

# RESPONSIBILITY VS ACCOUNTABILITY

## Responsibility

- Responsible for completing the step in the process
- Many people can be responsible for the action
- "The doer"
- Responsible to the person accountable
- Assigned to do the work
- Work on the activity
- Entrusted with the task
- The person responsible for doing it
- Develops and makes happen
- Facilitates, coordinates, and clarifies

## Accountability

- Accountable for ensuring that the step is completed appropriately.
- Only one person can be accountable for the action
- "Where the buck stops."
- Responsible for ensuring that the work, task, or process is completed to the required standard.
- Make the final decision (sign-off) about the work, including "yes" and "no" authority plus veto power.
- Has ultimate ownership of the activity
- Liable for any faults
- The person is accountable to see that it gets done.
- Accountable signs-off or approves the work responsible provides
- Directs, validates, and approves

# Social Responsibility And Accountability

**Samuel O Idowu, Walter Leal Filho**



## **Social Responsibility And Accountability:**

*Social Responsibility and Accountability* Jules Backman, New York University. College of Business and Public Administration, 1975-01-01      **Sustainability and Social Responsibility of Accountability Reporting Systems** Kıymet Tunca Çalıyurt, Roshima Said, 2018-03-01 This book explores sustainability and social responsibility from the point of view of accountability reporting systems The contributions to this volume open up discussions about the theory and application of sustainability and social responsibility across various corporate sectors and assists the reader in applying sustainable corporate social responsibility reporting across those sectors As a central theme the book addresses how the theory and application in sustainability and social responsibility has different dimensions and aspects which are impossible to apply across different sectors This point of view is supported by chapter contributions from countries around the world including Turkey Serbia Malaysia United States South Africa Italy China Brasil Romania Serbia Puerto Rico Algeria Academics worldwide will discover in Sustainability and Social Responsibility of Accountability Reporting Systems A Global Approach the latest developments about corporate social responsibility and sustainability of accountability reporting systems

*Corporate Social Responsibility, Accountability and Governance* Istemi Demirag, 2018-10-08 The business case for corporate social responsibility which suggests that socially and environmentally aware companies can expect to reap financial rewards is seemingly gaining widespread acceptance within the business community This is particularly apparent in the ever increasing number of prominent companies parading their social ethical and environmental credentials by producing paper or web based social and environmental or sustainability reports In so doing reporting companies claim they are demonstrating a clear commitment to transparency and accountability to their key stakeholder groups However in the prevailing voluntaristic business case centred climate within which such initiatives are taking place little thought appears to have gone into the question of how stakeholders other than the capital provider group can actually use corporate disclosures offered in order to hold management accountable for the social and environmental consequences of their actions While much corporate rhetoric abounds concerning notions of stakeholder dialogue and engagement rigorous analysis of the governance implications of their claimed commitment to the principles of corporate social responsibility is largely conspicuous by its absence Corporate Social Responsibility Accountability and Governance seeks to explore this missing link between CSR and associated reporting initiatives and governance mechanisms that are capable of embracing true stakeholder accountability A wide range of case studies drawing on experiences of both public and private sector initiatives in Europe the United States Canada South America and Asia offer insightful analysis of the complex relationships between the state the market and civil society in the development of CSR accountability and sustainable development The book employs a multidisciplinary perspective in order to analyse the political social economic technological legal and organisational shaping of CSR The complexities underpinning the concept are thereby clearly drawn out and the gross oversimplifications inherent in the

prevailing consultancy driven business case literature painfully exposed Above all the book offers a sound practically and theoretically informed contribution to public policy debate and reflects and builds on urgent calls from public and private sector policy makers as well as academics to develop better governance and accountability frameworks for business to deal with the imperatives of social responsibility sustainable development and ethics This book is divided into five parts In Part 1 the complex concepts of responsibility accountability and governance are discussed and in particular the presumed relationships between the state the market and civil society in improving accountability and governance are explored and critiqued Part 2 consists of chapters relating to corporate social responsibility and stakeholder theory Part 3 is concerned with empirical studies covering governance structures networking and corporate social responsibility Part 4 deals with corporate governance and its implications for regulators and civil society Part 5 discusses multinational companies and how they impact on national governance regimes Finally a summary is provided with emerging international patterns of accountability and governance structures Corporate Social Responsibility Accountability and Governance will be essential reading for public and private policy makers and practitioners and academics interested in how CSR can become more than a soundbite and rather a substantial force for better global corporate governance and accountability *Accountability and Social Responsibility* David Crowther, Linne Lauesen, 2016-07-20 This book investigates how organizational governance is formed around socially responsible and accountable ways of leadership and management It provides new insights into various issues regarding business management and governance and points to ways for businesses to make a real change for the betterment of the world Corporate Social Responsibility, Accountability and Governance Istemi Demirag, 2018-10-08 The business case for corporate social responsibility which suggests that socially and environmentally aware companies can expect to reap financial rewards is seemingly gaining widespread acceptance within the business community This is particularly apparent in the ever increasing number of prominent companies parading their social ethical and environmental credentials by producing paper or web based social and environmental or sustainability reports In so doing reporting companies claim they are demonstrating a clear commitment to transparency and accountability to their key stakeholder groups However in the prevailing voluntaristic business case centred climate within which such initiatives are taking place little thought appears to have gone into the question of how stakeholders other than the capital provider group can actually use corporate disclosures offered in order to hold management accountable for the social and environmental consequences of their actions While much corporate rhetoric abounds concerning notions of stakeholder dialogue and engagement rigorous analysis of the governance implications of their claimed commitment to the principles of corporate social responsibility is largely conspicuous by its absence Corporate Social Responsibility Accountability and Governance seeks to explore this missing link between CSR and associated reporting initiatives and governance mechanisms that are capable of embracing true stakeholder accountability A wide range of case studies drawing on experiences of both public and private sector

initiatives in Europe the United States Canada South America and Asia offer insightful analysis of the complex relationships between the state the market and civil society in the development of CSR accountability and sustainable development The book employs a multidisciplinary perspective in order to analyse the political social economic technological legal and organisational shaping of CSR The complexities underpinning the concept are thereby clearly drawn out and the gross oversimplifications inherent in the prevailing consultancy driven business case literature painfully exposed Above all the book offers a sound practically and theoretically informed contribution to public policy debate and reflects and builds on urgent calls from public and private sector policy makers as well as academics to develop better governance and accountability frameworks for business to deal with the imperatives of social responsibility sustainable development and ethics This book is divided into five parts In Part 1 the complex concepts of responsibility accountability and governance are discussed and in particular the presumed relationships between the state the market and civil society in improving accountability and governance are explored and critiqued Part 2 consists of chapters relating to corporate social responsibility and stakeholder theory Part 3 is concerned with empirical studies covering governance structures networking and corporate social responsibility Part 4 deals with corporate governance and its implications for regulators and civil society Part 5 discusses multinational companies and how they impact on national governance regimes Finally a summary is provided with emerging international patterns of accountability and governance structures Corporate Social Responsibility Accountability and Governance will be essential reading for public and private policy makers and practitioners and academics interested in how CSR can become more than a soundbite and rather a substantial force for better global corporate governance and accountability

**Corporate Social Responsibility** Bernabé Escobar-Pérez, María del Mar Miras-Rodríguez, 2018 Nowadays the relevance of Corporate Social Responsibility in private firms is undeniable as well as it is increasingly important for public organizations Although the idea that firms had some responsibilities to society beyond that of making profits has been around for centuries it was not until the end of the last century that CSR became a reality in business and one of the determinant factors that has been taken into account in decision making A good diversity management strategy as well as the development of a suitable accountability policy are decisive for being considered as a socially responsible organization Notwithstanding it seems that in some cultural environments it is no longer enough to be socially responsible Stakeholders demand transparency and to know more about the CSR engagement of each organization In this sense companies should include CSR in their core strategy and go beyond their commitment to CSR and to carry out a proper CSR communication strategy All these sustainable behaviors will have an impact on companies reputations if they are recognized by their stakeholders This book aims to provide more evidence to the field of knowledge through the study of this topic by considering the points of view from diverse fields of knowledge and applying different empirical methodologies

**Transparency, Information and Communication Technology** ,2008      *The Development of Social Responsibility*

*and Accountability in Public Relations* Joseph S. Paul, 1974

## **Corporate Governance and Corporate Social**

**Responsibility: How to Tackle Environmental Imperatives in Company Law?** Christophe George, 2023-10-04 The book first discusses the concepts of corporate governance and corporate social responsibility CSR and provides a new framework to deal with these issues in the context of sustainability It then explores the requirements of an end state of global sustainability and subsequently moves to a detailed analysis of the current governance regime delving into the CSR related liabilities and incentives at stake for both corporations and their directors It concludes with a framework suggesting that there are four normative avenues for addressing environmental and social imperatives in company law which helps reflect on how to tackle the potentiality for a sustainability gap in corporate governance and CSR The author always discusses practical realities and incentives at both the policy and corporate levels in addition to theoretical aspects The thesis on which this book is based received the distinction Summa Cum Laude and the 2023 Law Faculty Prize from the University of Lausanne Dr Christophe George is a Research Associate at the Centre for Business Research in the University of Cambridge He holds a PhD in Company Law and Management from the University of Lausanne a Master of Law LLM from the University of Cambridge a Master in Management from Harvard University and a Master in Law and Economics from HEC Lausanne

*Dictionary of Corporate Social Responsibility* Samuel O. Idowu, Nicholas Capaldi, Matthias S. Fifka, Liangrong Zu, René Schmidpeter, 2015-02-03 This book is a concise and authoritative reference work and dictionary in the field of corporate social responsibility sustainability business ethics and corporate governance It provides reliable definitions to more than 600 terms and concepts for researchers and professionals alike By its definitions the dictionary helps users to understand the meanings of commonly used terms in CSR and the roles and functions of CSR related international organizations Furthermore it helps to identify keynotes on international guidelines codes and principles relevant to CSR The role of CSR in the business world has developed from a fig leaf marketing front into an important and indispensable aspect of corporate behavior over the past years Sustainable strategies are valued desired and deployed more and more by relevant players in business politics and societies all over the world Both research and corporate practice therefore see CSR as a guiding principle for business success

*The New Corporate Accountability* Doreen J. McBarnet, Aurora Voiculescu, Tom Campbell, 2007 This book explores the external social and market forces affecting Corporate Social Responsibility

*Corporate Social Responsibility Across the Globe* Onyeka K. Osuji, Franklin N. Ngwu, Gary Lynch-Wood, 2023-06-01 Corporate Social Responsibility Across the Globe demonstrates many ways that CSR can be applied by law to overcome regulation and governance challenges around the world Using interdisciplinary and comparative models and perspectives the book challenges dominant understandings of CSR such as neoliberal voluntarism and demonstrates the regulatory and governance implications of an interdependent relationship between CSR and the law The book identifies substantive and procedural barriers for CSR in national public and private international law By analyzing deconstructing and reframing CSR

in these contexts the book underlines opportunities for more effective application of CSR as a governance mechanism Chapters investigate relevant regulation concepts paradigms and approaches for CSR methods for infusing CSR in corporate governance and ways to facilitate private regulation of CSR in more developed emerging and developing jurisdictions

**Corporate Social Responsibility (CSR) As a Determinant for Building Corporate Brand Image** BHUMIT ANISHKUMAR SHAH, **International Corporate Social Responsibility** Ramon Mullerat, 2010-01-01 At present Corporate Social Responsibility CSR for some may not be more than an attitude Can it be more What degree of commitment can we reasonably expect of corporations in the struggle to eradicate poverty promote human rights halt climate change and reverse ongoing environmental destruction It is not a question of power more than half of the world's top 100 economies are corporations not nation states Whatever can be done to fix the world's problems corporations are in the best position to do it Back cover *Globalisation of Corporate Social Responsibility and its Impact on Corporate Governance* Jean J. du Plessis, Umakanth Varottil, Jeroen Veldman, 2018-02-01 This book addresses the increasing overlap between Corporate Social Responsibility CSR and law with a particular focus on company law and corporate governance What is the impact of CSR on company law and corporate governance and vice versa How do these systems impact on CSR Do they enable require or prevent the socially responsible conduct of companies for example through corporate theory directors duties or disclosure laws What is the role of shareholders and directors in the promotion of CSR The theme of the book ensures a sharing of ideas and experiences globally and internationally for all jurisdictions to consider core legal and social aspects of CSR Global Practices of Corporate Social Responsibility Samuel O Idowu, Walter Leal Filho, 2008-12-21 Being socially responsible on the part of corporate entities is now no longer an option it is part of their normal business obligations to all their stakeholders regardless of whether these are primary or secondary stakeholders Modern societies around the world now expect corporate entities of all shapes and forms to be socially responsible in whatever they do the Global Practices of Corporate Social Responsibility is a first attempt at bringing together in one book experts accounts of how corporate entities in twenty independent nations around the world are dealing with the issue of CSR The world today faces diverse social problems These become apparent as one moves from one country to the next interestingly society now expects corporations to help in finding solutions to these problems The problem of global warming affects us all modern corporations can no longer continue to assume that the problem will go away if nothing is done by them We can all make a little difference by our actions ISO 26000 - A Standardized View on Corporate Social Responsibility Samuel O. Idowu, Catalina Sitnikov, Lars Moratis, 2018-08-03 This book provides a comprehensive and detailed introduction to the ISO 26000 standard for social responsibility SR in businesses and corporations In addition to discussing the standard's focus on various stakeholders and seven core topics the book underscores its key aspects and most debatable issues with a focus on its connection to sustainable business practices It presents numerous cases and practical examples of the ISO 26000's implementation and discusses the outcomes and

lessons learned in terms of the extent to which organizations can envision practicing CSR in ways that fit their activities stakeholders and environment Lately the ISO 26000 has proved to offer an interesting and important approach to the standardization of corporate social responsibility Approached and perceived as a voluntary standard that does not include any specific requirements determining the best way to implement and work with it involved a considerable amount of experimentation This book showcases the current state of application and discusses how different countries have developed their own specific versions of the standard which organizations can use to certify their SR processes *The Changing Nature of Corporate Social Responsibility* Renginee Pillay, 2015-02-20 Corporate Social Responsibility CSR has increasingly been promoted as an important mechanism for furthering economic and social development goals in developing countries In such an optimistic climate questions arise as to whether CSR can bear the weight of the increasing expectations being heaped on its shoulders This book examines the changing nature of corporate social responsibility as it has been conceived over the past eighty years It considers the historical and socio legal developments of the idea of CSR and the various conceptions of the corporation which underlie different realisations of CSR The book explores the model of CSR deployed in the developing world as well as the links between CSR and development Renginee Pillay uses Mauritius as a case study demonstrating how CSR and corporate governance issues have come to the fore of political financial and legal landscapes Drawing on empirical research the book examines how the first legislation of its kind has been implemented in Mauritius and analyses its impact on development In its work to evaluate the contribution CSR can make to development this book will be of great use and interest to students and researchers of business and company law business ethics and development studies

Governance and Social Responsibility Güler Aras, David Crowther, 2017-09-16 Recent corporate failures have attracted the attention of managers governments and the general public to the role of governance and social responsibility Ranging from managerial behaviour and reward systems to environmental protection and human rights governance and social responsibility encompasses a variety of thought provoking business issues In Governance and Social Responsibility Aras and Crowther bring together the considerable debates about what exactly it is and how it can be applied to business Key Features Written by leading governance and social responsibility experts International coverage and orientation Comprehensive coverage of CSR issues and debates Excellent pedagogy including case studies reflective questions and further reading Firmly grounded in academic research Governance and Social Responsibility is an ideal companion for CSR courses at all levels Corporate Social Responsibility in the 21st Century Bryan Horrigan, 2010-01-01 As corporate states join the universe of nation states the challenge of securing both corporate social responsibility and accountability becomes one of the core challenges facing the social and legal order Bryan Horrigan s masterly comprehensive account of this protean subject offers an assured guide for future thought and action Paul Redmond Professor University of Technology Sydney Australia CSR continues to be one of the most important aspects of business in the global economy receiving much attention



from business managers government leaders and academics While continuing to increase in prominence there are many aspects and many approaches evolving in this global phenomenon In this book Horrigan provides the most complete interdisciplinary analysis of these perspectives yet undertaken combining theoretical insights with practical examples while pointing the way forward towards future developments David Crowther Professor De Montfort University UK and Social Responsibility Research Network In this book Professor Horrigan brings together the many facets of and perspectives on the concept of CSR and he places them in the context of the development of thought in the crossover from the 20th to the 21st century I doubt whether such an ambitious and comprehensive account of the concept has been previously attempted There is no doubt that it is a hugely important subject in today s world and one which will not go away I believe that the book will be valuable to all who need to deal with this issue whether as government officials regulators businessmen lawyers academics media commentators or concerned citizens The Right Honourable Lord Butler of Brockwell KG GCB CVO was Secretary of the United Kingdom Cabinet and Head of the Home Civil Service from 1988 to 1998 1998 2008 Master of University College Oxford and a Non Executive Director of ICI plc and of HSBC Holdings also Chairman of the Board s Corporate Social Responsibility Committee This timely and thorough book offers one of the most wide ranging interdisciplinary and cross jurisdictional analyses of corporate social responsibility so far in the 21st century Professor Bryan Horrigan spans subjects as diverse and topical as global corporate responsibility and governance debates practical guidelines for responsible businesses and their professional advisers governmental roles in corporate social responsibility corporations and human rights and the new era of enlightened shareholder value He also highlights an emerging transnational and comparative body of law regulation and practice on corporate social responsibility Illustrated throughout with meaningful controversies and examples the book also highlights the major recent global developments in corporate social responsibility already this century focusing especially on Europe the UK North America and Australasia and charting its future regulatory and research directions worldwide The book s scholarly foundation up to date coverage and accessible style will appeal particularly to academic researchers and students of corporate social responsibility in the fields of law business management economics and political science in a number of countries It will also be of great interest and use to those whose work involves corporate social responsibility within government business and civil society

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