakeholders, there are often mild or no prosecutions or limited protests. News stories of SIAP are quite common and serve as powerful examples.

One story involved the manipulation of Libor, the London Interbank Offered Rate, by Barclay's Bank and a number of other international banks. The Libor affects the interest rates and the value of approximately \$350 trillion in derivatives (note: trillion). Because these massive amounts of money are beyond the comprehension of most of the general public, perhaps only the bankers themselves realize the real affects that the manipulation could have on other organizations and the economy. It was reported that a .01% change in the interest rate could assist the bank's trading desk in making \$2 million or more. On a local level, the Libor affects the interest rates on municipal bonds. Cities may have lost \$6 billion or more by the interest rate manipulation. Although regulators were aware as early as 2007, regulators began negotiations rather than prosecutions. These negotiations were completed in 2012 after the fraud became public. Barclay agreed to pay \$200 million in fines without a trial which might fully expose the extent of the fraud.

Another example is the willful laundering of Mexican drug cartel money by HSBC, a British bank. The details will not be discussed here other than to say that the bank was also fined which extended impunity to the bank.

Through such examples, and these are only two of many, many organizational leaders have been trained to believe that profits have a higher priority than the law, much less other SR activities and policies. Such limited prosecutions by regulatory officials may create instances of unequal treatment under the law, which violates a fundamental legal principle and is a clear violation of ISO 26K. More importantly, it encourages and supports the mistaken

belief that crime pays and that SIAP add profits to the corporation while CSR activities and policies are detrimental to the well-being of the organization.

Governmental officials, regulators and the judiciary must fulfill their duties with integrity and in a responsible manner in order for these mistaken beliefs to be finally put to rest. Governmental officials, regulators and the judiciary must ensure that those who promote SIAP are subject to the same rules and regulations and suffer the same consequences as the general public.

The importance of proper and effective oversight of organizations by governmental agencies, and perhaps international agencies such as the United Nations, cannot be overemphasized in creating an environment which appropriately rewards and encourages SR and which appropriately penalizes and discourages SIAP both domestically and internationally. Governmental agencies, can exercise international jurisdiction over citizens and organizations that are based or operate within their borders. For instance, both Japan and the United States require their citizens working overseas to report international income and to pay any due taxes. Would it not be reasonable for a national government to establish and enforce international rules of conduct for its corporations with respect to the environment and human rights?

Furthermore, the principle of universal jurisdiction states that persons can be prosecuted regardless of their nationality or where crimes might have taken place. Although the United States classifies corporations as 'persons', there is not a consensus on whether universal jurisdiction applies to organizations. Paust (2012) argues that universal jurisdiction does apply to

corporations.

There is also the issue of possible penalties for corporations or organizations found guilty of SIAP. National governments, and states in the United States, are authorized to confine or to execute their citizens or others for various crimes. For instance, during George W Bush's five years as governor of Texas, 152 felons were executed.

However, similar penalties are never considered for organizations that have committed the most serious of crimes, violations or SIAP. This is in spite of the fact that human beings have an inherent right to life while organizations and corporations have no such right. Corporations owe their existence to government entities through charters issued through the various governmental agencies. If corporations were subjected to the same penalties as citizens such as the death penalty, it would create a powerful disincentive for any participation in SIAP. Of course in such cases, only the investors and owners would suffer financial loss. Depositors and creditors of a banking institution, for instance, would be protected and made whole. The investors themselves would then become the first line of defense against any organizational participation in SIAP and would demand appropriate activities and policies with respect to the environment, human rights and governance. Other stakeholders such as employees and suppliers would also have a powerful incentive to ensure that their organizations were operating in an appropriate manner and were not participating in SIAP.

The arguments for SR are generally justified and agreed upon, based on moral and/or religious grounds which the authors support. However, the issue here is SR versus profitability. Simply stated, SR is good business.

The greatest example of this is Japan from 1950 to 1990. In 1950, Japanese corporations began to implement the principles of W. Edwards Deming. Deming's principles, which will be further discussed later in this paper, reflected what might be considered to be SR activities and policies toward its customers, workers and suppliers. Although Deming's principles did not fully incorporate all of the principles promoted by ISO 26K, they were extremely effective for the targeted stakeholders, and the companies prospered handsomely.

Most people are aware of the success of Japan in the postwar era, however, a few general examples will be given to make the point.

Japan was totally destroyed in 1945 with many of its people starving. Yet, it went on to become the second largest economy in the world within 20 years of adopting Deming's principles. It became the world's largest creditor. It developed a consumer base that was well-paid and which created huge savings to finance economic development, both domestically and overseas. It created one of the world's finest healthcare systems and extended the life expectancy of its population to number one in the world. Such success is well documented and was intimately connected to Deming's principles.

Implementation

Ecologia, a non-profit organization that assists organizations in implementing sustainability policies, points out that there are benefits for organizations taking the lead in implementing ISO 26K. Those organizations can benefit by having a head start in developing their SR programs, they can serve as a model for others and they

can help shape a more sustainable future for society. Early implementation will give an individual university the opportunity to create templates for the implementation of ISO 26K that are consistent with the culture of the institution. Furthermore, the university's reputation will be enhanced, just as Toyota's reputation has been, by being a leader in the implementation of ISO 26K, rather than being forced to become a participant in order to salvage its reputation after most universities have already adopted the ISO 26K protocol.

The top management of universities must continually focus on the fact that implementing ISO 26K will benefit the university itself, its stakeholders and the society at large.

Earlier in this paper, it was mentioned that the OECD guidelines provides for a NCP in its member states. Williams (2010) reported that the NCPs or sometimes marginalized or ignored by the member states. The United States was specifically mentioned. In fact, in the United States, it is sometimes considered political weakness to incorporate international agreements.

The challenge is to find mechanisms that encourage organizations to adopt the guidelines within a voluntary protocol. Williams (2010) referenced stakeholders who believed that in the digital age, information would be so readily available that the various organizations would be socially compelled to conform to ISO 26K standards. Johnston (2011–2012) points out that the Strategic Advisory Group (SAG) believed that social stigma was the most powerful force in implementing ISO 26K.

However, millions of dollars are spent each year by organizations in advertising to improve, protect or reframe the

organization's public image and to ensure that derogatory information is not made available to the public.

There may be many impediments to the implementation of ISO 26K. Opposition may arise from individuals within the organization, from the culture of the organization, from member associations or from past customs of the society at large.

There are also cultural and educational impediments to the adoption of ISO 26K principles in various organizations. Critics argue that the consolidation of media sources over the last 50 years have limited the public's view of the big picture. They further argue that this consolidation has hampered the public discussion of critical topics.

Another issue concerns the willingness of those persons in positions of authority within an organization to be willing to share information with stakeholders when the organizational culture might have followed a policy of disseminating information on a "need to know" basis.

Guidance is often offered in a list of general 'shoulds' and 'should nots'. One possible method of assisting universities in accepting these principles and in taking action to implement ISO 26K is the use of a checklist of concise procedures. Dr. Atul Gawande in his book, *"The Checklist Manifesto"*, has shown that simple checklists can have a miraculous impact on institutions and the effectiveness of their procedures.

This checklist will utilize items from other UN and ISO documents, as well as W. Edwards Deming's principles of management (1986). No program for implementation can be considered in Japan without referring to Deming's 14 management principles. Deming's principles were instrumental in

revolutionizing Japanese business practices since 1950. Deming's principles also are consistent with ISO 26K such as equal treatment and the elimination of fear in the organization in order to facilitate communication and cooperation among employees and departments.

Since the 1980s, some Japanese corporations and organizations have begun to move away from Deming's principles and, instead, adopted western management principles utilizing internal competition which can result in unequal employee treatment through unbalanced salary and bonus scales and which may be detrimental to the well-being of the organization and may also be in conflict the human rights section of ISO 26K. However, Deming's principles have stood the test of time and were effective in creating in Japan from 1950 to 1990, one of the greatest economic transformations in human history.

For the most effective implementation, universities should consider implementing any of the following recommendations that may be appropriate for their organization, but should not limit the implementation of USR processes by the list below. Since the implementation of ISO 26K is voluntary, a university or other organization may be able demonstrate its commitment to the adoption of ISO 26K standards by implementing the some of the following or similar procedures:

1. Commit to adopt the standards put forth by ISO 26K and to implement this new philosophy at all levels of the institution and with its stakeholders. (Japanese companies such as Suntory and Toyota have adopted ISO 26K. Keidanren, the Japanese business federation,

has incorporated ISO 26K into its charter.)

2. Appoint a director of university social responsibility(USR). Although such a director may have additional duties, the director's primary duties would be to continually evaluate and improve the university's USR compliance. The director would be responsible for communications with stakeholders, educational programs for stakeholders and other activities that would support USR procedures that are included in this list.
3. Implement procedures for transparency and provide a free flow of communication between the university and its stakeholders. Although institutions may be justified in withholding information from its stakeholders at the earliest stages of the decision-making process, secrecy serves as one of the greatest impediments to the successful implementation of USR. Universities should take concrete steps to provide timely and accurate information to stakeholders. As was mentioned earlier, Johnston (2011–2012) reported that the Strategic Advisory Group (SAG) believed that social stigma was the most powerful force in implementing ISO 26K, and this is a critical element of successfully implementing ISO 26K. Such reports from the University should be provided on a regularly scheduled monthly or quarterly basis. Universities could follow the lead of organizations that have designated websites to inform stakeholders of the present USR policies and improvements to their policies.

Universities could also utilize bulletin boards and newsletters as well as provide other written updates to stakeholders.

4. Establish a mechanism for redress by stakeholders. Communication must be two-way. It seems obvious that a university should provide information to stakeholders. However, it is critical that universities provide a mechanism by which stakeholders can seek redress from a university. Organizations may sometimes believe that ignoring stakeholder complaints and suggestions allows management to maintain more control. However, such an attitude may result in conflicts among the stakeholders and may create an atmosphere that is detrimental to the interests of the university and its stakeholders. The topics of these stakeholder initiated complaints or suggestions could include all of the areas of ISO 26K such as the environment, human rights, etc. as well as any other topics that the university and the stakeholders deemed relevant.
5. Commit to put in place procedures for continual improvement of USR practices within the university that are guided by but not limited to ISO 26K. Universities should consider incorporating Deming's PDCA cycle for continual improvement into their USR evaluation procedures. Japanese industrial companies have used, 'Kaizen eno yon dankai', Deming's PDCA (plan, do, check, act) for continual improvement since the 1950s to produce some of the world's highest quality

products and effective corporations.

6. Implement USR education and self-improvement programs for stakeholders. This should be the responsibility of the director of USR and supports the idea of continuing education for USR issues. This could include lectures, seminars and/or weekly or monthly classes.
7. Eliminate fear within the university and in the university's interactions with stakeholders. This refers to Deming's Point 8 "Drive out Fear". Fear within the organization and in the university's interactions with its stakeholders freezes the flow of communication, lowers stakeholder effectiveness and deters stakeholder actions and communication that are in the long-term interest of the university and its stakeholders. Special protections should be provided for whistle blowers, those persons who make public relevant and timely information concerning the university and its stakeholders. This may not include individuals who prematurely make public information about projects conducted in an ethical manner. However, the benefit of doubt should go to the whistle blower versus the organization. This is because some organizations and countries persecute those who make public information that is embarrassing to the organizational or country for activities that were conducted in violation of the principles of ISO 26K. Such protections for whistle blowers should also be codified in law in order to provide maximum protection and encouragement for the timely

dissemination of information to an organization's stakeholders.

8. Break down barriers between the Department of USR and other departments. The ready flow of information among all departments is a necessary element to the successful implementation of USR. The Department of USR may view the other departments as customers and will be able and willing to assist those departments in the implementation of USR.
9. Remove barriers to stakeholder pride of participation in the successful implementation of USR. This item refers to Deming's, "remove barriers to pride of workmanship". The purpose is to create an atmosphere, in which stakeholders are not only free to participate, but are encouraged to participate and rewarded for their participation in the implementation and continual improvements of USR procedures.
10. Adopt the philosophy that the implementation and continual improvement of USR is the responsibility of all stakeholders.

Conclusion

ISO 26K is consistent with the universal principle of 'treating others as you would have them treat you' that has been passed down from generation to generation for millennia. It's designed to create a framework through which organizations can implement SR principles with respect to environmental protection, ethical behavior and human rights. These general principles include the specific

ISO 26K principles of Accountability, Transparency, Ethical behavior, Respect for stakeholder interests, Respect for the rule of law, Respect for international norms of behavior and Respect for human rights.

In this paper, the authors have reviewed ISO 26K and commented on the special responsibility that universities have within the society. A checklist of 10 concrete steps have been presented in order to assist universities in implementing ISO 26K within the university's charter just as Japan's leading business organization, Nippon Keidanren, and major corporations have done. Organizations such as Toyota serve as examples showing that SR policies are an essential part of good governance practices and can benefit an organization's reputation and its financial bottom line.

Since organizations will need to dedicate important resources to the implementation of ISO 26K, the authors believe that the concrete steps provided in this paper will assist those organizations in simplifying and accelerating the implementation process.

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