

Engagement of stakeholders based on CSR SA8000:2014 approach

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Abstract:

The objective of the article is to analyze the usability of the SA8000:2014 standard from the point of view of stakeholder engagement with regard to CSR issues. The article is preliminary research. To achieve the research objective a literature study based on conceptual analysis approach was undertaken.

According to the creators of the SA standard, the purpose of engaging an organization in the dialogue with its stakeholders is to increase its value, drive innovation, improve risk management, anticipate trends, and strengthen its competitive position. While SA8000:2014 approach does not define specific levels of responsibility for CSR enterprises, it defines management systems that provide the desired process or activities relevant to the management objective, among others including the perspective of stakeholder engagement strategies and social dialogue.

The analysis of SA 8000:2014 interdependence of CSR issues and stakeholder engagement could be treated as a base for comparison of similar issues in other CSR standards. This in turn may allow for better selection of the standard to the needs of business practice from the point of view of the issues discussed.

Keywords: stakeholders, stakeholder engagement, CSR, corporate social responsibility, SA8000

JEL codes: G30, G34, G38, J53, J80, L20, M14

1. Introduction

According to the Freeman stakeholder theory (Freeman, 1984) stakeholders are defined as “those groups without whose support the organization would cease to exist” (Eslerod, Huemann & Savage, 2015, pp. 6-7). Over time, the meaning of this concept has evolved but regardless of different points of view there is an agreement that only by understanding and incorporating the needs and concerns of wide range of stakeholders would an organization be able to formulate its objectives in a way that would make them support the organization and thereby enhance its chances for survival. Today, a revised thinking of project stakeholder management is required due to many different demands on the project, including e.a. a request for considering sustainable development (Eslerod, Huemann & Ringhofer, 2015, p. 42). For this reason stakeholder engagement seems to be a highly relevant concept to investigate from the corporate social responsibility (CSR) point of view and is thought to be an integral part of responsible company management. Every definition of social responsibility indicates the necessity to in-

clude or engage stakeholders into company's operations. Organisations need tools that will allow them to understand the environment and build positive relation, thanks to which they are able to achieve their goals. The concept of stakeholder engagement is an instrument that not only allows for better analysis of the complicated environment of the company, but also supports the company in managing relations with stakeholders. They may have valuable contribution not only in determination of the company's strategy, but may also take part in the activities pursued by the company and support decision-making and improvement implementation processes with their engagement (*Standardy AA1000. Narzędzie...*, 2011, pp. 7-8).

The involvement of stakeholders is inextricably linked to the concept of CSR, a long-term strategy for managing a company and raising its value, respecting the rights of citizens and the principles of social coexistence. There are a number of CSR standards that address this issue, such as e.g. ISO 26000, AA1000 series as well as the SA8000 or G4

SRG GRI. As the first two are now considered the leading, the intention of the author was to present the somewhat less popular but equally interesting standard of SA8000 from the point of view of both engaging stakeholders and CSR issues.

The objective of the article is to analyze the usability of the SA8000:2014 standard from the point of view of stakeholder engagement with regard to CSR issues. The article is preliminary research. To achieve the research objective a literature study based on conceptual analysis approach was undertaken. As the analysis of various aspects of CSR is needed both from the point of view of science and practice, the following conclusions should point out specific aspects aimed at this topics and could be treated as a base for comparison of similar issues in other CSR standards. This in turn may allow for better selection of the standard to the needs of business practice from the point of view of the issues discussed.

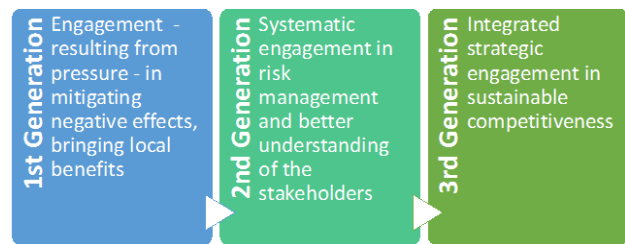
The outline of the article is as follows: First, issues related to the development of the concept of engaging stakeholders and CSR and creating value for the organization will be discussed. Then, the social accountability SA8000:2014 standard, the history of its creation as well as the structure and components will be described. Following the above, the author will comment on the standard's approach to stakeholder engagement from the point of view of CSR. The last part of the article contains a summary and conclusions.

2. Stakeholder engagement

The foundation of the stakeholder's concepts from the point of view of the organisation's operations is the opinion that, in order to achieve success in business, companies should take external stakeholders into account; not only the traditionally understood stakeholders (clients, suppliers), but also non-market stakeholders, namely mass media, local authorities, government agencies, etc. The formula of taking stakeholders into account or including them in business decisions making assumes their previous analysis or observation, sometimes conduct of some form of dialogue, and finally taking account of the expectations or possible actions (Stanny, 2011). Dialogue with stakeholders is thus supposed to be continuous, take account of their expectations and give them a sense of having bargaining power. It is also supposed to result from the initiative of the

company itself, and not be restricted to a simple response to hazards arising from the environment.

Fig. 1. Generations of stakeholder engagement and the corporate strategy of sustainable development



Source: (AA1000 Stakeholder Engagement Standard, 2015, p. 6).

In response to a more significant role of companies in the society, an increasing number of representatives of different social groups began to demand the right to information, participation in consultations and involvement in the corporate decision-making process. In many developed countries, these demands have been included in the legislation, and consequently, before making a decision with a large potential impact, e.g. concerning location of an industrial production plant, it is required to conduct consultations (Podręcznik angażowania interesariuszy. Volume 2, 2012, p. 10). The recently growing sense of responsibility and impact of business on the environment, and, at the same time, the search for methods and tools of including responsibility in companies' operations, resulted in the development of a number of instruments for implementation, management, measurement and communication of corporate social responsibility, described further in this chapter.

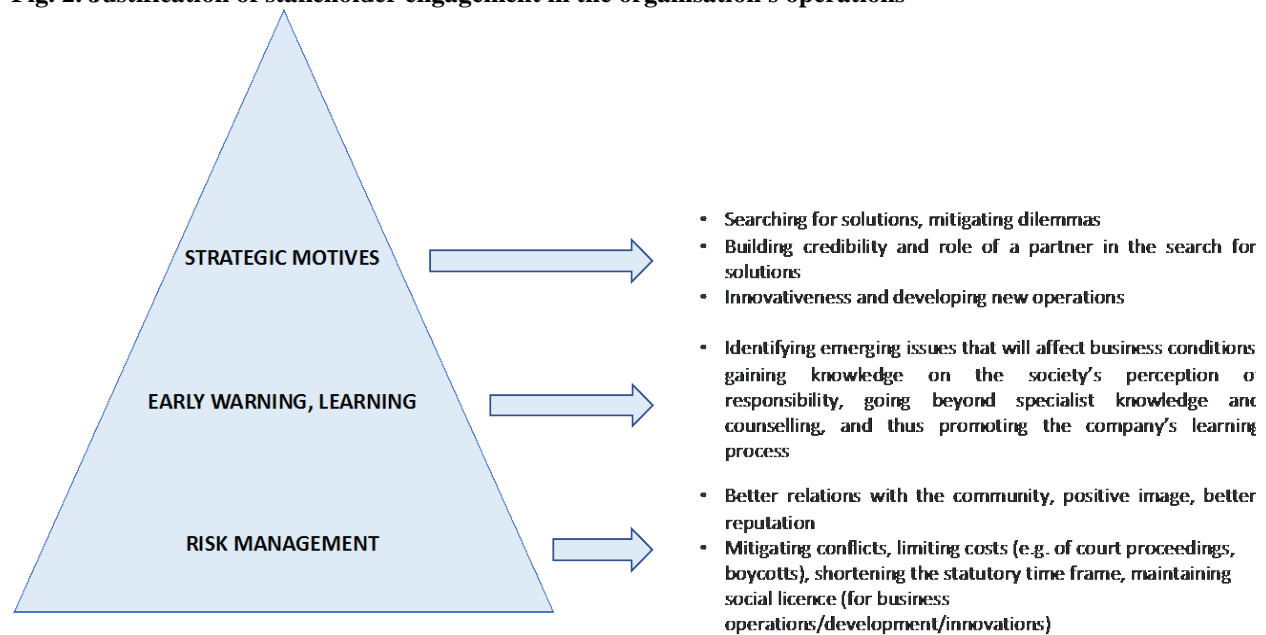
Benefits of stakeholder engagement are as follows (Standardy AA1000. Narzędzie ..., 2011, p. 8):

- better management of risk and reputation,
- better understanding of the environment, in which the company operates,
- learning from stakeholders – translation of knowledge into products and processes,
- informing, education of and influence on stakeholders,
- building trust,
- sustainable development – everyone can express their opinion, thanks to which various aspects, not only economic, but also social and environmental, are taken into account,

- stakeholder relations management, by engagement and dialogue, contributes to building social capital.

long-term financial effectiveness of the employer, as well as consistent organisational and personnel development. This process is a significant factor af-

Fig. 2. Justification of stakeholder engagement in the organisation's operations



Source: (*Podręcznik angażowania interesariuszy. Volume 1, 2012, p. 32*).

Stakeholders are the key notion when developing and implementing actions related to corporate social responsibility (CSR) (*Podręcznik angażowania interesariuszy. Volume 1, 2012, p. 05*). From this point of view, the term “stakeholder” refers to all entities (persons, communities, institutions, organisations, offices) that can affect the company and remain affected by the company's activity (Grzybek, 2013). Usually five major groups of stakeholders are distinguished (i.e. shareholders, employees, suppliers, clients, and the local community). In the perspective of the CSR concept, stakeholders may also include founders, members of associations, volunteers, the management, recipients of activities, beneficiaries, authorities, companies, competitors, partners, etc.

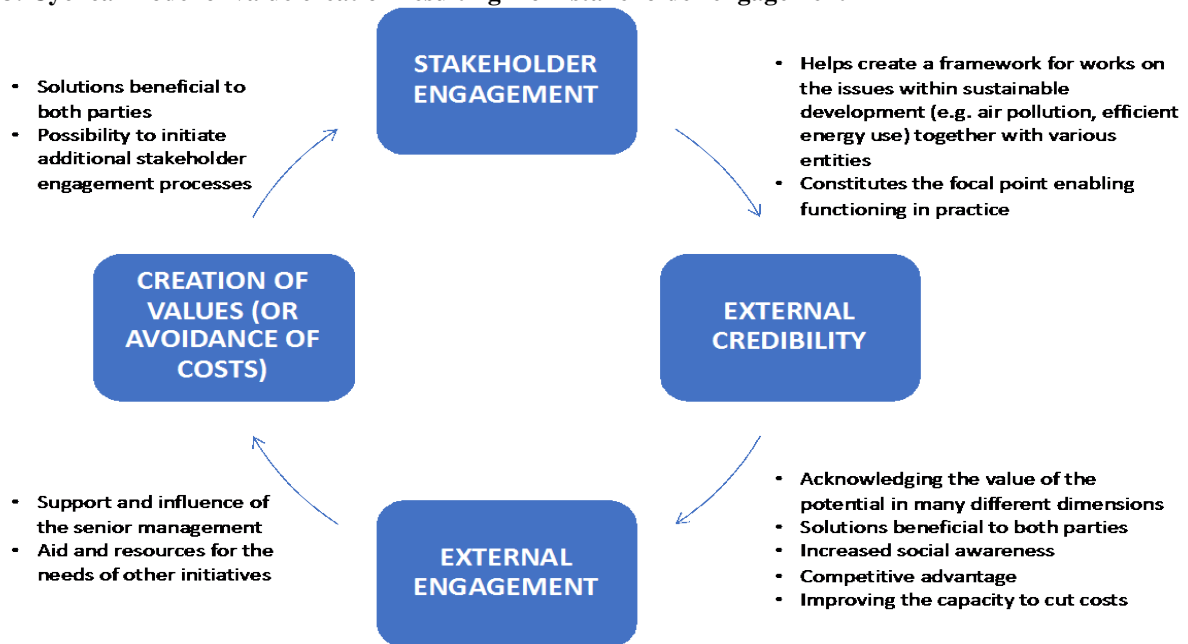
Corporate social responsibility means adoption of an integrated approach to the organisation's management, covering responsibility for comprehensive functioning of the company, relations with the environment and the key stakeholders, as well as impact of the company's operations on the environment, both external and internal. Employees occupy a special place among the internal stakeholders. Integration of the company's business strategy, HR strategy and the CSR strategy has a significant impact on

fecting competitiveness of companies and stabilisation of functioning of the organisation. Companies should constantly raise the competences of their employees in order to respond to the changing expectations of clients, investors and the society. According to the definition of the Forum of Responsible Business, CSR is (Makuch, 2011, p. 4):

- a management strategy that allows for minimising risk and maximising the company's chances for success in the long term,
- an ability to manage the company in such a way so as to increase its positive contribution to the society, and, at the same time, minimise adverse effects of its operations,
- a way in which the company every day treats the market process participants (namely its stakeholders): clients and business partners, employees, local community.

Being socially responsible means investing in human resources, in environmental protection, relations with the company's environment, as well as informing about these activities, which contributes to growth in competitiveness of the company and shaping of conditions for sustainable social and economic development.

Fig. 3. Cyclical model of value creation resulting from stakeholder engagement



Source: (Podręcznik ..., 2012, p. 77).

Social dialogue is one of the most important tools used by companies that strategically pursue the concept of corporate responsibility. It is not only an element of effective building of relations with stakeholders, but also a perfect solution for the purposes of continuous review of their own activities and responses to the environment's expectations. Social dialogue – as an element of the responsible business strategy – may be carried out both by large companies, as well as by small and medium-sized enterprises. Standards and guidelines that support the dialogue process are certainly helpful in arranging, as well as in preserving transparency and credibility. Among them, it is worth mentioning the ISO 26000 standard and strategic documents, such as the Communication of the European Commission on social dialogue. AA1000 standard is, without a doubt, the fullest one and comprehensively devoted to this issue, and it lays the foundation for the entire dialogue process. The main activities within the scope of CSR and social dialogue include, among others (Zwiększenie ..., 2012; Metodyka ..., 2009, p. 4):

- **actions for the local community** – projects benefitting the environment, in which the company operates. They appear in the form of: actions consisting in support for local institutions and persons, cooperation with local organisations, programmes for children and teenagers, environmental actions, and investment projects (e.g. road construction),

- **environmentally-friendly actions** – actions focused on protection of the environment, investments minimising impact on the environment. They include such initiatives as implementation of the environmental policy, balanced management of raw materials, waste sorting, environmental education of employees and clients, as well as implementation of ecological technological processes and ecological products and services,
- **social campaigns** – allow companies to influence the society's attitudes through the mass media. Such campaigns are supposed to provide assistance to those in need (e.g. giving part of the profit from sale of a specific product for social purposes or pro-environmental actions) or increase social awareness of a particular subject (e.g. environmental protection, consumer education). The campaign topic should be related to the company's operations,
- **social reports** – publications presenting the method of company management and implementation of the company's strategy, taking account of socially responsible activities. The essence of reporting is to ensure transparency of the company. Reports should indicate the reporting period, contain statements concerning the policy, goals and strategies, as well as performance review allowing for comparing them in the future years. A

- report should take account of the interests and needs of a broad group of stakeholders,
- **management systems** – introduction of transparent and effective management systems, i.e. Quality Management System ISO 9000, Environmental Management System ISO 14000, Social Accountability SA8000, and others,
 - **corporate governance** – introduction of principles and standards relating to the broadly understood company management. Good practices within this area should aim to improve management efficiency of the organisation, and, as a result, its functioning, taking into account social interest, respect for stakeholders, and principles of ethics,
 - **human rights** – drawing attention to the fact that every organisation should act in a way that respects all human rights and human dignity, in particular civil, political, economic, social, and cultural rights. In the Polish conditions, good practices implemented in this area should result e.g. from the need to counteract all discrimination or strengthen protection of employee rights,
 - **fair market practice** – this area covers, in particular, ethical behaviour of the company in relations with other organisations, including government organisations, partners, suppliers, contractors, competitors, and associations, of which the company is a member. In order to be considered an entity applying fair market practice, and thus a socially responsible entity, the company should implement good practices aimed at counteracting unfair competition, ensuring fair cooperation and respect for ownership rights. In addition, every organisation should actively promote the principles of social responsibility in its area of influence (partners, suppliers, surroundings),
 - **relationships with consumers** – each company should be fair and transparent towards its consumers. In particular, it must ensure the use of fair practices with regard to marketing of products and services, fair terms of contracts, as well as objective and reliable information. Other important elements in this area include market education, involvement in the issue of protection of health and safety of consumers, service and support quality, as well as quality of complaints examination.

The growing interest in social responsibility influenced the need for a practical approach to this concept. Clients began to demand evidence of running socially responsible business, and thus detailed regulations began to arise, permitting introduction and implementation of the concept at the strategic and operational level of the company. Norms and standards prepared by independent centres turned out to be helpful, as they facilitated introduction of social responsibility to the company's system, as well as confirmed and verified application of this concept in the organisation's operations. Determination of clear rules, standards of conduct and ensuring transparency of activities is important, as social responsibility assumes continuous dialogue with different groups of stakeholders, often representing contradictory interests. CSR standards and instruments are a response to the needs for guidelines with regard to methods of implementation of the responsibility principles in daily business practice of companies, and, at the same time, with regard to indicators, methods and tools for evaluation, assessment and communication of practices relating to social, environmental, and ethical aspects of functioning of business. Norms and standards are supposed to encourage continuous development and improvement, creation of more and more extensive programmes and strategies, individual for every company. They help organisations manage social responsibility, suggest best practices and methods of their implementation, teach how to evaluate and take account of the effect of the undertaken operational activities on the environment in the companies' operations.

In the practice of social responsibility of activity and conduct of social dialogue, a number of management standards appear (pertaining e.g. to quality, environment, health and safety), which allow organisations and companies to incorporate social, environmental, and stakeholders-related issues in their daily business practice, decision-making process and operational activities. This applies both to guidelines, standards, codes defining the aspirational principles regarding business behaviours, as well as to comprehensive management systems, audit tools, communication, and methodologies of investment "screening". The purpose of norms and standards in this field is to attempt to systematise the notions and methods of the approach and deliver specific tools and methods of implementation of the CSR philosophy in companies. Standards are usually created and

developed by a wide group of entities, from companies themselves, consultants, through non-governmental organisations, the academic environment, to governmental authorities and international organisations. The most popular include standards ISO 26000 and SA8000, as well as the AA1000 series (Makuch, 2011, pp. 7-8). Elements of the strategy of stakeholder engagement can also be found in standards ISO 9001 and G4 SRG GRI. As indicated in the introduction the next part will be devoted to the description of the SA8000:2014 standard and its approach to stakeholder engagement.

3. Definition of the standard SA8000:2014

The SA8000 (Social Accountability) standard is another representative of regulations in the scope of corporate social responsibility mainly aimed at promoting labour rights for workers around the world. This certification is believed to have more stringent and specific requirements than many alternative codes (Hiscox, Schwartz & Toffel, 2009, p. 1) and is currently considered one of the most important in the field of corporate social responsibility (Sartor et al., 2016, p. 164). However, as opposed to ISO 26000, it focuses on business operations and is the first standard in the world permitting auditing of the social responsibility area. It was shaped following the structure of standards ISO 9001, ISO 14000, OHSAS 18001, and based on the provisions of the Convention of the International Labour Organisation, the Universal Declaration of Human Rights, and the United Nations Convention on the Rights of the Child. The certification of compliance with SA8000, recognised all around the world, involves development and verification of management systems promoting socially acceptable work practices, bringing benefits throughout the whole supply chain.

The essence of the standard is based on the belief that every workplace should be managed in such a way so as to observe the basic human rights, and so that the management was ready to accept responsibility in this respect. It can be applied both by small and large enterprises, which want to demonstrate to their clients and other stakeholders that they care about these issues. The certificate is a confirmation for the clients that the company has implemented the necessary internal processes ensuring observance of the basic human rights.

The SA8000 standard is intended for application in the independent verification system, specifying the requirements for social responsibility that the given company should meet. It covers CSR indicators from the area of compliance with the basic human rights, employee rights and the human capital management system. The certification under this standard allows for ensuring compliance with the principles of equal treatment of all employees, ethical conduct and social responsibility for the manufactured products and delivered services. From the point of view of stakeholder engagement, this aspect plays an increasingly significant role in globalisation of business, in particular in relations with organisations working with various cultures and nationalities.

4. History of the standard

The SA8000 standard was prepared in 1997-98 by the organisation Council on Economic Priorities in the USA (now: Social Accountability International). SAI is a non-profit type organisation, involved in preparation, implementation and supervision of voluntarily accepted, verifiable standards concerning social responsibility (*Social ...*, 2014). In the process of creating this standard, SAI established cooperation with many organisations, which worked together on creation and implementation the social responsibility standards. As a result of this cooperation, in January 1998, the uniform SA8000 standard (Social Accountability 8000) was announced, with its structure based on ISO quality standards. Initially, three international certifying organisations were authorised to audit the standard and grant compliance certificates: SGS-ICS, DNV and BVQI. Its latest version was created in 2014 in SAI as an update of the provisions of the standard of 1998, 2001, 2004 and 2008.

5. Structure of the standard

The SA8000:2014 certification covers such issues as forced labour and children labour, OHS, freedom of association and collective bargaining, disciplinary practices, working hours, remuneration, and management systems. The SA8000 standard consists of the elements presented in Table 1.

Tab. 1. Structure of the SA8000:2014 standard

Chapter	Content
1. Introduction	Intent and scope Management system

2. Normative elements	n/a
3. Definitions	Shall Might Child Child labour Collective bargaining agreement Corrective action Preventive action Forced or compulsory labour Home worker Human trafficking Interested parties Living wage Non-conformance Organisation Personnel Worker Worker organisation Remediation of child labourers Risk assessment SA8000 representative Social performance Stakeholder engagement Supplier/subcontractor Sub-supplier Worker representative Young worker
4. Social accountability requirements	Child labour Forced or compulsory labour Health and safety Freedom of association and right to collective bargaining Discrimination Disciplinary practices Working hours Remuneration Management system

Source: (Social Accountability 8000:2014, 2014, p. 3)

The SA8000:2014 standard formulates eight detailed pre-conditions, fulfilment of which is a condition necessary to commence point nine, specifying particular elements of the strategy of social responsibility (of the management system) in respect of all interested parties.

Pre-conditions:

- not employing children,
- not using forced labour,
- fulfilling basic work environment safety recommendations,
- freedom of association and right to collective bargaining,
- non-discrimination,
- not using physical or mental coercion towards employees,

- complying with legal regulations concerning acceptable amount of working hours,
- providing remuneration not lower than required by law.

On the other hand, **under the management system**, organisations are required to (*Polskie wydanie normy SA8000*, 2013):

- formulate social policy of the company (mission, pursued goals, existing procedures),
- create a continuous improvement process,
- **establish and maintain relations with the main internal and external stakeholders**,
- create a social communications system concerning the inside of the organisation and its relations with the environment,
- conduct risk analyses,
- document principles, implementation methods and results,
- control suppliers and partners in terms of social policy,
- **undertake corrective actions with regard to stakeholder engagement and social dialogue, as well as other areas covered by the standard.**

All of the above pre-conditions actually concern compliance with the basic human rights and employee rights, and are a certain starting point for corporate social responsibility, for implementation of the CSR concept in the management structures of the company.

Under the SA8000:2014 standard, it is recommended to use the following management elements with regard to social responsibility (*Social Accountability 8000 Standard*, 2017):

1. Policies and procedures concerning social responsibility (SA8000-2014-9.1)
2. Management of the team introducing and supervising the principles of the social responsibility policy (SA8000-2014-9.2)
3. Identification and assessment of risks in the scope of actions within the social responsibility policy (SA8000-2014-9.3)
4. Monitoring of the effects of the social responsibility policy (SA8000-2014-9.4)
5. Creation of inter-organisational involvement and communication (SA8000-2014-9.5)
6. Management of compliance with the rules of social responsibility concerning the legal order binding in the organisation (SA8000-2014-9.6)

7. External verification of the social responsibility policy and stakeholder engagement (SA8000-2014-9.7)

8. Undertaking of corrective actions in the context of the social responsibility policy (SA8000-2014-9.8)
9. Trainings, training courses and capacity building (SA8000-2014-9.9)
10. Management of suppliers and subcontractors in the context of the social responsibility policy (SA8000-2014-9.10).

As part of the organisation certification procedures for compliance with the SA8000 standard, a very important role is envisaged for the auditor. He performs the function of a verifier, delegated to collect objective evidence of compliance or non-compliance of the examined system with the adopted criteria. During the audit, representatives of the certification unit review documentation, conduct interviews with employees and carry out local inspections. The auditor usually uses information of local non-governmental organisations, trade unions and other representatives of the local community. The audit takes account of the specific character of the branch and the country, where the evaluated company operates, as well as the company's characteristics, such as e.g. type of production, plant size, type of provided services. As a result, the SA8000 standard may be applied in all countries of the world towards companies from every industry. The certificate of compliance of the CSR strategy in a given company with the standard's requirements (subject to verification once a year) proves that the processes related to important elements of the social policy are implemented in a controlled manner, and that actions are conducted aiming at reaching the defined social goals in the process of continuous improvement of results.

6. The standard's approach to stakeholder engagement

Considering the issues of consumer social responsibility, the SA8000:2014 standard does not define detailed "levels of responsibility" to be achieved by companies. However, it sets out the characteristics of management systems ensuring the desired course of processes or actions significant for the purpose of management, also from the point of view of the organisation's strategy of stakeholder engagement and social dialogue.

A stakeholder is in this standard defined as an individual or group interested in the company's activity in the context of its social mission or affected by such activity (*Polskie ...*, 2013, p. 14). With regard to stakeholder engagement, the standard's assumptions do not indicate detailed guidelines concerning approaches, tools and techniques of analysis. However, the standard's procedures, within the area entitled "External communication and stakeholder engagement", assume that "the company accepts the fact that dialogue at the workplace is the key element of social responsibility and will ensure that all employees have the right to be represented, which is intended to facilitate communication with the senior management staff with regard to issues related to SA8000". Additionally, the organisation should establish and maintain procedures of regular transfer of data and other information on compliance with the standard's requirements to all stakeholders, among others, including results of inspections performed by the management staff and monitoring activities. Undertaking such actions is supposed to result from the organisation's acceptance of the principles of social dialogue with all stakeholders, among others, including employees, trade unions, suppliers, subcontractors, sub-suppliers, clients, non-governmental organisations, as well as representatives of local and state authorities. They are supposed to result in achievement of sustainable compliance with the provisions of the SA8000 standard with regard to the organisation's social responsibility.

Compliance with the requirements stipulated in the SA8000 standard concerning, among others, stakeholder engagement, will allow the company to demonstrate to entities and organisations from its environment - in a reliable manner - that the applied policies, procedures and corporate practices remain in accordance with the requirements of this standard, constituting a global standard for certification of operations for compliance with selected elements of the social responsibility philosophy.

7. Summary and conclusions

According to the author, the analysis of various aspects of CSR is needed both from the point of view of science and practice. Of particular interest are issues related to the involvement of stakeholders and standards that take these into account these such as e.g. SA8000 approach. The SA8000:2014 stand-

ard provides a comprehensive set of guidelines for shaping long-term relationships with stakeholders. In reference to its philosophy, the purpose of the organisation's involvement in a dialogue with the stakeholders is to raise its value, pursue innovation, improve risk management, predict trends and strengthen its competitive position. The main purpose of building relations with stakeholders concerns the fact that the abovementioned activities may be creatively used in strategic management and at the operational level, and these spheres, in the light of contemporary challenges, must take into account the principles of sustainable development and social responsibility (Ćwik, 2010). It is worth mentioning that such approach can also be found in ISO 26000 or AA1000 standards. The basis for social responsibility is the organisations' readiness to take account of social and environmental issues when making decisions, and their readiness to account for the impact of their decisions on the society and the environment. Currently, organisations all around the world and their stakeholders become more and more aware of the need to undertake socially responsible activities and of their benefits. The image of an organisation as socially responsible and its real actions in this respect may affect:

- improvement in competitiveness of the organisation,
- reputation and increase in trust of the general public to the organisation,
- the ability to acquire, motivate and retain employees or organisation members, consumers, clients, users,
- morale of the employees, their loyalty, commitment and efficiency,
- opinions of investors, owners, donors, sponsors,
- relations of the organisation with enterprises, government institutions, mass media, suppliers, similar organisations, clients, and the community, within which the organisation operates.

The CSR SA8000 concept abandons the one-dimensional approach to stakeholders, according to which one group (usually shareholders) has a special status, placing its interests above the interests of others, and resulting from the greater impact assigned thereto. It does not mean that the CSR concept imposes blind consideration of all postulates of the environment and consultation of any actions of the company with each stakeholder group - it rather

suggests assumption of a global perspective and creative use of dialogue, as well as engagement of stakeholders in shaping the company's strategy. Such approach also means acknowledging that the company affects the environment and takes full responsibility towards it for the results of its activities, regardless of whether they concern more or less strategic stakeholders.

Development of tools and management systems containing guidelines concerning stakeholder engagement is perceived as a necessary process for wide-scale implementation of the CSR philosophy in companies, while norms and standards constitute a valuable reference level, at which a company claiming itself to be socially responsible should aim. The SA8000:2014 standard described above can be the basis for practical implementation of social responsibility by organisations, enabling the use of recommended solutions in the Polish economic and social practice. It also contains solutions suitable for direct application in the public, private, commercial, and non-profit sphere, both with regard to development and operational objectives.

Taken above into consideration, further development of methodological standards similar to the SA8000 approach and the provision of good practice collections should always be made in order to keep in mind the process of involving stakeholders as one of the most important elements of the organization's social responsibility process. This will benefit both the development of management theory and the improvement of economic practice, irrespective of the industry and scale of the organization's activities.

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Zaangażowanie interesariuszy w oparciu o podejście CSR SA8000:2014

Emil Bukłaha
Szkoła Główna Handlowa

Streszczenie:

Celem artykułu jest analiza użyteczności standardu SA8000:2014 z punktu widzenia zaangażowania interesariuszy w odniesieniu do zagadnień CSR. Artykuł stanowi wprowadzenie do dalszych badań, jego celem jest przedstawienie wyników analizy pojęciowej i analizy literatury.

Według twórców standardu SA8000, celem zaangażowania organizacji w dialog z jej interesariuszami jest zwiększenie wartości organizacji, wsparcie innowacji, lepsze zarządzanie ryzykiem i przewidywanie trendów w otoczeniu, oraz wzmocnienie pozycji konkurencyjnej. Podczas gdy podejście SA8000:2014 nie definiuje konkretnych poziomów odpowiedzialności w obszarze CSR, to jednak ogólnie definiuje system zarządzania, który zapewnia realizację skutecznych procesów w tym zakresie uwzględniających strategię zaangażowania interesariuszy i dialog społeczny.

Zależności pomiędzy CSR i zaangażowaniem interesariuszy opisywanym w SA 8000:2014 można traktować jako podstawę do porównywania podobnych kwestii w innych standardach systemów zarządzania. To z kolei może pozwolić na lepszy wybór normy adekwatnej do potrzeb praktyki biznesowej.

Słowa kluczowe: stakeholders, stakeholder engagement, CSR, corporate social responsibility, SA8000

Kod JEL: G30, G34, G38, J53, J80, L20, M14