

# Wirkungsorientierte CSR

## Herausforderungen, Erfahrungen und Tools

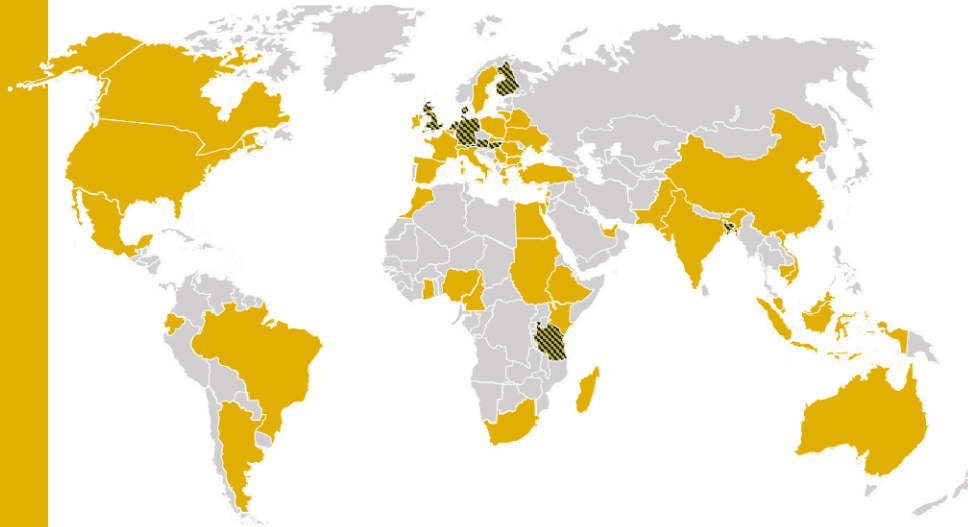
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# Das GLOBAL VALUE Projekt



**führende Forschungs-  
Einrichtungen, NGOs und  
multinationale Unternehmen  
aus Europe, Asien and Afrika**

**262** ExpertInnen aus  
**60** Ländern  
**Budget: 2,5 mio Euro**  
**Jan. 2014 - Juni 2017**

[www.GLOBAL-VALUE.eu](http://www.GLOBAL-VALUE.eu)



**11**

**Partner**



**3**

**Kontinente**



**3**

**Sektoren**



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In collaboration with:



## 1. Ausgangspunkt

Wirkungsorientierte CSR umfaßt Ihr gesamtes Unternehmen, Ihre Wertschöpfungsketten und den Produktlebenszyklus

## 2. Herausforderungen

Abgrenzung, Kausalität, Datenverfügbarkeit, Bewertung

## 3. Lösungen

GLOBAL VALUE Tool-Navigator, -Test und -Showcases

## 4. Empfehlung

bedenken Sie bei der Auswahl des "richtigen" Tools wozu es einsetzen möchten ("It's all about the purpose")

## 5. Ausblick

Wirkungsorientierung wird neue Management-Perspektiven zur Folge haben

# 1. Ein kurzer Überblick zum Thema „CSR“

*„Wir tun Gutes (und reden darüber)“*

**Philantropie**

*„Wir produzieren (öko-)effizient“*

**Optimierung**

*„Wir bieten umweltfreundliche und faire Produkte“*

**Produkt-Differenzierung**

*„Wir vermeiden Risiken und Schäden“*

**Management-Systeme**

*„Wir denken Technologien und Geschäftsmodelle neu“*

**Responsible Innovationen**

*„Wir übernehmen Verantwortung für unsere Wirkungen“*

**Impact & Shared Value**

## 2. Wirkungsorientierte CSR – worum geht's?

- **alle Unternehmen haben Wirkungen**
- CSR bedeutet diese Wirkungen zu **kennen und zu verbessern**
- und berücksichtigt
  - a. positive und negative Wirkungen
  - b. Kerngeschäft und CSR-Projekte
  - c. ökonomische, soziale und Umwelt-Wirkungen
  - d. kurz-, mittel- und langfristige Wirkungen
  - e. direkte und indirekte Wirkungen
  - f. intendierte und nicht-intendierte Wirkungen
- Berücksichtigt auch **Wirkungen in die andere Unternehmen / KonsumentInnen und andere Akteure involviert** sind
  - a. Wertschöpfungs- und Zulieferketten
  - b. Produkt-Nutzung, Recycling und Entsorgung
  - c. Indirekte Wirkungen auf Konsum-Gewohnheiten und Kultur

# 2. Wirkungsorientierte CSR – worum geht's?

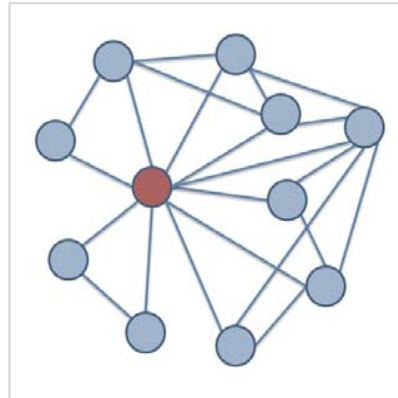


1 NO POVERTY	2 ZERO HUNGER	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	5 GENDER EQUALITY	6 CLEAN WATER AND SANITATION
7 AFFORDABLE AND CLEAN ENERGY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	10 REDUCED INEQUALITIES	11 SUSTAINABLE CITIES AND COMMUNITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION	14 LIFE BELOW WATER	15 LIFE ON LAND	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS	SUSTAINABLE DEVELOPMENT GOALS

## 2. Wirkungsorientierte CSR - Herausforderungen



**Abgrenzung**



**Kausalität**

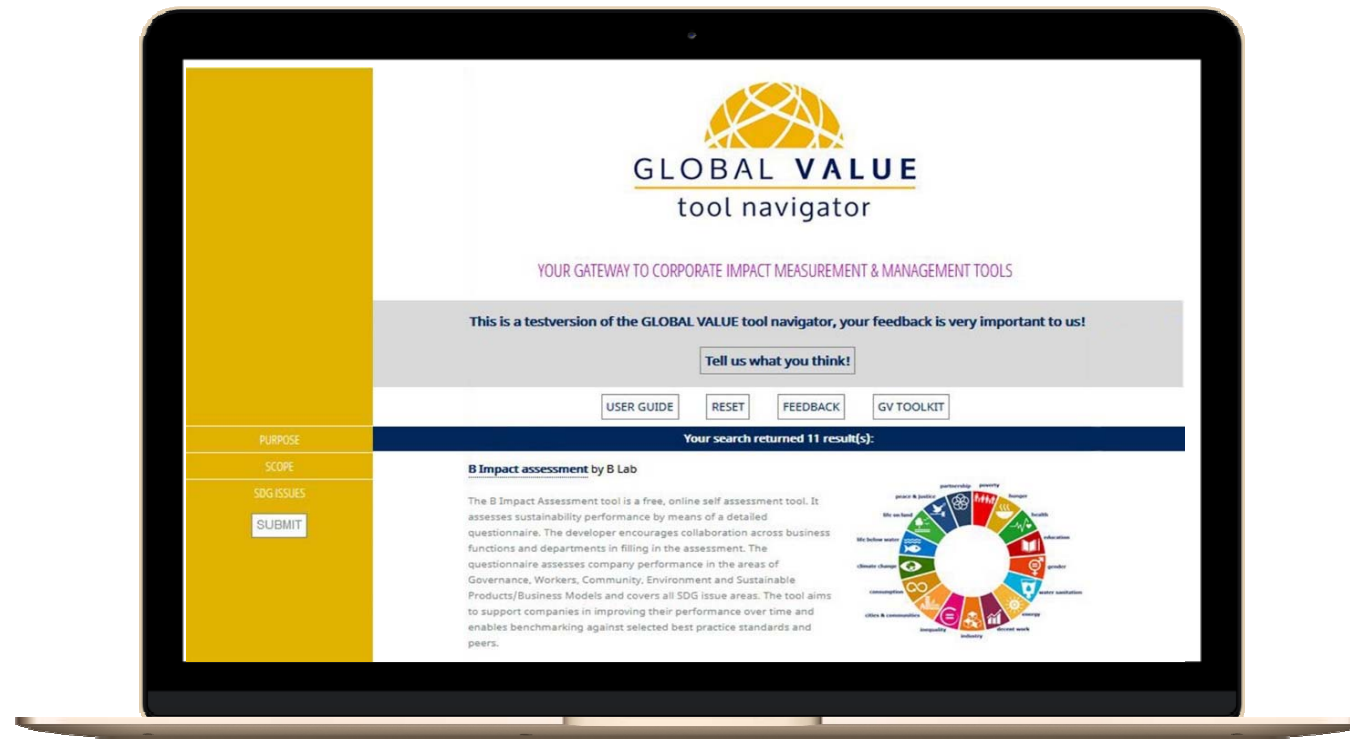


**Daten-  
verfügbarkeit**



**Bewertung**

### 3. Lösungen: Navigator mit mehr als 220 Tools



- ✓ **Umfassend**  
Die weltweit größte kategorisierte Datenbank an SDG Tools
- ✓ **Gezielte Suche**  
Nach Zweck, Fokus und anderen wichtigen Features
- ✓ **Verbunden mit den SDGs**  
Informationen über SDG Abdeckung



### 3. Lösungen: Tests und Showcases



Global Compact  
Self Assessment Tool

GENDER EQUALITY  
PRINCIPLES

**B** Impact  
Assessment™

SDG Compass

**FV** Financial Valuation Tool  
For Sustainability Investments



**Forest Industry Carbon  
Assessment Tool (FICAT)**

**LBG**



**Higg  
Index**

**S** The  
SUSTAINABILITY  
Code

**Sustainable Value Calculator**



*To help in choosing and using some of the most valuable tools, GLOBAL VALUE has created tool showcases. The GLOBAL VALUE tool showcases are based on practical experiences of working with each of the tested tools. The showcases provide the most important information about each tool, suggest what it is best suited for, and provide information on each tool's background.*








### 3. Lösungen: Tests und Showcases

#### HRCA quick check by Danish Institute for Human Rights (DIHR)

The Quick Human Rights Compliance Assessment is a free, online diagnostic self-assessment tool to assess the impact of business operations on people and human rights within the sphere of influence of the corporate user. It covers the most imperative human rights issues (28 main questions broken down to indicators) that companies can face (such as gender, child and forced labor, corruption, working conditions, supply chain management, health and safety). It aims to assess the impact of business operations from a human rights perspective within the company, local residents and other stakeholders. It helps to get familiar with the most relevant issues, map potential gaps and find





















Purpose	Scope	Output	Requirements	Access
 <p>Main purpose of the tool is to support <b>management control</b>. <b>The tool assesses</b> policies, procedures and performance.</p>	 <p><b>Whole value chain</b> is assessed including supply chain management and product impacts. However, assessment is limited to one business unit or production site. Different business units in different locations should be assessed separately for a group-wide overview.</p>	 <p>Assessment results in aggregated <b>traffic-light based scorecard</b>, indicating human rights issues, where company demonstrates full, partial or non-compliance.</p>	 <p>User can implement the tool <b>on their own in a few weeks</b> with colleagues' involvement. Stakeholder engagement is required - the user is asked if stakeholders would agree to some of the user's statements about company performance.</p>	 <p>The tool is <b>free</b> to use and is available online after registration. Assessment is <b>anonymous</b>.</p>

### 3. Lösungen: Tests und Showcases

#### Gender Equality Principles Assessment Tool by Gender Equality Principles Initiative

The Gender Equality Principles Self-Assessment is an online questionnaire tool - one of very few tools that applies gender equality standards. It aims to measure corporate conduct and help design action plans. The tool focuses on identifying areas of strength and weaknesses related to gender issues in an organisation.








Purpose	Scope	Output	Requirements	Access
   <p>The main purpose of the tool is <b>to help companies learn</b> more about gender equality principles and how to best integrate them into their organization's management.</p>	     <p>The tool focuses on the <b>whole value chain</b>: upstream and downstream. The assessment focuses on company own operations, supply chain, as well as product development and marketing, albeit to a lesser extent.</p>	     <p>Assessment results are presented as pie charts, indicating strengths and weaknesses for each gender equality principle. <b>Benchmarking</b> is possible, but not is limited to a small number of comparable companies in the database.</p>	   <p>Users can implement the tool <b>on their own in a few hours</b>, no external consultant support, nor stakeholder engagement is required.</p>	  <p>The tool is <b>free</b> to use and is available online after registration. Assessment is <b>anonymous</b>.</p>

### 3. Lösungen: Tests und Showcases

#### B Impact assessment by B Lab

The B Impact Assessment tool is a free, online self assessment tool. It assesses sustainability performance by means of a detailed questionnaire. The developer encourages collaboration across business functions and departments in filling in the assessment. The questionnaire assesses company performance in the areas of Governance, Workers, Community, Environment and Sustainable Products/Business Models and covers all SDG issue areas. The tool aims to support companies in improving their performance over time and enables benchmarking against selected best practice standards and peers.



Purpose	Scope	Output	Requirements	Access
 <p>The main purpose of the tool is to support <b>management control</b>. The tool assesses policies, procedures and performance.</p>	 <p>The <b>whole value chain</b> is assessed upstream and downstream. However, assessment is limited to one industry and one geographical location. Integrating individual unit assessments for the whole vertically integrated company can only be done by B Lab staff from the backend (<a href="#">more info</a>).</p>	 <p>Assessment results in an overall <b>score</b> out of 200 available points, deconstructed by topic and even individual question. The overall score, individual sustainability area scores and questions are <b>benchmarked</b> to comparable companies in the database.</p>	 <p>Users can implement the tool <b>on their own</b> within a few days for a quick check and <b>a few weeks for more elaborate assessment</b>. No external consultant support or stakeholder engagement is required.</p>	 <p>The tool is <b>free</b> to use and is available online after registration. Assessment is <b>confidential</b> unless the user voluntarily submits results for review to B Lab.</p>

## 4. Empfehlung: It's all about purpose

Reporting & communication	Organisational learning	Strategic decision support
<b>Legitimacy &amp; transparency</b>	<b>Steering &amp; coherence</b>	<b>Choice &amp; action</b>
Goal achievement logic	Continuous improvement logic	Best alternative logic
External target audience – stakeholder focus	Internal & external target audience	Internal target audience – management focus
Need for comprehensiveness	Need for prioritization	Possibility to be selective
Backward looking	Backward & forward looking	Forward looking

## 5. Ausblick

1. ManagerInnen werden in Zukunft auch für die Wirkungen ihres Unternehmens verantwortlich sein (nicht nur für Profit, Shareholder Value, Performance oder Marktanteile)
2. Das erfordert eine klares Bild darüber wofür Verantwortung zu übernehmen ist und wofür nicht
3. Dies kann nur auf Grund eines Perspektive auf das gesamte System erfolgen (B2B und Stakeholder Management greifen zu kurz)
4. Dabei werden Ambiguitäten, Trade-Offs und systemische Effekte zu beachten sein (kein "easy-fix")
5. Wirkungsverantwortung wird Leadership, Management-Ausbildung und Management im allgemeinen verändern