The following material has been reproduced, strictly for educational and illustrative purposes, related to the material´s subject. The material is intended to be used in the University for International Cooperation´s (Universidad para la Cooperación Internacional: "UCI", for its acronym in Spanish) virtual campus, exclusively for the teaching role and for the students´ private studying, in the Management Skills course which is part of the academic program.

UCI wishes to state its strict adherence to the laws related to intellectual property. All digital materials that are made available for a course and for its students have educational and research purposes. The use of these materials is not intended for profit. It is understood as a special case of use for distance education purposes, in places where it does not conflict with the normal use of the document and where it does not affect the legitimate interests of any actor.

UCI does a FAIR USE of the material, based on the exceptions to copyright laws set out in the following regulations:

a- Costa Rican Legislation: Ley sobre Derechos de Autor y Derechos Conexos (Law on Copyright and Related Rights), No.6683, dated October 14th, 1982, Article 73 and Ley Sobre Procedimientos de Observancia de los Derechos de Propiedad Intelectual (Law on Procedures for Enforcement of Intellectual Property Rights), No. 8039, Article 58, which allow for the partial copying of works for educational illustration.

b- Mexican Legislation: Ley Federal de Derechos de Autor (Federal Law on Copyright), Article 147.

c- Law of the United States of America: In reference to fair use, it is contained in Article 106 of the copyright law of the United States (U.S. Copyright - Act), and establishes a free use of documents for purposes such as criticism, comments and news, reports and teaching (which includes making copies for classroom use).

d- Canadian Legislation: Copyright Act C-11, makes reference to exceptions for distance education.

e- WIPO: Within the framework of international legislation, according to the World Intellectual Property Organization (WIPO), this matter is foreseen by international treaties. Article 10(2) of the Berne Convention allows member countries to establish limitations or exceptions regarding the

possibility for legal use of literary or artistic works, by way of illustration for teaching, through publications, radio broadcasts, or sound or visual recordings.

In addition, and by UCI´s indication, virtual campus students have a duty to comply with what is stated by the relevant copyright legislation in their country of residence.

Finally, at UCI we reaffirm that we do not profit from the works of third parties, we are strict about plagiarism, and we do not restrict in any way, neither our students, nor our academics and researchers, the commercial access to, or acquisition of, any documents available in the publishing market, may it be the document directly, or through scientific databases, paying themselves for the costs associated with such access or acquisition.

ISO 26000

Guidance on social responsibility

Discovering
ISO 26000

Discovering ISO 26000
provides a basic
understanding
of the voluntary
International Standard
ISO 26000:2010,
*Guidance on social
responsibility.*

This guidance document constitutes a stepping
stone for organizations in both the public and pri-
vate sectors who want to implement ISO 26000
as a means of achieving the benefits of operating
in a socially responsible manner.

The objective of social responsibility is to contribute to sustainable development.

Why is social responsibility important?

Organizations around the world, and their stakeholders, are becoming increasingly aware of the need for, and benefits of, socially responsible behaviour. The objective of social responsibility is to contribute to sustainable development.

An organization's commitment to the welfare of society and the environment has become a central criterion in measuring its overall performance and its ability to continue operating effectively. This, in part, is a reflection of the growing recognition that we need to ensure healthy ecosystems, social equity and good organizational governance. Ultimately, an organization's activities depend on the health of the world's ecosystems. These days, organizations are subject to greater scrutiny by their various stakeholders.

What benefits can be achieved by implementing ISO 26000 ?

An organization's performance on social responsibility can influence, among other things:

- Competitive advantage
- Reputation
- The ability to attract and retain workers or members, customers, clients and users
- The maintenance of employee morale, commitment and productivity
- The perception of investors, owners, donors, sponsors and the financial community
- Relationships with companies, governments, the media, suppliers, peers, customers and the community in which it operates

Who can benefit from ISO 26000 and how?

ISO 26000 provides guidance for all types of organization, regardless of their size or location, on:

1. Concepts, terms and definitions related to social responsibility
2. Background, trends and characteristics of social responsibility
3. Principles and practices relating to social responsibility
4. Core subjects and issues of social responsibility
5. Integrating, implementing and promoting socially responsible behaviour throughout the organization and, through its policies and practices, within its sphere of influence
6. Identifying and engaging with stakeholders
7. Communicating commitments, performance and other information related to social responsibility

ISO 26000 is intended to assist organizations in contributing to sustainable development. It encourages them to go beyond legal compliance, recognizing that compliance

ISO 26000
seeks to promote
a common
understanding
of social
responsibility.

with the law is a fundamental duty of any organization and an essential part of their social responsibility programme. The standard seeks to promote a common understanding of social responsibility while complementing – but not replacing – other existing tools and initiatives. When applying ISO 26000, organizations should consider societal, environmental, legal, cultural, political and organizational diversity as well as differences in economic conditions, while being consistent with international norms of behaviour.

Not for certification

ISO 26000 is not a management system standard. It does not contain requirements and, as such, cannot be used for certification. Any offer to certify, or claims to be certified, against ISO 26000 would be a misrepresentation of its intent and purpose.

What specifically does ISO 26000 contain?

ISO 26000 addresses seven core subjects of social responsibility defined in the standard and portrayed in the following graphic.

Social responsibility : 7 core subjects

Holistic approach

6.8*
Community
involvement
and development

6.3*
Human rights

6.2* Organizational

6.7*
Consumer
issues

ORGANIZATION

6.4*
Labour
practices

governance

6.6*
Fair
operating
practices

6.5*
The environment

Interdependence

* The figures refer to the corresponding clauses in the standard.

Outline of ISO 26000

Clause title	Clause n°	Description of clause contents
Scope	Clause 1	Defines the scope of ISO 26000 and identifies certain limitations and exclusions.
Terms and definitions	Clause 2	Identifies and provides the definition of key terms that are of fundamental importance for understanding social responsibility and for using ISO 26000.
Understanding social responsibility	Clause 3	Describes the important factors and conditions that have influenced the development of social responsibility and that continue to affect its nature and practice. It also describes the concept of social responsibility itself – what it means and how it applies to organizations. The clause includes guidance for small and medium-sized organizations on the use of ISO 26000.
Principles of social responsibility	Clause 4	Introduces and explains the principles of social responsibility.
Recognizing social responsibility and engaging stakeholders	Clause 5	Addresses two practices of social responsibility: an organization's recognition of its social responsibility, and its identification of, and engagement with, its stakeholders. It provides guidance on the relationship between an organization, its stakeholders and society, on recognizing the core subjects and issues of social responsibility, and on an organization's sphere of influence.

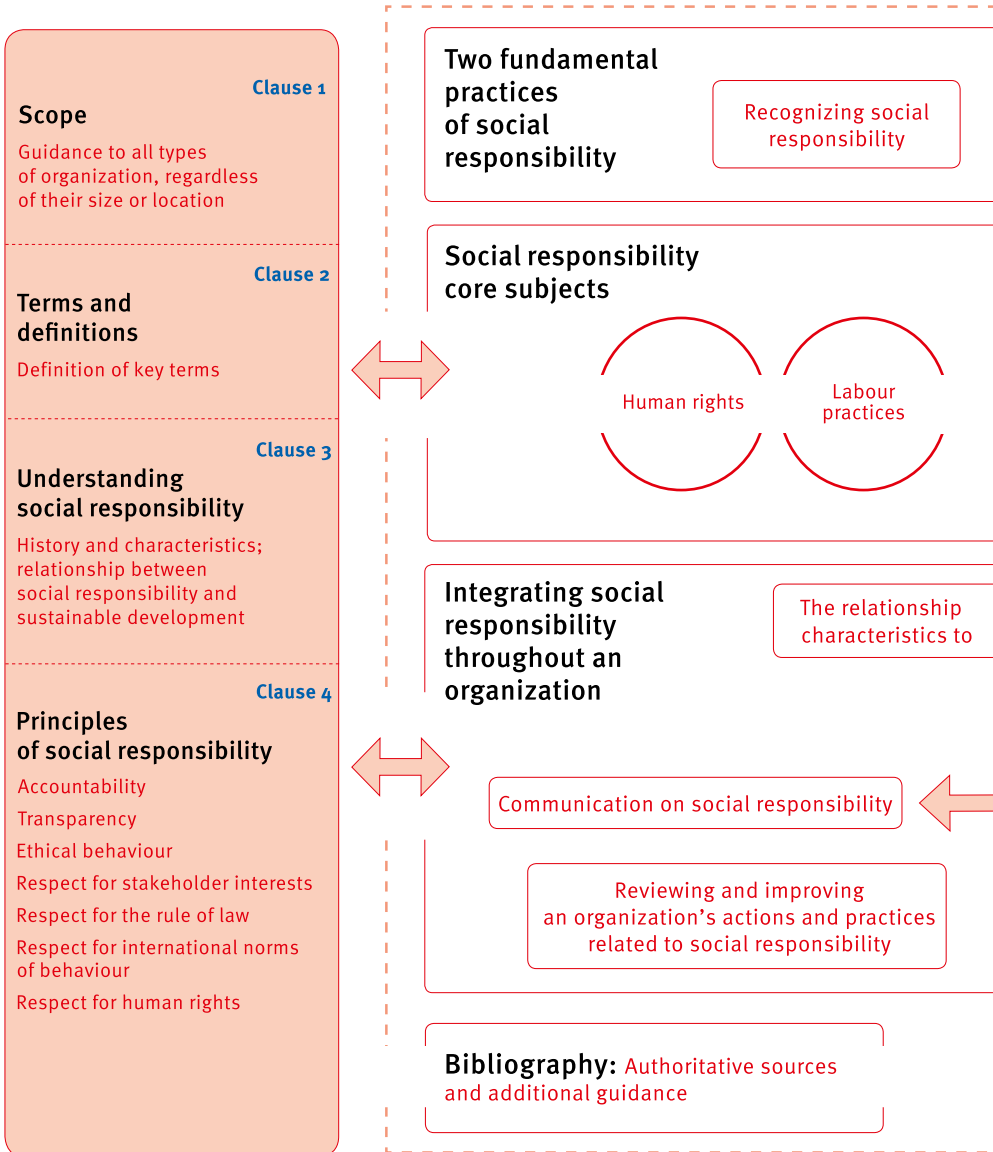|		
Guidance on social responsibility core subjects	**Clause 6**	Explains the core subjects and associated issues relating to social responsibility. For each core subject, information has been provided on its scope, its relationship to social responsibility, related principles and considerations, and related actions and expectations.
Guidance on integrating social responsibility throughout an organization	**Clause 7**	Provides guidance on putting social responsibility into practice in an organization. This includes : understanding the social responsibility of an organization, integrating social responsibility throughout an organization, communication related to social responsibility, improving the credibility of an organization regarding social responsibility, reviewing progress and improving performance and evaluating voluntary initiatives for social responsibility.
Examples of voluntary initiatives and tools for social responsibility	**Annex A**	Presents a non-exhaustive list of voluntary initiatives and tools related to social responsibility that address aspects of one or more core subjects or the integration of social responsibility throughout an organization.
Abbreviated terms	**Annex B**	Contains abbreviated terms used in ISO 26000.
Bibliography		Includes references to authoritative international instruments and ISO standards that are referenced in ISO 26000 as source material.

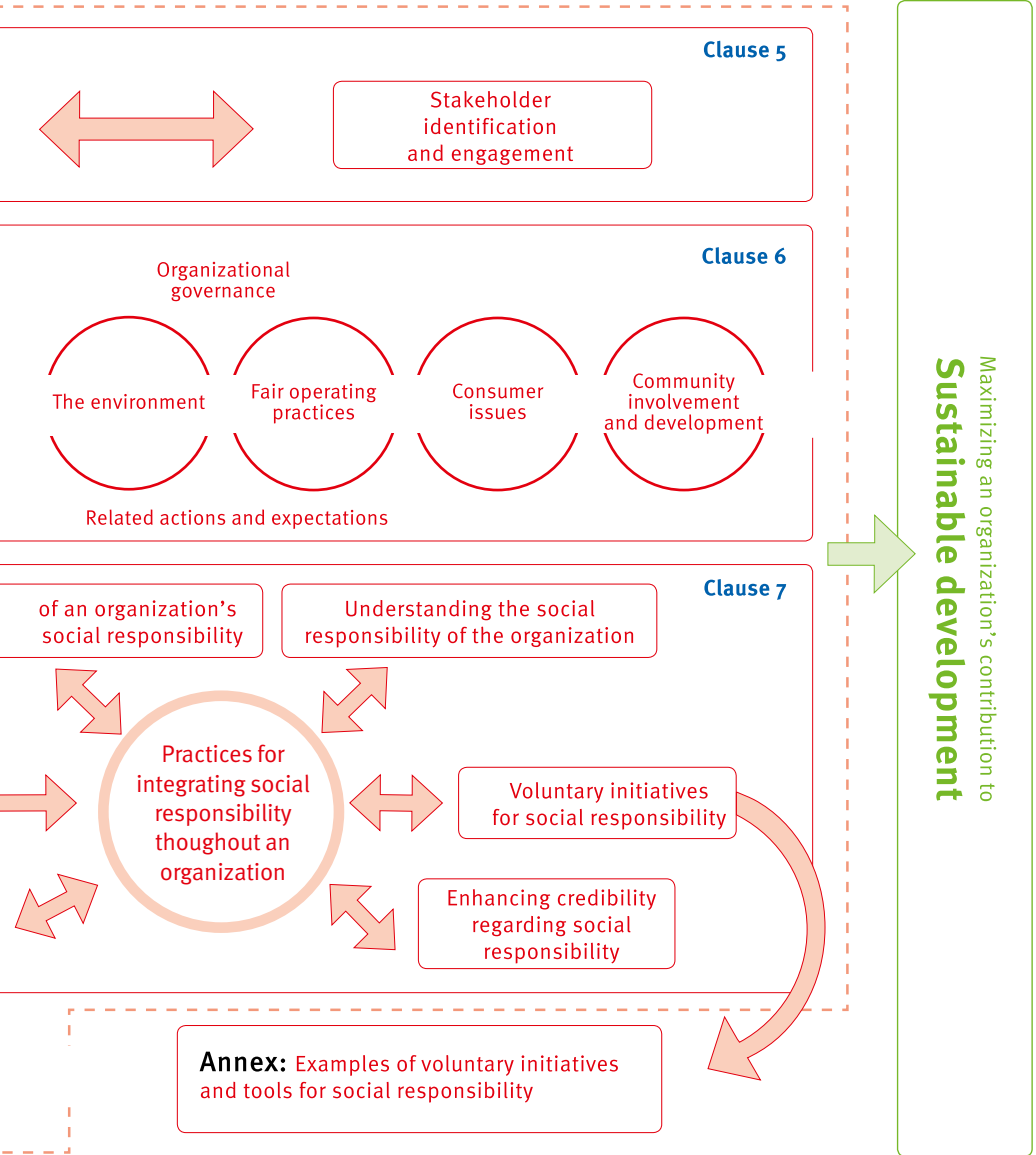## Core subjects and issues of social responsibility addressed in ISO 26000

Core subjects and issues	Addressed in subclause
Core subject : Organizational governance	6.2
Core subject : Human rights	6.3
Issue 1 : Due diligence	6.3.3
Issue 2 : Human rights risk situations	6.3.4
Issue 3 : Avoidance of complicity	6.3.5
Issue 4 : Resolving grievances	6.3.6
Issue 5 : Discrimination and vulnerable groups	6.3.7
Issue 6 : Civil and political rights	6.3.8
Issue 7 : Economic, social and cultural rights	6.3.9
Issue 8 : Fundamental principles and rights at work	6.3.10
Core subject : Labour practices	6.4
Issue 1 : Employment and employment relationships	6.4.3
Issue 2 : Conditions of work and social protection	6.4.4
Issue 3 : Social dialogue	6.4.5
Issue 4 : Health and safety at work	6.4.6
Issue 5 : Human development and training in the workplace	6.4.7
Core subject : The environment	6.5
Issue 1 : Prevention of pollution	6.5.3
Issue 2 : Sustainable resource use	6.5.4
Issue 3 : Climate change mitigation and adaptation	6.5.5
Issue 4 : Protection of the environment, biodiversity and restoration of natural habitats	6.5.6

Core subjects and issues	Addressed in subclause
Core subject: Fair operating practices	6.6
Issue 1: Anti-corruption	6.6.3
Issue 2: Responsible political involvement	6.6.4
Issue 3: Fair competition	6.6.5
Issue 4: Promoting social responsibility in the value chain	6.6.6
Issue 5: Respect for property rights	6.6.7
Core subject: Consumer issues	6.7
Issue 1: Fair marketing, factual and unbiased information and fair contractual practices	6.7.3
Issue 2: Protecting consumers' health and safety	6.7.4
Issue 3: Sustainable consumption	6.7.5
Issue 4: Consumer service, support, and complaint and dispute resolution	6.7.6
Issue 5: Consumer data protection and privacy	6.7.7
Issue 6: Access to essential services	6.7.8
Issue 7: Education and awareness	6.7.9
Core subject: Community involvement and development	6.8
Issue 1: Community involvement	6.8.3
Issue 2: Education and culture	6.8.4
Issue 3: Employment creation and skills development	6.8.5
Issue 4: Technology development and access	6.8.6
Issue 5: Wealth and income creation	6.8.7
Issue 6: Health	6.8.8
Issue 7: Social investment	6.8.9

Schematic overview of ISO 26000

The following graphic provides an overview of ISO 26000 outlining the relationship between the various clauses of the standard.

Clause 1

Scope

Guidance to all types of organization, regardless of their size or location

Clause 2

Terms and definitions

Definition of key terms

Clause 3

Understanding social responsibility

History and characteristics; relationship between social responsibility and sustainable development

Clause 4

Principles of social responsibility

Accountability

Transparency

Ethical behaviour

Respect for stakeholder interests

Respect for the rule of law

Respect for international norms of behaviour

Respect for human rights

Two fundamental practices of social responsibility

Recognizing social responsibility

Social responsibility core subjects

Human rights

Labour practices

Integrating social responsibility throughout an organization

The relationship characteristics to

Communication on social responsibility

Reviewing and improving an organization's actions and practices related to social responsibility

Bibliography: Authoritative sources and additional guidance

Clause 5

Stakeholder
identification
and engagement

Clause 6

Organizational
governance

The environment

Fair operating
practices

Consumer
issues

Community
involvement
and development

Related actions and expectations

Clause 7

of an organization's
social responsibility

Understanding the social
responsibility of the organization

Practices for
integrating social
responsibility
thoughout an
organization

Voluntary initiatives
for social responsibility

Enhancing credibility
regarding social
responsibility

Annex: Examples of voluntary initiatives
and tools for social responsibility

Maximizing an organization's contribution to
Sustainable development

How does an organization go about implementing ISO 26000 ?

After considering the characteristics of social responsibility and its relationship with sustainable development (Clause 3), it is suggested that an organization should review the principles of social responsibility described in Clause 4. In practising social responsibility, organizations should respect and address these principles, along with the principles specific to each core subject (Clause 6).

Before analysing the core subjects and issues of social responsibility, as well as each of the related actions and expectations (Clause 6), an organization should consider two fundamental practices of social responsibility : recognizing its social responsibility within its sphere of influence, and identifying and engaging with its stakeholders (Clause 5).

Once the principles have been understood, and the core subjects and relevant and significant issues of social responsibility have been identified, an organization should seek to integrate these in its business decisions and

An organization should consider two fundamental practices of social responsibility.

activities, using the guidance provided in Clause 7. This involves : making social responsibility integral to its policies, organizational culture, strategies and operations ; building internal competency for social responsibility ; undertaking internal and external communication on social responsibility ; and regularly reviewing these actions and practices related to social responsibility.

Further guidance on the core subjects and integration practices of social responsibility is available from authoritative sources (Bibliography) and from various voluntary initiatives and tools (some examples of which are presented in Annex A).

When approaching and practising social responsibility, the overarching goal for an organization is to maximize its contribution to sustainable development.

Where to obtain ISO 26000 and other resources

- ISO 26000 may be purchased from ISO's national member bodies, which are listed with full contact details on the ISO Website at **www.iso.org/isomembers**. It can also be purchased from the ISO Webstore on ISO's Website at **www.iso.org**.
- ISO's members are contact points for more information on ISO 26000. A number of them may offer training or briefings on the standard.
- More information can be obtained from the ISO Website (**www.iso.org/sr**).

ISO standards help
break down barriers
to international trade,
which facilitates global
exchange and promotes
sustainable growth.

What is ISO ?

ISO, the International Organization for Standardization, develops International Standards in an open, impartial and consensus-based process.

More useful links

- *ISOfocus*, ISO's flagship magazine is published six times a year in English and French
  www.iso.org/isofocus
- ISO videos
  www.youtube.com/PlanetISO
- Follow us on Twitter
  www.twitter.com/isostandards
- Join us on Facebook
  www.facebook.com/isostandards