

Josef Wieland  
Editor

# **Standards and Audits for Ethics Management Systems**

The European Perspective



Springer

# Standards And Audits For Ethics Management Systems The European Perspective

**Josef Wieland**



## **Standards And Audits For Ethics Management Systems The European Perspective:**

*Standards and Audits for Ethics Management Systems* Josef Wieland, 2003-07 Today's management is faced with the new task of implementing and dealing with standardised ethics management systems and values programs. It is a widely accepted fact that these have to be designed individually and firm specific if they are to be a success. On the one hand these systems are a business card for the companies. On the other hand the companies have to meet the growing public demand for evaluating the seriosity of these systems. The articles collected in this volume investigate the contents and processes of good corporate practice. Their main focus is on the question of integrating the moral values and ethical demands into economic and corporate decisions by ethics standards in a way that is credible and understandable for society. The volume presented here is the first of its kind due to the fact that it contains a collection of all relevant European ethics standards which are a part of a modern Good Corporate Governance. The reader is provided with an overview of the state of the European discussion.

Standards and Audits for Ethics Management Systems Josef Wieland, 2013-01-08 The articles collected in this volume deal with the contents and processes of good corporate practice. Their common question is how moral values and ethical demands can become an integral part of economic and corporate decisions in a way that is credible and comprehensible for the society. Generally accepted best practice or minimum requirements for codes of conduct matter in this context. They codify values like integrity, fairness, openness, honesty, truthfulness, solidarity and justice which have to be implemented in a company's day to day business. In one sentence: There is a need to develop criteria for seriosity and credibility for evaluating and controlling standards of conduct and the managerial systems created for this purpose. In the international arena terms like Ethics management system, Ethics program, Values program, Ethics audit and Social audit are in use to denote these management systems. In this context it seems to me that the European perspective results from the values driven integration of corporate governance e.g. risk management, compliance, quality management e.g. human capital, supply chain and corporate citizenship, human rights, ecology, social responsibility, community into a comprehensive and consistent management decision system. The core value and common denominator of these areas is sustainability. This, for instance, as opposed to narrow compliance programs that are largely law driven, to use a distinction which Lynn S. Paine introduced.

**Standards and Audits for Ethics Management Systems** Josef Wieland, 2013-03-14 The articles collected in this volume deal with the contents and processes of good corporate practice. Their common question is how moral values and ethical demands can become an integral part of economic and corporate decisions in a way that is credible and comprehensible for the society. Generally accepted best practice or minimum requirements for codes of conduct matter in this context. They codify values like integrity, fairness, openness, honesty, truthfulness, solidarity and justice which have to be implemented in a company's day to day business. In one sentence: There is a need to develop criteria for seriosity and credibility for evaluating and controlling standards of conduct and the managerial systems created for this purpose. In the international

arena terms like Ethics management system Ethics program Values program Ethics audit and Social audit are in use to denote these management systems In this context it seems to me that the European perspective results from the values driven integration of corporate governance e g risk management compliance quality management e g human capital supply chain and corporate citizenship human rights ecology social responsibility community into a comprehensive and consistent management decision system The core value and common denominator of these areas is sustainability This for instance as opposed to narrow compliance programs that are largely law driven to use a distinction which Lynn S Paine introduced

*Strategic Management in the 21st Century* Timothy J. Wilkinson, Vijay R. Kannan, 2013-05-22 Covering both practical and theoretical aspects of strategic management this three volume work brings the complex topic down to earth and enables readers to gain competitive business advantages in their marketplace This clear insightful and interesting work covers all aspects of strategic management including chapters that discuss SWOT Strengths Weaknesses Opportunities and Threats analysis the Resource Based View transaction cost economics and real options theory Unlike other books this three volume work examines strategic management from different perspectives effectively interweaving seemingly disparate subdisciplines such as entrepreneurship and international business with specialized foci such as creativity innovation and trust

Incorporating information from contributors as varied as a proprietor of a worldwide motorcycle business to one of the most published scholars in the field of international strategic management the practical and theoretical perspectives presented in *Strategic Management in the 21st Century* will benefit business strategists professors of strategic management and graduate students in the field

Ethical Issues in Social Work Practice Sandu, Antonio, Frunza, Ana, 2017-12-15 Today's practitioners and researchers are looking now more than ever at the ethical issues that are raised through the practice of social work and social services As such it is crucial that they are up to date on the latest data on how to address manage and overcome ethical issues in their practice *Ethical Issues in Social Work Practice* is a pivotal reference source for the latest research on the role of moral values within social work and the ethical dilemmas that arise in the profession Highlighting extensive coverage among a variety of applicable perspectives and themes such as governing principles of social work practice ethical analysis of social work cases and individual and social responsibility in social services this book is ideally designed for professionals and researchers working in the field of social work and social services as well as academics and upper level students seeking cutting edge research on ethics in the practice of social work

**Governance Ethics: Global value creation, economic organization and normativity** Josef Wieland, 2014-08-07 This book investigates the functioning and effects of moral rules and values as endogenous elements of governance structures when applied to economic and social transactions The point of departure and framework of this book is Josef Wieland's theory of Ethics of Governance Its focal point is the governance of the normative aspects of corporations The Ethics of Governance is a comparative research project on business and economic ethics which started 15 years ago Divided into five chapters the book provides a comprehensive

insight into the theoretical foundation and application oriented results of the research project It covers theoretical conceptual and practical challenges in the global economy with regard to a sustainable economy the social responsibility of corporations and their transcultural and normative management By offering comprehensive insight into the research results of the Ethics of Governance project this book provides a unique scientific work on business and economic ethics

**Sustainable Tourism** José Mondéjar-Jiménez, Guido Ferrari, María-del-Val Segarra-Oña ,Angel Peiró-Signes, 2015-01-05 Linking sustainable performance and tourism this book presents a collection of tools and case studies It provides an excellent source of high quality research Readers will find different and new ways to approach sustainability Applied case studies where historic Mediterranean theatres and traditional equestrian Iberian routes combine with the modernity of a luxurious beach terrace are included The state of the art research on street art or slow tourism strategies and its relation with tourism marketing strategies are also highlighted Policy makers will be find it useful to read the discussion of the analysis of sustainable fisheries the Latin American ecosystem and their relationship with eco tourism Lastly the book addresses the need for energy reduction including conventional approaches and also new measurement metrics and regulatory proposals This book presents real world research with a pragmatic focus it is of key interest to students academics practitioners and policy makers inking

**Towards a Relational Theory of the Firm** Josef Wieland, 2024-11-15 This book lays the groundwork for a relational theory of the firm as a network of stakeholder resources and interests Drawing on the author s earlier publications on relational economics as the political economy of a global cooperative economy or stakeholder capitalism it explores the governance and managerial implications of a relational economy for firms while also critically revisiting the traditional and resource based view of the firm In turn it explains concepts such as relational governance relational costs relational spaces rent from cooperation and shared value creation as well as a dynamic and process oriented relational business model The book discusses the epistemological and methodological prerequisites of a relational theory of the firm and addresses their theoretical taxonomy A relational theory of the firm is a work in progress the book represents an invitation to join this theoretical and empirical undertaking

*Teaching Business Sustainability* Chris Galea, 2017-11-28 In a world where corporate governance scandals have become the everyday the role of business schools in producing the managers of today and tomorrow has come into sharp focus Today s managers and the MBAs that will follow them are in need of an education that grounds business ethics and the overarching concerns of sustainable development into the curriculum As some but by no means all organisations are coming to realise bad performance in environmental protection labour practices and human rights is no longer a soft issue but one that can hit the bottom line with a vengeance So what is the state of the art in teaching business sustainability worldwide and what teaching practices and tools are achieving successful results This book begins to answer these questions and more There are many challenges facing educators in the field of sustainability It is an evolving field still in its infancy as a management discipline and there is also the need to combat

the unstated but often underlying assumption that many environmental and social issues represent non valued added effort Teaching Business Sustainability acknowledges this problem while helping students explore the various ways in which the theoretical value of business sustainability can result in valuable and value added practical outcomes A wide mix of approaches is therefore indicated while many of these are experimental and on the leading edge of management learning they all share an experiential and often a team based element and attempt to bring together the theory in a way that makes it relevant to practitioners in the field The implication is that whenever possible educators need to link the learning to the students immediate and pressing real world realities This applies equally to undergraduates or high level executives However in the absence of immediate examples of such realities as may often be the case in undergraduate settings educators need to introduce experientially based approaches that recreate such settings in the classroom The book also argues the case for holistic and interdisciplinary learning It is clear from much of the literature on sustainability that the concept does not easily lend itself to being pigeonholed and that it crosses many of the functional areas of business Indeed it goes beyond just business learning to encompass many fields such as ecology engineering and biology If students are to move beyond the narrow perspective that conventional business studies often entail they need to be introduced to the wider vision that an interdisciplinary approach engenders The final point that emerges from this collection is that experiential learning of business sustainability often can and should be fun Be it a heated exchange in a case study discussion a role play exercise or a hands on student consulting project much experiential learning seems to excite the imagination of the students and to release their creative juices The 23 contributions to Teaching Business Sustainability have been divided into three thematic groups In the first section Theory Critique and Ideas the authors explore and critique some of the overarching ideas and thinking behind the teaching of sustainability The next section Learning from Current Practice contains the experiences of a number of educators and the successful and leading edge approaches that they have used The final section then outlines tools methods and approaches that can be used to teach business sustainability This last section also serves as an introduction to a second volume Teaching Business Sustainability Vol 2 which provides educators of sustainability with a series of case studies role plays and experiential exercises Teaching Business Sustainability is an invaluable resource both for educators working in a wide range of academic disciplines looking for inspiration and guidance on how to teach business sustainability as well as for organisations looking to reinvigorate internal management education programmes to factor in corporate responsibility and sustainability issues

**CSR and Sustainability** Michael Hopkins, 2017-09-08 Corporate Social Responsibility CSR is steadily moving from the margins to the mainstream across the spectrum of private companies NGOs and the public sector It has grown from being a concept embraced by a small number of companies such as The Body Shop in the early 1990s to a widespread global movement At its weakest level it is represented by a few philanthropic gestures by organizations but when applied in its most complete form it can steer the organization or sector to deliver a fully fledged

system wide multi stakeholder operation accompanied by multiple types of certification For the first time a book brings together key issues relating to CSR as they apply to different aspects of business it is not another generalist title about CSR Michael Hopkins a leading expert in the field is joined by a number of outstanding contributors to the book to explain how CSR has evolved since the 1990s and to offer ground breaking insights and practical and specific applications of the concept For example Mervyn King explains Integrating Reporting Deborah Leipziger looks at the laws and standards for CSR Branding and the Supply Chain George Starcher provides a framework for Socially Responsible Restructuring and Adrian Henriques explores Social Accounting and Stakeholder Dialogue

*Knowledge in the Development of Economies* Silvia Sacchetti, Roger Sugden, 2011-01-01 This book presents an entirely new approach to knowledge creativity and social organisation The first part of the book provides a trenchant critique of current globalisation of multinational corporations the WTO and intellectual property rights The rest of the book outlines an alternative globalisation based on inclusion democratic participation and equality The role of the universities in this process is given special attention The alternative globalisation is still based on the market economy but not necessarily one in which the sole objective of the corporations is to maximise profits The book is a must read for all economists including those who are satisfied with the current state of the subject The analyses of this volume of outstanding papers edited by Sacchetti and Sugden are fresh sober and entirely convincing Ajit Singh University of Cambridge UK It is arguable that at the root of the current global crisis lies the ferocious attack on critical thinking indeed freedom of thought that has taken place over the past 30 years or so The editors of this volume are among the minority voices that kept thinking outside the box and voicing their views during this period Their present volume offers fascinating readings on diverse issues ranging from uneven development through university and art management to motivation capabilities and democratic governance as they relate to knowledge and learning It is hoped that the book will receive the attention it deserves and that more such voices will now be raised and heard Christos Pitelis University of Cambridge UK While the relevance of knowledge in economic development represents a consolidated result this volume takes some important steps forward in new directions Highly valuable is the attempt to integrate the study of knowledge production with its potential for improved creativity whose expression is now dependent on the social structure and is not merely exogenous any more The focus on heterodox approaches and on non traditional organisational and proprietary forms is particularly coherent with both the theoretical premises of the volume and the expected evolution of economies Carlo Borzaga University of Trento Italy This is a collection of essays which escapes the confines of mainstream economics raising fundamental questions of the role of academics in policy making It requires the reader to imagine different worlds to think beyond present realities a book striving to deal with important issues not sliding over them to make cheap points A scholarly work demanding in places difficult but worth persevering with Should be read by everyone interested in a different way forward for economic development in a global world Keith Cowling University of Warwick UK This innovative book offers a

critical perspective on the state of the current global economy making sense of knowledge related issues by critically assessing existing institutional choices as well as pointing to new ways forward The pioneering chapters reposition knowledge in a number of economic debates including regional development property rights social enterprises corporate governance the management of universities and the role of creative activities They explore the possibility of an institutional dynamism that impacts not only on the characteristics of localities and their place in a hierarchical and ordered system of relationships but on the nature of the system itself Conclusions point at the individual and collective dimensions of the knowledge discovery process suggesting a renewed approach to the assessment of economic choices This insightful book offers an original perspective on knowledge related issues and constitutes a valuable read for academics and postgraduate students in international business and economic competitiveness as well practitioners and policymakers who are interested in alternative analyses and methods for economic develop

**Socially Responsible Finance and Investing** H. Kent Baker, John R. Nofsinger, 2012-08-31 A detailed look at the role of social responsibility in finance and investing The concept of socially responsible finance and investing continues to grow especially in the wake of one of the most devastating financial crises in history This includes responsibility from the corporate side corporate social responsibility as well as the investor side socially responsible investing of the capital markets Filled with in depth insights and practical advice Socially Responsible Finance and Investing offers an important basis of knowledge regarding both the theory and practice of this ever evolving area of finance As part of the Robert W Kolb Series in Finance this book showcases contributed chapters from professionals and academics with extensive expertise on this particular subject It provides a comprehensive view of socially responsible foundations and their applications to finance and investing as determined by the current state of research Discusses many important issues associated with socially responsible finance and investing like moral hazard and the concept of too big to fail Contains contributed chapters from numerous thought leaders in the field of finance Presents comprehensive coverage starting with the basics and bringing you through to cutting edge current theory and practice Now more than ever we need to be mindful of the social responsibilities of all investment practices The recent financial crisis and recession has changed the financial landscape for years to come and Socially Responsible Finance and Investing is a timely guide to help us navigate this difficult terrain

**Philosophy and Business Ethics** Guglielmo Faldetta, Edoardo Mollona, Massimiliano Matteo Pellegrini, 2022-06-06 This book explores the relationship between philosophy and business ethics Academics and practitioners often muse about the ethical and moral aspect of management and business actions but these studies can lack a deeper philosophical grounding Contributors to this volume challenge this gap by applying different philosophical paradigms and theories to business management issues The territory covered by the contributions collected in this book spans from the foundations of business management literature itself to the role of philosophy in new business models and technology from the way philosophical theory can explain and encourage ethical firm behaviour to the political stance that an organization



takes Contributors take a holistic approach to business and management bringing together real world examples and rich academic theory creating an interdisciplinary volume with international authors Covering important topics such as corporate social responsibility sustainability leadership and stakeholder relations this book will be of interest to academics working in the field of business ethics philosophy and management studies

**Corporate Social Responsibility and Corporate Governance** Lorenzo Sacconi, Margaret Blair, R. Edward Freeman, 2010-12-14 Corporate social responsibility is examined in this book as multi stakeholder approach to corporate governance This volume outlines neo institutional and stakeholder theories of the firm new rational choice and social contract normative models self regulatory and soft law models and the advances from behavioural economics

*Social Capital, Corporate Social Responsibility, Economic Behaviour and Performance* L. Sacconi, G. Antoni, 2010-12-13 This book focuses on the concepts of social capital corporate social responsibility and economic development in relation to economic theory of institutions and behavioural economics It also takes a macroeconomic and empirical approach on the relationship between social capital ethical behaviour and economic development

**Handbook of Economic Organization** Anna Grandori, 2013-01-01 This excellent volume brings together some of the most interesting writings on economic organization It covers a vast range of topics that fall under the heading of economic organization and most if not all aspects of a variety of organizational economics and organization theories are presented Interestingly this book also extends beyond the more traditional approaches informed by economics and organization theory as it broadens the horizon of the field by including relevant contributions from economic sociology cognitive psychology law and strategic management Given its breadth and depth this volume will become one of the standard reference books that will inspire both theoretical and empirical research John Hagedoorn Maastricht University The Netherlands This important new Handbook of Economic Organization is a highly successful attempt to integrate economic and organization theory Anna Grandori who is herself a leading scholar located at the boundaries of economics and organization theory is to be congratulated on doing a superb job bringing together such a high profile group of internationally acknowledged scholars Each of the essays in the book are original and contribute to demonstrating the valuable insights that economics can make to our understanding of organization and organizational design Anna Grandori's introductory and concluding chapters are not only excellent audits of the current state of our knowledge in this field but they also give a strong sense of direction for the possible futures of the discipline Anna Grandori is not afraid to face head on some of the more philosophical issues relating to organization as an object of study and is to be commended for doing so The economics of organization is a new exciting and developing field and the essays in this book will help to shape the research agenda that will take this emergent discipline to its next stage Peter M Jackson University of Leicester UK This sweeping comprehensive volume is a signal effort in building bridges between economics and organization theory With a stellar cast of contributors it will both inspire and provoke scholars with its grand ambitions and generate considerable attention and

debate A remarkable effort by Anna Grandori Walter W Powell Stanford University US Anna Grandori has astutely organized the commissioned chapters of an intellectually diverse set of scholars into an absolutely outstanding contribution that both defines the current state of organizational economics and points the perceptive reader toward an exciting intellectual future From traditional research areas to the newest topics of interest the chapters chart the current boundaries of the field The chapters are filled with gems of insight across several distinct levels of analysis whether it is a discussion of organizational design or psychological economics or innovation or the organization as language the discussions are contemporary comprehensive and challenging No serious scholar of organizational economics should be without this book Richard N Osborn Wayne State University US This comprehensive and groundbreaking Handbook integrates economic and organization theories to help elucidate the design and evolution of economic organization Economic organization is regarded both as a subject of inquiry and as an emerging disciplinary field in its own right integrating insights from economics organization theory strategy and management economic sociology and cognitive psychology The contributors who share this integrated approach are distinguished scholars at the productive peak in their fields Each original state of the art chapter not only addresses foundational issues but also identifies key issues for future research This original and wide ranging Handbook will be a useful and thought provoking read for academics students and researchers in the fields of organization management and economics

*Global Perspectives on Ethics of Corporate Governance* G. Rossouw,A. Sison,2006-11-27 This volume takes a hard look at the soft practice of corporate governance It grew out of a series of contributions from the Third ISBEE World Congress on Business Ethics that took place on July 2004 in Melbourne

*Encyclopedia of Sustainable Management* Samuel Idowu,René Schmidpeter,Nicholas Capaldi,Liangrong Zu,Mara Del Baldo,Rute Abreu,2023-11-21 This encyclopedia is the most comprehensive and up to date source of reference for sustainability in business and management It covers both traditional and emerging concepts and terms and is fully international in its scope More than 700 contributions of internationally renowned experts provide a definitive access to the knowledge in the area of sustainable and responsible management All actors in the field will find reliable and up to date definitions and explanations of the key terms and concepts of management in this reference work The Encyclopedia of Sustainable Management represents all aspects of management and business conduct It takes sustainability as a management concept that gives due credit to the complexity and diverging constraints in which businesses and corporations act today and it emphasizes and focuses approaches that help ensure that today s management decisions and actions will be the basis for tomorrow s prosperity

*European Corporate Governance* Thomas Clarke,Jean-Francois Chanlat,2009-06-24 For decades Europe has sought to become more financially integrated with the United States and thus European legal institutions regulatory governance and accounting practices have faced pressures to adapt to international competitive markets Against this backdrop European corporate governance systems have been criticized as being less efficient than the Anglo American market based systems This textbook examines the unique

dimensions and qualities of European corporate governance Reforms of key institutions the doctrine of shareholder value and the seemingly irresistible growth of CEO power and reward are critically analyzed The book brings out the richness of European corporate governance systems as well as highlighting historical weaknesses that will require further work for a sustainable corporate governance environment in the future In light of the most severe financial crisis since the 1930s this intelligent look at European corporate governance is a vital textbook for courses on corporate governance and a great supplementary textbook on a host of business management and accounting classes

*Handbook on the Economics of Philanthropy, Reciprocity and Social Enterprise* Stefano Zamagni, Luigino Bruni, 2013-01-01 The recent era of economic turbulence has generated a growing enthusiasm for an increase in new and original economic insights based around the concepts of reciprocity and social enterprise This stimulating and thought provoking Handbook not only encourages and supports this growth but also emphasises and expands upon new topics and issues within the economics discourse Original contributions from key international experts acknowledge and illustrate that markets and firms can be civilizing forces when and if they are understood as expressions of cooperation and civil virtues They provide an illuminating discourse on a wide range of topics including reciprocity gifts and the civil economy which are especially relevant in times of crisis for financial capitalism The Handbook questions the current phase of the market economy that arises from a state of anthropological pessimism Such anthropological cynicism is one of the foundations of the contemporary economic system that is challenged by the contributors This highly original and interdisciplinary Handbook will provide a fascinating read for academics researchers and students across a wide range of fields including economics public sector economics public policy and social policy

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