Account Ability (AA), 235	Association of MBAs (AMBA), 231,
Accountability, 12, 25, 145, 251, 306,	232
313, 321	Attitudes, 147, 168
culture, 314	collective intentional, 331
external, 309	consumers, 164
issue, 302	group intentional, 328
practices, 301	hostile, 145
Accounting advisers, 309	noblesse oblige, 255
Accreditation Council for Business	towards sustainability, 186–188
Schools and Programmes	Avoidance, 250
(ACBSP), 231	Bank foundations, 307, 310
Act XCII, Hungarian laws, 64	Base Erosion and Profit Sharing
Active approach, 89, 92, 98	(BEPS), 247
governments with, 92–96	Benessere Equo Sostenibile (BES),
Active governments, 7, 84, 88, 96, 98	303
depiction of change in ranks for,	Better life index, 303
94	Biodiversity, 90
Active participation stage, 24	Bottom-up approach, 23
'Agenda for Action', 27	to creating national CSR policy,
Agenda-setting, 24	129–132
'Agora' model, 126, 134	'Bottom-up' CSR policy, 123
Analytical dualism, 333	Brochures, 106, 107
Anglo-Saxon 'Business in	Business
community' model, 126	behaviour, 102
Antecedently existing structures, 333	case for CSR, 143
Aristotelian approach, 333	case logic for sustainability as
Arm's-length principle, 246	instrument of CSR, 182
Articulation, 324, 338	CSR concept in business and
of FR, 11	management programmes,
between FR and CSR, 254–256	236–237
of society, 324	culture, 26
of tax dealings, 244	enterprises, 331
Association for Advancement of	findings and discussion, 186
Collegiate Schools of Business	general attitudes towards
(AACSB), 231, 232	sustainability, 186–188

and methodological approach,	relevance, 12
183–185	Slovenian, 133
practitioners, 226	Classical-liberal view, 123
SRIs, 194–197	Climate change, 141, 225
students attitudes, 230	Coca-Cola Company, 140
sustainable consumption, 189-194	Codes of government, 52
systems approach, 104	Coding table of CGC, 53
Business ethics, 324	Coercive isomorphisms, 40
MBA student knowledge and	Collective acceptance, 331
attitudes on, 217–218	Collective intentionality, 326–331
student expectations for, 218–219	Collective intentions, 331
students motivating to enrol on	Collective responsibility, 326–331
MBA by, 216–217	Communication, 327
Business schools, 214	complexity, 327
and CSR, 213–214	CSR, 28, 74, 147
CSR and responsible management	Community, 324, 334
education—Polish students'	groups, 154
perspective, 233–237	investment, 324
CSR concept evolution and	local, 22, 235
importance, 225–228	maritime port, 272
responsible management	organisations, 19
education, 228–233	port, 274
role, 224	'Comply or explain' approach, 43
1010, 224	Composite, codes issued by, 48, 51
Campaigns, 106, 123	Comprehensive inventory, 25
Capitalism, 85, 127	Conferences or labels, informational
crisis, 210	or endorsing instruments, 106
European, 65	Constructionist/interpretivist
German model of organizing, 105	paradigm selection, 215
models, 85	Consultation, 28
,	procedures, 29
Central and East European Management Development	process, 28
	stage, 24
Association (CEEMAN), 231	Consumer(s), 124
Central and Eastern Europe (CEE),	behavior, 164
163–164, 224	role, 165–168
Central conflation, 333	Contemporary management
Chicago paradigm, 209	education, 228–229
Civic/political culture, 86	Contextual environment, 147–148
Civil society, 19, 28, 34, 108, 122, 127,	Convention on the Rights of Persons
247	with Disabilities (CRPD),
involvement, 36	62-63
organisations, 22, 30, 33	'Cooperation and cohesiveness'
relationship 29	process 324 325 330

Coordinated market economies	compilation of companies CSR
(CMEs), 86, 104	information on websites, 150
Germany as, 104–105	concept evolution and importance,
Corporate Ability strategy (CAb	225–228
strategy), 143	concept for Western countries,
Corporate behavior, 86, 103	171–172
Corporate financial performance	corporate governance and, 41–44
(CFP), 184	critical state, 4–5
Corporate governance, 21–23, 324	deficit, 209
Corporate governance code (CGC), 40–44	developing CSR on national level, 126
codes issued by governments,	development, 65-68
46-48	development in transitional
codes issued by industrial	economies, 172-174
associations, 49	development of CSR in Germany
coding table, 53	and Croatia, 165-166
contents, 49–52	different perspectives on vexed and
and CSR, 41-44	long-standing debate,
CSR approaches in, 44	324-326
in EU, 45	dimensions, 322
methodology, 44-46	economic, political, and social
results, 46	CSR context, 127–129
sample, 44	in economy, 9–10
Corporate impact assessment and	employment registration of PWDs
management (CIAM), 321	and, 70–71
Corporate philanthropy, 254	EMS Forum, 29–32
Corporate policies, 42	in EU, 3–4
Corporate social performance (CSP),	evolving process of CSR
184	implementation, 263–264
Corporate social responsibility	failed attempt at bottom-up
(CSR), 3, 18, 19, 26, 40, 48,	approach to creating national
59, 66, 67, 85, 98, 102, 110,	CSR policy, 129–132
122, 140, 142–146, 162–163,	financial or economic instruments,
182-183, 224, 244, 262, 280,	111-113
300, 312, 320, 322–323	FR and, 251–254
approaches in CGC, 44-52	frugal eco-innovation, 11–12
articulation between FR and,	German CSR policy, 7–8
254-256	hybrid instruments, 108–111
business schools and, 213-214	implementation and institutional
in CGC, 41	factors, 263
communication, 34	informational or endorsing
company experiments in transport	instruments, 106–107
industry, 272	initiatives in Germany, 105

institutional arrangement and	students motivating to enrol on
CSR infusion, 275–276	MBA by concerns, 216–217
integration attempts in French	in UK/European Context, 218
transport SME, 271	See also Transnational CSR
interplay between institutional	Corporate taxation, 244
setting and SME	complexity and ambiguity, 11
environmental CSR, 267-269	fairness in, 251, 255
linguistic framework for analysing	Corporate taxes
CSR communication,	environment changing for,
146-148	245–246
Managers' Survey, 228	social awareness about corporate
MBA student knowledge and	tax issues, 247
attitudes on, 217–218	Corporation, 323
moral meaning for, 326–331	legal imaginary, 323–324
motivation behind CSR initiatives,	voluntary participation, 66
114-115	Corporation, 323, 334
networks and CSR, 273-275	Corporatism, 86, 105, 116
ontology of social collectives,	Corruption, 145, 211, 324, 326
332-336	Cost saving, 292
overarching approach, 12–13	Council for Sustainable
partnering instruments, 108	Development, 109
policies, 5-6, 19, 28	Council of Europe Disability Action
policy strategy and public	Plan (2006–2015), 63
consultation, 32–35	Country development indicators, 90
political rationale for, 123–124	Courage, 77, 229
programmes, 212–213	CR Kompass, 107
and PWDs in scientific literature,	Croatia, 163–164
71–72	consumers role in, 166–168
report, 6	CSR development in,
and responsible management	165–166
education—Polish students'	CSR 2.0, 21
perspective, 233–237	CSR communication, 146–147
review, 10–11	est communication, 1 to 117
SME CSR environmental	Data collection tools, 216
engagement and challenges, 264–267	MBA student knowledge and
	attitudes, 217–218
soft legal (rarely mandating) instruments, 113–114	sample and, 215
stakeholder, 8–9, 166–168	student expectations for business
strategic approach, 20	ethics and CSR content,
strategic approach, 20 strategic environmental integration	218–219
of transport SME, 272–273	student viewing MBA, 218
student expectations for content,	students motivating to enrol on
218–219	MBA. 216–217

Decision-making	Dynamic transcendental, 336
process, 22, 23–24, 195	Dynontorganism, 334
structure, 22	Dynoncorganism, 33 (
Delimitation of frugal eco-	Eastern Europe, 7, 163, 172
innovation, 284	Ecclesiastical bodies, 306
easy-to-use, frugal eco-	
innovations, 286	Eco-efficiency, 281–284, 289
	differences and similarities with
eco-efficiency, 289	frugal eco-innovation and,
example of frugal innovation, 284	290
frugal eco-innovations	Learning Module, 282
encouraging re-use, recycling	Eco-innovation, 280, 281–284
and revalorisation of	observatory, 281–282
by-products, 286	step-by-step framework for, 295
frugal eco-innovations in	Economic/economy, 133, 182-183
developed countries, 290	CSR context, 127–129
frugal eco-innovations often	'economic/strategic' perspective,
incorporating latest	114
technology, 288	instrumental perspective, 123
frugal innovations, 285	and overall development, 171
implementing frugal	rationality, 211
eco-innovations, 285	Education(al), 90, 173
key characteristic of frugal	assistance, 305
eco-innovation, 287	for sustainability, 186
low-cost approach of frugal	for sustainable development, 165
eco-innovation, 287–288	system, 122
low-cost-orientated, frugal	Educationality, 336
eco-innovations, 287	
Denial stage, 264	Educativity, 336
Developed countries, frugal	EFMD Programme Accreditation
eco-innovations in, 290	System (EPAS), 231
Dichotomic approach, 332–336	Employment
Directives, 113, 124	of PWDs, 76
Disability, 60, 71	registration of PWDs and CSR,
Discursive practice, 146–147	70-71
Documentary analysis, 309	Endogenous factors, 133
Doctrine of transcendentals, 336	Endorsing, 88, 89
Dodd-Frank Act, 247	CSR-endorsing policies, 126
Domini's Global Investment	instruments, 106–107
Standards, 251	Enterprise 2020, 67
Dow Jones Sustainability Index	Environment(al), 182-183
(DJS1), 141	changing for corporate taxes,
Downward conflation, 333	245-246
'Duty-aligned/ethical' perspective,	dimension, 26
114	investments, 268

management, 324	European Disability Forum (EDF),
and social impact of product, 193	62
Environmental, Social and	European Emission Standards, 270
Governance (ESG), 195, 196,	European Federation of Financial
226	Analysts' Societies (EFFAS),
Environmental Management	235
Accounting Network	European firms, frugal eco-
(EMAN), 213	innovation benefit, 291-293
Equalization of opportunities, 62	European SMEs, 271
Ethical/ethics, 209	European Social Fund (ESF), 107
Consumer Research, 167	European Transport policy, 269
CSR theories, 255–256	European Union (EU), 6, 44, 84, 122
dimension in UK/European	141-142
Context, 218	CSR and multi-stakeholder
Ethics, responsibility and	participation, 20-24
sustainability (ERS), 230	CSR EMS Forum, 29–32
EU CSR policy decision making, 6	CSR policy strategy and public
EU Multi-Stakeholder Forums	consultation, 32–35
(EMS), 6	educative, 25
Forum, 28, 29, 30	EU CSR policy co-design, 19–20
stakeholder types in EMS Forum,	EU CSR policy development,
31–32	25–28
Europe, institutional context of	EU levels of participation on CSR
transport industry in,	policy co-design, 28–35
269–271	levels of participation on CSR
Europe 2020 Strategy, 19, 26	policy co-design, 28
Europe 2020 Strategy CSR, 67	member states, 84, 102
European Academy of Business in	policy formulation, 29
Society, 231	strategy, 227
European Action Plan (EC	voluntary liturgical approach,
2003–2010), 63	18–19
European Alliance for Corporate	Explicit CSR, 4, 6, 42, 43, 86–87
Responsibility, 26	Explicit framing of CSR, 65–66
European approach, 3, 4	Extractive Industry Transparency
European Commission (EC), 19, 122,	Initiative (EITI), 247–248
226, 282	Initiative (E111), 217 210
European Commission-funded	Facilitating, 88, 89, 96
CSR project, 321	Fashion industry, 167, 169
European Disability Strategy	Federal Environment Agency, 112
(2010–2020), 63	Financial crash, 212
European Corporate Governance Codes, 6, 41, 44	Financial or economic instruments,
European Corporate Governance	102, 106, 111–113
Institute, 44	
1118titute, 44	Financial system of Germany, 196

Firm, 9, 12, 114, 219, 252, 263, 268, GBS Guidelines, 309, 311	
291, 292, 294, 321, 323, 334 Gender diversity, 48	
firm-totality, 334 General attitudes towards	
measuring firm commitment, 264 sustainability, 186–188	
mission, 253 German CSR policy, 7–8	
nature, 248, 250 German model, 105	
profit-making objective, 255 German Sustainability Code,	
Fiscal Responsibility (FR), 11, 244	
articulation with CSR and, German Global Compact Network	·k
254–256 (DGCN), 107	
changing environment for Germany	
corporate taxes, 245–246 consumers role, 166–168	
and CSR, 251–254 CSR development, 165–166	
tax dealings, 247–251 CSR in, 102	
Foreign Account Tax Compliance CSR initiatives in Germany,	
Act (FATCA), 247	
Foreign Direct Investment (FDI) 141 institutional context, 104–105	
Formal causation, 335 motivation behind CSR initiat	ives,
Forum Nachhaltige Geldanlagen 114-115	
(ENG) 106 107 understanding CSR, 102–104	
Fostering CSP, multi-stakeholder Ghana, market domination, 141-	-142
networks role in 124 126 Globacom (Glo), 148	
Eranch SME in transport sector CSP Global Compact, /5	
Global Reporting Initiative (GRI),
CSD implementation and (0, /5, 10/, 235, 24/, 309)	
institutional factors 262, 260 Global Sullivan Finiciples, 145	
GSD integration attempts in	ess
macx, 7, 90	
271 276	ess
Talikings, 90–91	
Global warming, 141	
E 1 12 201	
benefiting European firms, Globescan, 191–194 'Good governance', 28, 227	
291–293 Governments, 122, 123	
delimitation of frugal eco- delimitation of frugal eco- with active approach, 92–96	
innovation, 284–290 governmentally enforced socia	1
differences and similarities responsibility of business,	1
between eco-efficiency and,	
290 with neutral approach, 96–97	
eco-innovation and eco-efficiency, role, 88	
281–284 Green Appetites, 193, 196	
: Olech / ippetites, 173, 170	
implications, 293–296 Green Paper on Corporate Social	

Gross National Income (GNI), 187	depiction of change in ranks for
Grundfos, 74	neutral governments, 93
aims and motivation of hiring	Global Sustainable
PWDs, 75	Competitiveness rankings, 90
CSR strategies and main CSR	governments with active approach,
activities of company, 74	92–96
history and present state of	governments with neutral
employment of PWDs, 74–75	approach, 96–97
Grundfos Manufacturing Hungary	limitations and further research,
Ltd (GMH Ltd), 74, 77	98–99
Guidelines, informational or	literature review, 85–88
	methodology, 88–90
endorsing instruments, 106	neutral governmental approach, 97
TT 1:1 205	results, 90
Health care, 305	sustainability, 84–85
Health or educational institutions, 306	Inclusive growth, 26
Hegemonic framing theory of	Inclusive workplace, 75
'economism', 212	Individual intentions, 328
Hennes & Mauritz company (H&M	Individual ownership claim, 331
company), 167	Industrial associations, codes issued
Host countries, 140, 141, 143	by, 48, 49
HRM process, 75, 77	Inequality, 301
Human and animal rights, 324	Informality, 265
Human development index, 303	Information stage, 23
Human resources, 306	Informational instruments, 102,
Human Rights Due Diligence Info	106-107
Portal, 107	Inheritance tax, 253
Human rights model of disability. See	Innovation, 77
Rights-based model of	Input legitimacy, 132
disability	Inquiry nature, 214–215
Hungarian CSR policy development,	Institute for Corporate Responsibility
68-69	documents (IRDO), 8
Hungarian registration on	Institute for Corporate Social
employment of PWDs, 63–65	Responsibility (IRDO), 127
Hybrid instruments, 102, 106, 108	Institute for Ecological Economy
	Research (IÖW), 112–113
IMPACT project consortium, 321	Institutional arrangement and CSR
Implementation, 327	infusion, 275–276
dynamics, 321	Institutional complementarity, 85–86
Implicit CSR model, 4, 6, 42, 43,	Institutional context, 104–105
86-87	of transport industry in Europe,
active approach, 98	269-271
depiction of change in ranks for	Institutional environment, 268
active governments, 94	Institutional processes, 324

Institutional setting, interplay with ongoing path of reform of Italian SME environmental CSR and, NPO sector, 302-305 practices of SRs in, 307 267 - 269Institutional theory, 42, 85–86, 87 Italian Revenue Agency database, perspectives, 143-144 Institutionalisation of CSR, 25 Italian State's financial planning, Institutionalist hypothesis of CSR, 86 315n2Instrumental motives, 86 Italy, issue of measuring social impacts of NPOs, 302-303 Instrumental theories, 255 Instrumentalisation of CSR, 25 Integrative theories, 255 Joint attention, 331 Internal governance of corporations, 42 Kyoto Protocol, 19, 291 International Classification of Impairments, Disabilities and Languages, 98 Laws, 124 Handicaps (ICIDH), 61 International CSR reporting Law 106/2016, 303-304 standards, 75 Law 163/2016, 303 International Integrated Reporting Law 196/2009, 303 Council (IIRC), 235 Leadership, 152, 163, 327, 338 International Labour Organization Legal compliance, 26, 324 (ILO), 25, 143 'Legal fiction' approach, 249, 251 ILO Vocational Rehabilitation Legal instruments, 113, 124 and Social Reintegration of Liberal market economies (LMEs), Disabled or Handicapped 85, 104 Persons, 61 Lifestyle of health and sustainability International organisation, 34, 66 (LOHAS), 190 International Standard Organisation Linguistic framework for analysing (ISO), 27, 67, 70, 75, 322 CSR communication. ISO 26000 Guideline, 109-110 146 - 148ISO26000 standard, 322 Linguistic-based approach, 146–147 Lisbon Strategy, 28 International Year of Disabled Persons (1981), 62 Long-standing debate, different I-ontologies, 332–333 perspectives on, 324-326 Irreducibility Claim, 331 Low-cost approach of frugal Isomorphism phenomenon, 313 eco-innovation, 287-288 Italian Ministerial Guidelines, 309 Low-cost-orientated, frugal Italian NPOs eco-innovations, 287 composition of, 305-307 CSR, 300 Mac400, handheld electrocardiogram, in Italian not-for-profit organisations, 301 Macquarie Graduate School of literature review, 301–302 Management (MGSM), 224

Macro level system, 21	Mimetic processes, 40
Macro-shifts, CSR, 20–21	Ministry for Economic Cooperation
Mainstream business and	and Development, 107, 108
management theories, 214	Ministry of Human Capacities, 64
'Management science' application,	Ministry of Labor and Social
212	Policies, 304, 315 <i>n</i> 3
Management system, 23	Missionarity, 337
Managerial implications, 174	Mitigation, 250
Managerial stage, 264	Mobile Telecommunications Network
Mandating/mandatory, 88, 89, 95	(MTN), 148
accountability requirements,	
312–313	company, 152
environmental, 102	Mobility, 327
reporting, 306	Morality, 228–229, 336
Market market-based economy,	Morphogenetic
163–164	approach, 335
Market relations, 324	dynamics, 335
Materialist ontology, 214, 219	sequence, 333
MBA graduates, 208–209	Morphostatic dynamics, 335
MBA programmes, 212–213	Multi-level governance, 21–23
MBA student and CSR: case study	Multi-stakeholder
from European business	conceptualisation, 19
school, 209	dialogues, 124, 125
business schools and CSR,	involvement, 123
213–214	networks, 125–126, 131
CABS rated journals, 210	networks role in fostering CSR,
context of criticisms of materialist	124-126
philosophical assumptions,	partnership, 123
210–212	Multi-stakeholder participation, CSR
CSR and MBA programmes,	and, 20
212–213	conceptual framework, 23-24
data collection tools, 216–219	corporate governance and multi-
financial crisis, 214	level governance, 21–23
methodology, 214–215	macro-shifts, 20-21
recommendations, 219–220	Multinational Corporations (MNCs).
sample and data collection tools,	See Transnational
215	corporations
Medical model of disability, 60	Multinational enterprises (MNEs),
Member States (MS), 33	28, 72
Metaphysical-sociological	Mutual aid societies, 306
implications, 324	,
Methodological	National action plan
holism, 332	for business and human rights, 111
individualism, 332	on CSR, 110–111
· · · · · · · · · · · · · · · · · · ·	,

on economic and human rights,	by annual revenues/income, 305
115	by areas of intervention, 308
National Association of Italian Bank	by human resources, 306
Foundations (ACRI), 307	ongoing path of reform of Italian
National Communications Authority,	NPO sector, 302–305
148	sector in Italy, 305–307
National CSR, 87	Nouvelles Régulations Économiques
National CSR Forum, 110-111	(NRE), 144–145
National Disability Programme	(IVICL), 144—143
(2015–2025), 65	Official Davidanment Assistance
National Geographic, 191–194	Official Development Assistance
National level, developing CSR on,	(ODA), 187
126-132	OIKOS research, 233
National Programme for Disabled	ONCE, Spanish organization for
People, 64	blind people, 71, 75
National Slovenian Press Agency,	Onlus Agency, Italian guidelines of,
134 <i>n</i> 1	309
National sustainable development	Ontology
strategies (NSDS), 109	to emphasise, 214
Natural resources, 226, 293, 307	of firm, 323
Negotiated agreements, 103, 124	Ontology of social collectives,
(Neo-)institutional theory, 103–104	332-336
Neo-liberalism, 209	O-ontologies, 332–333
Neo-liberalist ideology, 332	Open employment of PWDs, 59, 64
Network for Social Responsibility of	Organisation for Economic Co-
Slovenia (MDOS), 127	operation and Development
Networks, 108	(OECD), 235, 282
centrality, 266	guidelines for multinational
and CSR, 273-275	enterprises, 109
density, 266	Organisation(al), 309
Neutral approach, 89, 92	arrangement, 335
governments with, 95–96	change, 335
Neutral governmental	complexity, 327
approach, 97	context, 328
depiction of change in ranks for,	ethical values, 326
93	
Non-discrimination, 67	life management framework, 327
Non-financial reporting, 67, 72	mechanisms, 330
Non-governmental organisations	processes, 325
(NGOs), 8, 68, 69, 122, 124,	standards of conduct, 326
311	theory, 332
Normative pressures, 40	values, 326
Not-for-profit organisations (NPOs),	Ostensible effects, 329
12 300 304	Output legitimacy 32 36 132

Participation, 28 of stakeholder, 23–24	Polish Accreditation Committee (PKA), 232
'Participatory intention' concept, 328	
	Polish business CSR practices, 227
Participatory strategy, 29	Polish business schools, 224
Partnering/partnership, 28, 87, 88,	Polish CSR model, 228
126	'Polish students' perspective,
instruments, 102, 106, 108	233-237
model for CSR development in	Political
Slovenia, 130	CSR context, 127–129
for sustainable textiles, 108	rationale for CSR, 123-124
Patagonia (US company), 185	strategies, 167
People with disabilities (PWDs), 7, 58	theories, 255
case studies, 72	P-ontologies, 332–333
and CSR, 59, 70-71	Postponing environmental objectives,
development of CSR, 65-68	281
employment registration of PWDs	Poverty, 301
and CSR, 70–71	- · · · · · · · · · · · · · · · · · · ·
European history of employment	Prevention, 62
registration, 60–63	Principle
Grundfos, 74–75	principle-based approach, 226–227
HRM role, 77	of subsidiarity, 20, 27, 36
Hungarian CSR policy	Principles for Responsible Investing
development, 68–69	(PRI), 247
Hungarian picture, 58–59	Principles for Responsible
Hungarian registration on	Management Education
	(PRME), 224, 230
employment, 63–65	anti-corruption guidelines
international best practices, 75–77	(Toolkit), 216
Szerencsejatek Zrt, 73–74	Private HEIs, 234
Perceived behavioral control, 168–170	Private sector, 34
Performance evaluation, 77, 310	Promotion, 327
CSR, 67	Public authorities, 34
system, 75	Public consultation
Personal	
motivation, 77	CSR policy strategy and, 32–35
qualities, 326	format, 32
Phenomenologist approach, 332	Public policies on CSR, 115
Philanthropy, 253-254, 324	Public-policy networks, 125
distinction between CSR and, 252 Policy	Public-private-partnerships (PPP), 106, 124
actors, 22	Purpose-driven approach, 226-227
evaluation, 24	* ** *** ** * ==-
formulation, 24	Recruitment, 327
forums, 28	Recycling of by-products, frugal eco-
implementation, 24	innovations encouraging, 286

Reformed business ethics and	Shopping basket voluntary approach
pedagogy, 211	CSR and multi-stakeholder
Regulations, 106, 124, 264	participation, 20-24
Rehabilitation, 62, 64, 70	EU CSR policy development,
contribution, 59, 64, 77	25-28
vocational, 61	EU levels of participation on CSR
Relational motivation, 86	policy co-design, 28-35
Relational-organising structure, 334	voluntary liturgical approach,
Reluctant state	18-19
developing CSR on national level,	Slovenia case, CSR policy in,
126–132	126-132
NGOs, 122	Slovenian State, 133
political rationale for CSR,	Small and medium-sized enterprises
123-124	(SMEs), 11, 107, 110,
role of multi-stakeholder networks	144—145
in fostering CSR, 124-126	CSR environmental engagement
Responsibility, 22, 46, 48, 144	and challenges, 264–267
business, 145	interplay between institutional
corporate, 111, 150	setting and SME
of enterprises, 19, 27	environmental CSR, 267–269
Responsible management education,	Smart growth, 26
228-233	Social awareness of corporate tax
Polish students perspective,	issues, 247
233–237	Social capital, 90, 262, 265
Re-use of by-products, frugal eco-	Social collectives, ontology of, 332–336
innovations encouraging,	Social complexity, 327
286	Social CSR context, 127–129
Revalorisation of by-products, frugal	Social dimension of CSR, 26
eco-innovations encouraging,	Social emergence, 333–334
286	Social enterprises, 34, 307, 309–310,
Reverse innovation, 288	315
Rights-based model of disability, 60	Social impacts of NPOs, 300, 301, 303
"Safe sanitation", 90	Social integration, 21, 64
Sample and data collection tools,	Social model of disability, 60
215	Social networks, 302
Sanctions, 66, 291	Social objects, 325, 333
Shared agency, 326, 327-329	Social ontology, 12, 321, 323
Shared intentions, 331	different perspectives on vexed and
Shareholders, 19, 21, 154, 248, 249,	long-standing debate,
311	324-326
interests, 255, 325	final remarks, 336–338
primacy, 21	moral meaning for CSR, 326-331

ontology of social collectives, 332–336	Stakeholder(s), 23, 28, 30, 35, 124, 145–146
Social partners, 63 Social practice, 146–147	engagement, 21, 26, 33, 154, 309–310
Social report (SR), 102, 103, 300, 302	influence on frugal eco-innovation
composition of NPO sector in	291, 292
Italy, 305–307	involvement, 310
CSR, 300	mapping stakeholders type & ratio
in Italian not-for-profit	of engagement, 33
organisations, 301	participation, 28
literature review, 301–302	perspective on CSR, 166–168
ongoing path of reform of Italian	respondents, 33
NPO sector, 302–305	role, 33–34, 164
practices of SRs in Italian NPOs,	theory, 21–22
307	types in EMS Forum, 31–32
Sociality, 336	State-lad market economies, 86
'Socially constitutive' model,	Stimulation, 327
146-147	Stock exchange, codes issued by,
'Socially determined' model, 146–147	48, 50
Socially responsible investments	Strategic environmental integration
(SRIs), 10, 183, 185, 194	of transport SME, 272–273
conceptual basics of SRIs,	Strategic stage, 264
194-196	Strong sustainable consumption,
empirical results, 196-197	189–190
Socially responsible manner, 114	Structural coordinates, 323
Society, 19, 182–183, 333	Structural spatiotemporal continuity, 332
articulation of, 324	
Socio-cultural context, 163, 167–168	Structuralist approach, 332 Structuring processes, 321
Socio-cultural differences in CSR	Structuring processes, 321 Student
CEE, 163-164	expectations for business ethics
CSR concept for Western	and CSR content,
countries, 171–172	218–219
development of CSR in Germany	motivating to enrol on MBA,
and Croatia, 165–166	216–217
implications, 172–174	Subjective dimensions, 323
managerial implications, 174	Subjective norms, 168
method, 168–169	Sullivan Principles, 195
results, 169–171	Supranational level, 19, 22, 25
stakeholder perspective on CSR,	multi-level stakeholder's
166–168	participation, 23
Socio-economic context, 129	Survey respondents, 310
Soft legal instruments, 102, 106,	Sustainability, 10, 166, 182-183, 185
113–114	324

and citizenship category, 105 general attitudes towards,	Trade unions, 25, 31, 108, 110, 124, 126, 128
186–188	Training, 327
labels, 193	informational or endorsing
rankings, 90, 99	instruments, 106
Sustainability Accounting Standards	
Board (SASB), 235	Transaction cost economics, 209
Sustainable and Responsible	Transfer pricing, 246
Investing (SRI), 195	Transitional economies, CSR
Sustainable Business Institute (SBI),	development in, 172–174
196	Transnational Companies (TNCs), 140
Sustainable Cocoa Forum, 108	Transnational corporations, 140,
Sustainable competitiveness, 90	142-146
Sustainable consumption, 10,	Transnational CSR
166–167, 183, 185, 189	compilation of companies CSR
conceptual basics of sustainable	information on websites, 150
consumption, 189-190	empirical illustration, 148–149
empirical results, 190-191	ethos strategies, 153
national geographic and	linguistic framework for analysing
globescan, 191–194	CSR communication,
Sustainable development, 164, 166,	146–148
171, 182–183	logos strategies, 151
strategy for, 109–110	relational values, 154–155
Sustainable growth, 26	structure and presentation, 155
Sustainable Society Index, 90	TNCs, 140
Systemic CSR. See CSR 2.0	transnational corporations and
Systemic Functional Linguistics	CSR, 142–146
(SFL), 146–147	
Szerencsejatek Zrt, 73-74	see also Corporate social
	responsibility (CSR)
Tax	Transparency, 29
calculation process, 245	Transport industry institutional
dealings, 247	context in Europe, 269–271
elusive concept of FR, 248–251	Transport sector, 271
Telecommunications	
companies in Ghana, 149	UK/European Context
sector, 148	CSR and ethical dimension, 218
Text analysis, 146–147	MBA student knowledge and
The Sustainability Code (TSC), 107	attitudes on business ethics
Theory of Moral Philosophy, 211	and CSR, 217-218
Theory of planned behavior (TPB),	student expectations for business
167-168	ethics and CSR content,
Top-down approach, 23	218-219

students motivating to enrol on MBA by business ethics and CSR concerns, 216-217 UN Decade of Disabled Persons (1983-1992), 62UN Global Compact principles, 109 - 110UN Global Contact Slovenia (UNGC), 68, 129, 235 United Kingdom (UK), 6, 44 United Nations Conference on Trade and Development (UNCTAD), 247 United Nations Global Compact Wearables for Good Design Challenge, (UNGC), 235 The, 288 Upward conflation, 333 Websites, 106 US higher Education institutions Western countries, CSR concept for, (HEIs), 213 171 - 172US literature, 212-213 Western European countries practices, 163 Value-based networks, 21 Worker rights, 324

Verbally inclusive employment, 70 Vexed debate, different perspectives on, 324-326 Vodafone, 152

Volkswagen (VW), 140-141 Voluntarily endeavour, notion of CSR as, 252 Voluntarism, 26, 66 Voluntary approach, 27, 103 Voluntary programs and strategies, Volunteer service centres (CSVs), 311, Volunteering organisations, 307 Weak sustainable consumption, 189 - 190

World Programme of Action (WPA),

Workshops, 28

62