



# Tips and Tricks for Advisors

*Corporate Social Responsibility  
for Small and Medium-Sized Enterprises*

# Imprint

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This guidebook is based on the 2011 understanding of corporate social responsibility (CSR) developed by the European Commission, in which it is defined as, “the responsibility of enterprises for their impacts on society”. Furthermore it states that “Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of:

- » maximising the creation of shared value for their owners/ shareholders and for their other stakeholders and society at large;
- » identifying, preventing and mitigating their possible adverse impacts.

The complexity of that process will depend on factors such as the size of the enterprise and the nature of its operations. For most small and medium-sized enterprises, especially micro-enterprises, the CSR process is likely to remain informal and intuitive.”  
For the whole text please see [here](#) ▼.

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-  Information
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# Foreword

*There is growing awareness amongst small and medium-sized enterprises (SME) of corporate social responsibility. We know that there is a wealth of experience on this at local level across the European Union.*

*For this reason in June 2012 we brought together about 100 SME advisers who have long and solid experience on advising on social and environmental issues. A detailed documentation of the event is available [here](#) ▼ (01). This guide is the result of the collective intelligence and experience of that group of people. We are very grateful to them for their time and inspiration.*



*Daniel Calleja*



Our aim with this guide is to improve the quality and quantity of CSR advice available to European small and medium-sized enterprises. As the market evolves, and as the expectations of customers, business partners and society change, addressing CSR becomes ever more part of the recipe for a strong and competitive enterprise.

There is no one single formula for CSR in enterprises. Clearly, no one size fits all. Each and every enterprise needs to address the challenges it faces in accordance with its particular culture and circumstances. European Commission policy on CSR respects that diversity, and carefully avoids CSR becoming a source of prescriptive or unnecessary administrative burden for enterprises.

This guide should enable advisers of small and medium-sized enterprises to build on cutting edge practices, and help Europe's enterprises further enhance their reputation as global leaders in the field of corporate social responsibility.

Daniel Calleja

*Director General Enterprise and Industry, European Commission*



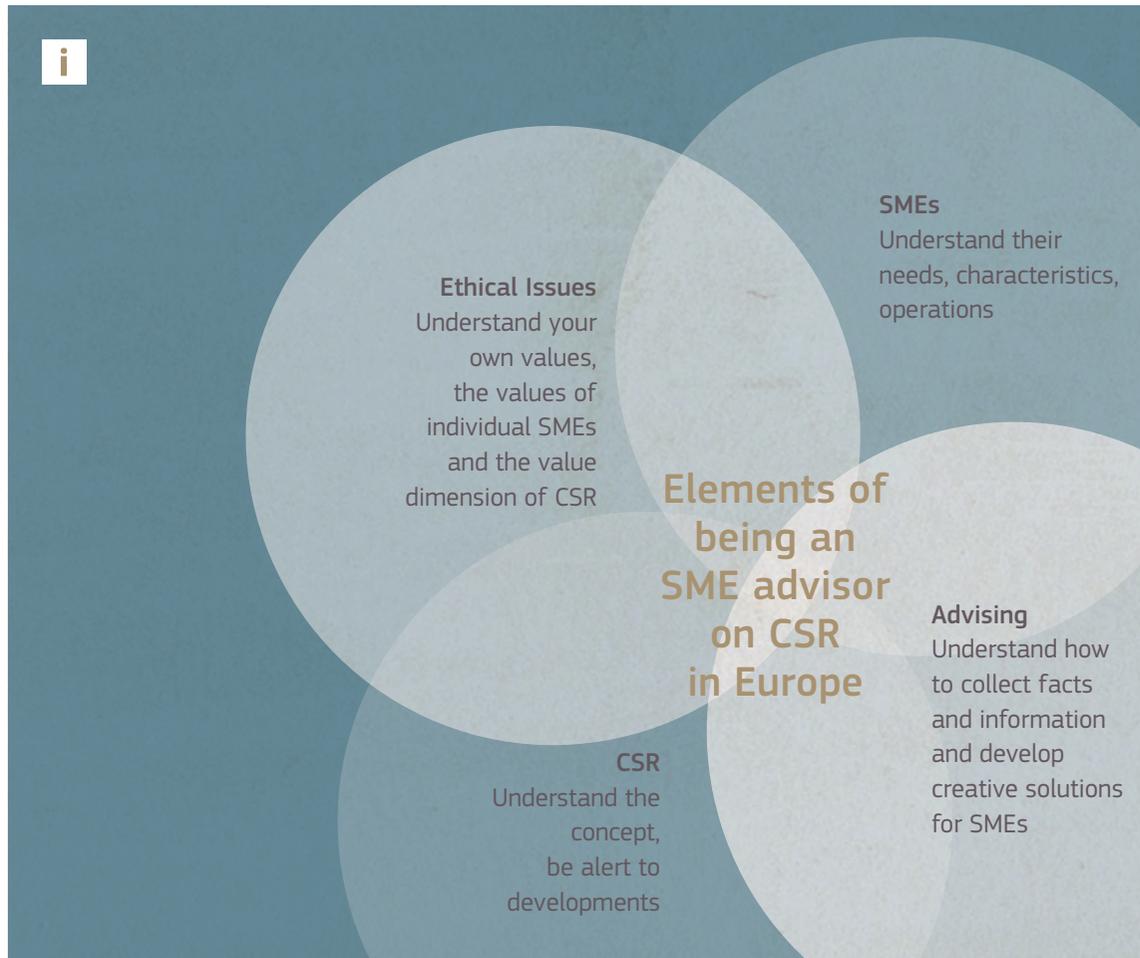
# 1. Toolkit for SME Advisors on CSR

*Each SME is unique, just like each advisor. Developing and delivering good and appropriate CSR advice requires a certain set of skills, some of which we have outlined below. Further information on support to develop these skills is available [here](#) ▼ (02).*



**To get respect,  
be authentic,  
be ethical,  
be yourself;  
stand up for  
your opinion.**

*Practitioner on how to  
be a good SME advisors  
on CSR*



**1. Creativity** ▼ – translate and adjust CSR concepts, methods and language for each individual SME, whether small or medium



*The MENT Initiative* ▼ (only available in German) brings social entrepreneurs together with traditional SMEs to exchange expertise and learn from one another.

**2. Learning** ▼ (03) – recognise CSR as a fluid concept and be alert to new opportunities, such as those created by the rise of human rights issues on the business agenda



*The European Commission has developed a **guide on human rights*** ▼ for SMEs to provide practical advice to SMEs on how to meet the expectations of the UN Guiding Principles on Business and Human Rights

*The SME blog of **The Network for Business Sustainability*** ▼ translates academic studies from around the world into practical resources for businesses

**3. Active listening** – hear and understand the unique challenges, needs and interests of each SME

## 1. Toolkit for SME Advisors on CSR

**4. Building networks** – facilitate and design target-orientated networks or use existing networks, organise a sustainable financing model, facilitate learning opportunities and support cooperation among potential competitors and stakeholders



*The quadrant learning network* ▼ enables approximately 100 managers from Belgian SMEs to meet once a month in small groups to learn about and work with CSR

*The chamber of commerce* ▼ (only available in Germany) in Germany's Rhine-Neckar region has created a monthly CSR breakfast, attended by a regular community

**5. Identifying and communicating benefits** – collect data that conveys the bigger picture, identify opportunities for individual SMEs and carry out a cost-benefit analysis for individual CSR activities, highlight the business side of the equation and make clear how CSR fits into the broader business model



*Ecotoolkit* ▼ – offers a kit of practical tools that are useful for consultants to coach SMEs on how to monitor and reduce their environmental impact and save costs

*A guide to Social Return on Investment* ▼ – lays out the many intangible benefits CSR creates in addition to those captured by traditional financial measurement

**6. Remaining practical** – develop advice that:

- » is tailored to the needs of the client
- » is hands on
- » generates business value as well as positive social and environmental values
- » can be easily integrated into daily activities
- » offers solutions for problems

**7. Adaptability** ▼ (o4) – know how to cope with complex situations and ethical dilemmas, and how to deal with trade-offs between business benefits and social responsibility

### i

*A list of dos and don'ts for SME advisors identified by practitioners*

### Do

- » Laugh, listen and understand
- » Play an active role
- » Move beyond the theory
- » Be convincing, authentic, enthusiastic, and empathetic
- » Be highly practical
- » Be visible and reachable
- » Maintain clear ethics and values
- » Share wisdom
- » Communicate successfully
- » Manage expectations

### Don't:

- » Patronise clients
- » Act as the singular expert on the subject
- » Make things overly complicated
- » Pretend to have solutions you don't have
- » Forget the SME's or stakeholders' particular mission
- » Talk only in theoretical or definitive terms
- » Talk about something you don't understand
- » Ignore the opinion of your clients
- » Use a "one size fits all" approach

## 1. Toolkit for SME Advisors on CSR

### 8. Being an ambassador

- » support initiatives that reward good behaviour (e.g. public procurement, building consumer awareness)
- » communicate benefits of CSR at the local or regional level, for instance by working with public figures to initiate grants or other types of civic involvement to help SMEs engage in social responsibility



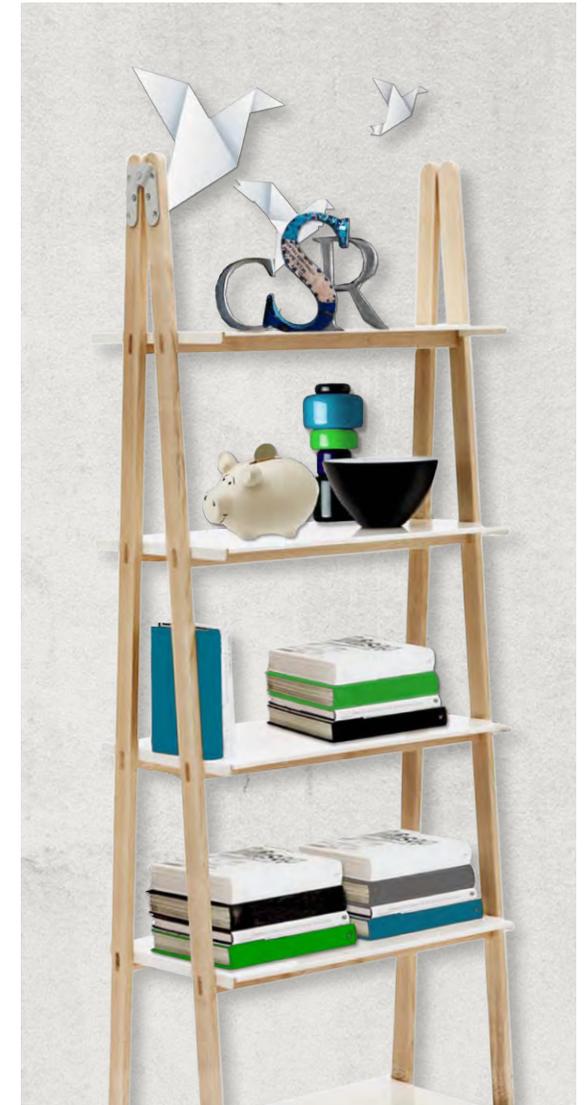
*In 2011 a CSR rally was organised in 10 cities in Macedonia where local CSR SME champions were presented*

*In Tuscany the regional government provides grants and cuts in regional taxes to SMEs that use advice services to implement CSR strategies*



*An SME advisor describes his way of approaching SMEs as follows:*

**CSR is just normal everyday work, nothing exotic, nothing difficult, nothing costly, and nothing sexy. Today's society and stakeholders just require more transparency, more information from the companies, so also you SMEs have to start doing something you may not have done before, start using some new tools, some new performance indicators. This is everyday work in today's and tomorrow's world. This can be managed, this saves you money, this can be a true business case.**



## 1. Toolkit for SME Advisors on CSR

### 9. Generating motivation

- » build upon employees' particular skill sets
  - » be concrete and direct when discussing CSR, for instance by sharing sustainability reports or giving examples through the use of **case studies** ▼ (05)
  - » develop the technique of story-telling – even referencing societal values can be effective
- » offer examples of social entrepreneurs and how they live out their personal values in business
  - » show how CSR can help to tackle current challenges while also creating a future-proof business
  - » demonstrate how engaging in CSR can help to bring about positive change in the world
- » strike a balance between stressing the need to meet social responsibility and highlighting business benefits
  - » be sensitive about the different motivational dimensions of SMEs and adapt each approach accordingly



### *Motivation of SMEs to engage in CSR*

Source:  
Understanding and  
Responding to Social  
Demands on **Corporate  
Responsibility** ▼

Business benefits	Wishing to gain benefits – tangible and/ or intangible
Personal values	Wishing to live out individual values
Institutional factors	Wishing to comply with industry, social, legislative expectations
Stakeholder driven	Wishing to fulfil stakeholder expectations



# 2 CSR Roadmap for SMEs

## 2.1 Developing a CSR roadmap for SMEs ▼ (o6)

CSR strategies can come in as many different forms as there are businesses. Think of the steps outlined below as a springboard for action, ready to be adapted and expanded upon to fit the specific circumstances of a given SME.

1. Raise awareness of ways in which the company is already meeting its social responsibility
2. Identify small actions in areas such as human resources, supply chain, community, or environment that can lead to “quick wins” and foster employee motivation and engagement
3. Align CSR measures with the core objectives and competencies of the enterprise – mainstream it across all areas of business operations, embed it into day-to-day business culture and use the **CSR strategy to increase competitiveness ▼ (o7)**



The project **Responsible MED ▼** is developing a tool that helps SMEs decide on the best strategy from a competitiveness viewpoint.

4. Set more ambitious targets, such as taking a life cycle approach



Deciding on the right approach depends on various factors such as motivation, external impetus, market opportunities, etc. One factor is the current level of implementation of CSR in the enterprise. The graphic shows a **categorisation model ▼** to facilitate identifying the level of implementation of CSR.

### CSR development in the enterprise

CSR doesn't exist	CSR exists, but is hidden within different functions	CSR exists as a stand-alone function	CSR exists as a coordinating function
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Increasing enterprise maturity



Every business is used to running things their own way. As one practitioner pointed out, You have to find that out first and only then you provide the methods or tools. It is important, however, that we do not have a multitude of methods, but that we know how to touch the SME at the heart of the business and from there work out the CSR strategy.

Source (infographic): **Strategic CSR for SMEs: paradox or possibility? ▼**



On local, regional and national levels, a number of organisations offer tailor-made support, tools and guidelines at little to no cost. For example, the Agenda21Barcelona provides guidance, information, best practices and **tools ▼ (o8)** that work well for SMEs.

## 2.2 Implementing a CSR roadmap

- 1. Creating an internal, cross-functional CSR team helps anchor CSR in the long term. Be sure to keep in mind the diversity of the workforce by balancing across gender, age and other possible factors.*
- 2. Most SMEs are already taking some measures to meet their social responsibility, often without consciously having a CSR strategy. The process of **CSR self-assessment tools for SMEs** ▼ (09) raises the internal awareness of an SME's accomplishments and provides valuable input for developing the appropriate approach for broadened CSR engagement.*
- 3. Comparing the level of CSR activity with competitors can be helpful. Examining current and future rules and regulations, sector expectations and developments as well as **international CSR guidelines** ▼ (10) can help put CSR performance into perspective. These strategies also facilitate the identification of distinctive selling points and priority areas.*

“

It is important to identify the priority issues that need to be addressed according to the circumstances of each SME. International guidelines such as the ISO 26000, the Global Reporting Initiative (GRI) or the UN Guiding Principles on Business and Human Rights offer concepts that serve as guidelines to align an SME's understanding of its social responsibility with societal expectations.

“

An important feature of SMEs is their intuitive and informal practice of CSR. Implementing a CSR strategy, however, can help focus on certain procedures and practices, often leading to unforeseen benefits. For example, putting policies, visions and business cases into writing facilitates better communication inside the company and with customers and stakeholders by increasing trust and predictability.

## 2.2 Implementing a CSR roadmap

4. *Building the business case involves formulating and documenting the arguments or rationale behind an enterprise's engagement in CSR. For SMEs it can be useful to create a holistic business case that does not only look at business benefits but takes into account the various motivational dimensions.*

5. *Asking about personal values and the founding story or mission of an SME is a good way to develop a vision of the enterprise that highlights the ideals most important to the owners, managers and employees. In turn, the vision helps to identify priorities and long-term goals.*

6. *Identifying and understanding the **stakeholders** ▼ most important to an SME is valuable, as they can offer important information on priority issues, expectations, future developments, etc., while also serving as a sounding board for already developed CSR approaches.*

“

**Integrating employees ▼ (12) into the process is key for successful integration of CSR. This can be done by consulting with them, building on their knowledge and experience and providing trainings and capacity building workshops.**

“

**Looking at business plans and operations with a **sustainability lense ▼ (11)** brings new perspectives. It helps to build upon existing strengths, remedy weaknesses and open up opportunities that may not have been sufficiently considered in the past.**

## 2.2 Implementing a CSR roadmap

*7. Identify priority areas, set targets and make action plans to align core objectives and competencies and to help manage resources. When laying out goals, focus both on short and long-term targets. Sometimes benefits only become clear over time, so it is always a good idea to offer an anticipated timeline.*



The implementation of a CSR strategy should not be kept separate from normal business procedures but mainstreamed into internal processes. For example, feeding CSR into the ISO 9001 system or the EFQM-Modell ▼ can make it easier for enterprises to become familiar with the best strategies and to set up internal procedures.



**In order to keep up motivation in the long run, set targets that challenge but not overwhelm. Celebrating achievements along the way is also a great strategy for building a cohesive team and keeping engagement levels high.**

## 2.2 Implementing a CSR roadmap

*8. SME advisors can support SMEs in implementing CSR by providing tools such as formats, lists of relevant suppliers or dos and don'ts that answer critical questions.*

“

However, regular review and evaluation of CSR activities helps enterprises stay up to date while creating opportunity for continuous improvement. Self-assessment prevents the repetition of problematic practices, assists in identifying competitive areas and supports SMEs in becoming learning organisations.

*9. Communicating CSR activities can both show SMEs' willingness to be held accountable and help them reap the benefits of engaging in CSR (for more see [chapter 3.3](#) ▼).*

*10. Measuring and assessing progress includes setting up a planning and control system. **SME accountants** ▼ have an intimate knowledge about their clients and often serve as an in-house advisor. They can bring in their expertise on designing registration and information systems and developing the structure and operation of a planning and control cycle.*

“

Strategic thinking does not have to mean an added burden – methodologies can be adapted to given circumstances. For example, **A Guide for CSR for One-Person Enterprises** ▼ shows how they can be adapted to meet the needs of micro enterprises.



# 3. Focus Areas

## 3.1 Global sustainable value chains ▼ (13)

*In today's world, social and environmental issues are becoming more important in global and local value chains. As a consequence, more and more European SMEs face expectations from their buyers to show that they respect social and environmental issues on the one hand and on the other hand to ensure that social and environmental standards are being met within their own supply chain.*

*At the same time, it is increasingly important for European SMEs to engage in international activities in order to become more competitive and increase their innovation levels.*

### Tips and tricks of the trade ▼ (14)

1. As suppliers, SMEs are faced with the choice of being proactive or simply implementing the minimum requirements to comply with buyer demand. Taking the initiative to increase CSR activity can help businesses meet the requirements of multiple buyers, thereby avoiding additional compliance costs for each new buyer.
2. By engaging in open and constructive dialogue with suppliers, SMEs can ensure that risks in areas such as labour or environmental standards are clearly and cooperatively addressed.

3. In creating a sustainable value chain, collaboration between actors can be extremely helpful. The ISO 26000 encourages large companies to support small and medium-sized organisations in meeting socially responsible objectives.



*The project **SUSBIZ Kenya** ▼ joins Danish and Kenyan SMEs. Kenyan businesses are supported in implementing sustainable business practices and Danish enterprises benefit from improved global value chain management.*

4. SMEs need to be able to communicate their CSR engagement to buyers in order to create competitive advantage.



*The **Transparencia** ▼ project in Spain (only available in Catalan), supported by both the Catalan government and the GRI, joins multinational enterprises to help SMEs (usually their suppliers) along the way from developing a CSR strategy to publishing their first CSR report.*

5. Sustainable supply chain management offers ideas on how to resolve reliability issues, increase resource efficiency along the supply chain, develop sustainable products and process innovations.



*The **CSR Compass** ▼ is a free online tool that can help companies implement responsible supply chain management.*

*The **Ethical Trading Initiative** ▼ in Norway developed a practitioner's guide on how to integrate CSR issues into supply chains and offer information on tools and resources.*



**Current trends:** water & waste, carbon foot printing, human rights, labour standards, stricter compliance further down the supply chain, transparency & traceability, CSR management systems

### 3.2 New business models ▼ (15)

*Trends such as globalisation, technological changes, intensified competition, recurring crises, fluctuating customer needs and the increasing awareness of the limits of natural resources put great pressure on businesses to extend their scope, accelerate their rate of innovation and search for sustainable business models. As a result innovative power is becoming one of the strongest deciding factors in the commercial success or failure of a business.*

*Traditionally, innovations are discussed in the form of new products, services or processes. The concept of business model innovation explores a new area – the core of how a business creates, delivers, and captures value.*

*Engaging in business model innovation is an opportunity for SMEs, as their small size offers advantages in quickly adapting their structures and processes. A **five year study ▼ (16)** (only available in German) has shown that SMEs that dynamically adapted their business model to external stimuli were more successful than those who did not. Furthermore, business model innovations offer the opportunity to bridge the gap between when technological innovations are made and when they become affordable for a wider group of enterprises. For example, since solar technology is not yet viable for all businesses, specialised companies can install solar cells on clients' roofs and sell them the electricity being generated.*

#### Tips and tricks of the trade ▼ (17)

1. The Business Model Canvas is a tool that helps enterprises to clarify and communicate how they create value. It helps to illustrate potential trade-offs and to outline a company's value proposition. This tool facilitates finding ways of changing and creating something new in a given business.

2. Innovation can be scary for businesses, especially when it leads to uncertainty. Trust is therefore essential and can be developed by being transparent and inclusive, for instance by integrating employees into the innovation process.



***Play it Forward ▼** is a business game that offers the opportunity to develop a sustainable business*

***The Ideas Compass ▼** is a web-based tool to inspire SMEs to innovate and evolve*

3. Just like in any remodelling process, making adjustments to a business model requires planning and research. Inspiration can be gathered by looking at other business models or through abstract sustainability concepts, keeping in mind how such perspectives would change an enterprise's current model. Examples of sustainability concepts are:

- » Services instead of products – satisfying needs with services rather than physical goods. This includes thinking about how to minimise the “idling time” that occurs when products are not in use, for example through a practice like car sharing.
- » Closed-loop approach – also called cradle-to-cradle. This entails taking back products at the end of their lifespan and using them to create either an upgraded or downgraded version. For example, offering a service to take back house removal boxes once customers have finished with them.
- » Inclusive business and bottom of the pyramid – developing products and services that meet the needs of low-income groups.



*The project **Sustainable Production through Innovation in SMEs ▼** offers SMEs in the Baltic region access to technical and managerial innovation to make them more competitive and environmental friendly.*

### 3.3 Communication, transparency and interaction ▼ (18) ◀ back

*Businesses today are required to have extensive knowledge about their own operations and sustainability impact. Stakeholders expect transparency and wish to engage in a two-way dialogue with businesses, including SMEs. While this pressure creates new responsibilities, it also opens up opportunities.*

#### Tips and tricks of the trade ▼ (19)

1. Making multiple usages of communication channels can save both time and money, for instance by integrating CSR information into informal channels like client visits or through use of a single, integrated CSR report as the sole source of external communication. For example,

a bakery in Spain simply publishes their daily CSR activities on a blackboard, making it clear to customers how they benefit.

2. SMEs often lack in-house communication expertise, so employees must fill the gap. Social media such as Twitter or corporate blogs allow quick and easy communication with opportunities for broad involvement.

3. Stakeholder analysis helps to develop a communication strategy that matches the interaction needs of each individual enterprise.

4. Helping SMEs with clear and credible external communication helps to alleviate concerns about bragging or so-called “greenwashing”.

5. Explaining benefits and describing the reasons behind increased demand for information sharing reduces an SME’s hesitation towards external communication.



*SMEs engaging in reporting processes using the Global Reporting Initiative guidelines have noted the following benefits:*

#### Examples of potential benefits for SMEs

- » gaining new perspectives on their business
- » creating more structured management
- » formulating feasible goals for the future
- » integrating existing personal ethics and values into day-to-day business decisions
- » learning the sustainability language
- » telling their own story
- » experiencing pride in their CSR performance

*Informing stakeholders about CSR activities can help SMEs:*

- » win bids for global supply chains
- » retain and attract top talent
- » improve access to capital by offering financial institutions and banks evidence of managerial excellence in the SME and information on risk and opportunity management

*Engaging with stakeholders in two-way communication can help:*

- » avoid conflicts when decisions are made concerning stakeholders
- » build trust with various stakeholders
- » engage in open innovation processes that improve the rate and quality of innovation

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# Annex

## ◀ back (01) Foreword

Better CSR advice to SMEs

<http://www.sme-advisors-on-csr.eu/home/dok/43564.php>

Detailed documentation “Networking for better CSR advice to SMEs”

[http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/sme/index\\_en.htm](http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/sme/index_en.htm)

Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0681:FIN:EN:PDF>

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## Toolkit for SME Advisors on CSR

### ◀ back (02) *Capacity-building opportunities*

Corporate Sustainability Information and Training in Europe

[http://www.prepare-net.com/sites/default/files/01\\_public\\_final\\_situation\\_report\\_csi.pdf](http://www.prepare-net.com/sites/default/files/01_public_final_situation_report_csi.pdf)

REAP (Responsible Entrepreneur Achievement Program)

<http://www.unido.org/index.php?id=o42159>

ECQA Certified Social Responsibility Manager (in development)

<http://www.ecqa.org/index.php?id=227>

Sustainability and social responsibility through learning in SME

<http://www.socialsme.org/>

## Toolkit for SME Advisors on CSR

### *Creativity*

Creative Trainer

<http://www.creative-trainer.eu/index.php?id=7&L=1>

◀ back

### **(03)** *Learning*

The MENT Initiative (only available in German)

<http://www.initiative-ment.de/>

Network for Business Sustainability

<http://nbs.net/>

My business and human rights. A guide to human rights for small and medium-sized enterprises

<http://ec.europa.eu/enterprise/business-and-human-rights>

### *Building networks*

*The quadrant learning networks*

[http://www.belgianchambers.be/en/sustainable-entrepreneurship/quadrant--csr-platform\\_324.aspx](http://www.belgianchambers.be/en/sustainable-entrepreneurship/quadrant--csr-platform_324.aspx)

*The Chamber of Commerce network in Germany's Rhine-Neckar monthly CSR breakfast*

<http://www.facebook.com/CSRRheinNeckar>

### *Identifying and communicating benefits*

*Ecotoolkit*

<http://ecotoolkit.eu/>

*A guide to Social Return on Investment*

<http://www.neweconomics.org/publications/guide-social-return-investment>

## Toolkit for SME Advisors on CSR

### ◀ back (04) *Adaptability*

Ethical dilemma: CSR in a market situation

[http://www.csr-training.eu/fileadmin/downloads/EN/EN\\_5/EN\\_5\\_10.pdf](http://www.csr-training.eu/fileadmin/downloads/EN/EN_5/EN_5_10.pdf)

Systematic Review: Decision-making

<http://nbs.net/topic/strategy/decision-making/>

### ◀ back (05) *Generating motivation – sources for case studies on SMEs doing CSR*

For an overview of different sources (currently only in German)

<http://www.upj.de/Beispiele.41.0.html>

Boussole CSR Platform

<http://www.boussolecsr.eu/en/index>

FutureSME

<http://www.futuresme.eu/case-studies>

InnoTrain CSR

<http://www.csr-training.eu/en/csr-training/best-practice-examples/>

Responsible entrepreneurship: a collection of good practice cases among small and medium-sized enterprises across Europe

[www.ec.europa.eu/enterprise/policies/sustainable-business/files/responsible\\_entrepreneurship/doc/resp\\_entrep\\_en.pdf](http://www.ec.europa.eu/enterprise/policies/sustainable-business/files/responsible_entrepreneurship/doc/resp_entrep_en.pdf)

CSR Solutions OLD

<http://www.csreurope.org/pages/en/solutions.html>

Understanding and Responding to Societal Demands on Corporate Responsibility

[http://www.insead.edu/v1/ibis/response\\_project/documents/Response\\_FinalReport.pdf](http://www.insead.edu/v1/ibis/response_project/documents/Response_FinalReport.pdf)

## CRS roadmap for SME

### ◀ back **(o6)** *Developing a CSR roadmap for SMEs*

Various handbooks on SMEs and CSR

<http://csr.schnittsteller.de/index.php?id=4>

Xertatu

[http://www.xertatu.net/in\\_plantilla.asp?idMenu=26&idSubMenu=86&idSeccion=252](http://www.xertatu.net/in_plantilla.asp?idMenu=26&idSubMenu=86&idSeccion=252)

A guide for CSR for One-Person Enterprises

<http://www.respect.at/epe>

Better Business Journey

[http://www.bitc.org.uk/resources/publications/better\\_business.html](http://www.bitc.org.uk/resources/publications/better_business.html)

The ABCs of CSR for small and medium enterprises

<http://brass.cf.ac.uk/abc/how-to-do-it/>

Socially Responsible Small and Medium Enterprises (SMEs): Guide on Integrating Social Responsibility Into Core Business

<http://www.undp.ro/libraries/projects/CSR/Socially%20Responsible%20Small%20and%20Medium%20Enterprises%20%28SMEs%29%20-%20Guide%20on%20Integrating%20Social%20Responsibility%20Into%20Core%20Business.pdf>

Corporate Social Responsibility: An Implementation Guide for Canadian Business

<http://www.ic.gc.ca/eic/site/csr-rse.nsf/eng/rs00126.html>

Handbook for Implementers of ISO 26000

<http://www.ecologia.org/isosr/ISO26000Handbook.pdf>

Corporate Social Responsibility – CSR for SME accountants

[http://www.nba.nl/Documents/Publicaties-downloads/2012/NBA-brochure-DuurzaamOndernemen\\_ENG.pdf](http://www.nba.nl/Documents/Publicaties-downloads/2012/NBA-brochure-DuurzaamOndernemen_ENG.pdf)

Environmental Aspects of Sustainability: SMEs and the Role of the Accountant

<http://www.accaglobal.com/content/dam/acca/global/PDF-technical/small-business/rr-128-001.pdf>

CSR – Negotiator's Guide

[http://www.prospect.org.uk/dl/17025\\_2114340132.pdf/as/2008-00190-Negotiator%27s-guide-Corporate-Social-Responsibility-Version-14-10-2008.pdf?ts=7561&prs=f96e4fdffe282169bc64fc72f2720f08.pdf](http://www.prospect.org.uk/dl/17025_2114340132.pdf/as/2008-00190-Negotiator%27s-guide-Corporate-Social-Responsibility-Version-14-10-2008.pdf?ts=7561&prs=f96e4fdffe282169bc64fc72f2720f08.pdf)

## CRS roadmap for SME

### ◀ back **(o7)** *Competitiveness*

Responsible MED

<http://responsible-med.eu/>

Strategic CSR for SMEs: paradox or possibility?

[http://ubr.universia.net/pdfs\\_web/UBR30010-07.pdf](http://ubr.universia.net/pdfs_web/UBR30010-07.pdf)

### ◀ back **(o8)** *Tools for SMEs to integrate CSR*

FutureSME project

<http://www.futuresme.eu>

InnoTrain CSR

<http://www.csr-training.eu/en/home/>

CSR/SMEs – Promoting Social Responsibility in Small and Medium Sized Enterprises

[http://www.frareg.com/CSR/en/home\\_en.htm](http://www.frareg.com/CSR/en/home_en.htm)

Project Sigma

<http://www.projectsigma.co.uk/Toolkit/default.asp>

CSR Europe Toolbox

<http://www.csreurope.org/pages/en/toolbox.html>

European Foundation for Quality Management

<http://www.efqm.org/en/>

### *Stakeholders*

The AA 1000 Stakeholder Engagement Standard

<http://www.accountability.org/standards/aa1000ses/index.html>

## CRS roadmap for SME

### ◀ back **(09)** *CSR self-assessment tools for SMEs*

CSR Self-assessment Handbook for Companies

<http://www.undp.org.pl/eng/News/CSR-Self-assessment-Handbook-for-Companies>

Better Business Healthcheck

<http://www.sbc4sme.com/downloads/healthcheck/healthcheck.pdf>

Sustainability Index

<http://www.ilqtspejasindekss.lv/page.php?id=16>

ISO 26000, an estimation

<http://www.26k-estimation.com/>

### ◀ back **(10)** *International CSR guidelines viewed from an SME perspective*

<i>International guidelines</i>	<i>From the SME perspective</i>
<p>ISO 26000  <a href="http://www.iso.org/iso/home/standards/management-standards/iso26000.htm">http://www.iso.org/iso/home/standards/management-standards/iso26000.htm</a></p>	<p>NORMAPME User Guide for European SMEs on ISO 26000  <a href="http://www.normapme.eu/en/page/45/corporate-social-responsibility">http://www.normapme.eu/en/page/45/corporate-social-responsibility</a>            Gesellschaftliche Verantwortung von Unternehmen – eine Orientierung für Kernthemen und Handlungsfelder der DIN ISO 26000 (Corporate Social Responsibility – an introduction to core concepts and issues addressed in the ISO 26000, only available in German)  <a href="http://www.bmu.de/wirtschaft_und_umwelt/unternehmensverantwortung_csr/csr/doc/43896.php">http://www.bmu.de/wirtschaft_und_umwelt/unternehmensverantwortung_csr/csr/doc/43896.php</a></p>
<p>The ILO Declaration on Fundamental Principles and Rights at Work  <a href="http://www.ilo.org/declaration/lang--en/index.htm">http://www.ilo.org/declaration/lang--en/index.htm</a>            The Tripartite Declaration of Principles Concerning Multinational Enterprises &amp; Social Policy  <a href="http://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm">http://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm</a></p>	<p>The ILO runs a helpdesk  <a href="http://www.ilo.org/empent/areas/business-helpdesk/lang--en/index.htm">http://www.ilo.org/empent/areas/business-helpdesk/lang--en/index.htm</a>            that provides easy access to information, and assistance regarding areas covered by international labour standards that are directly relevant for businesses</p>
<p>Global Reporting Initiative Guidelines  <a href="https://www.globalreporting.org">https://www.globalreporting.org</a></p>	<p>The Global Reporting Initiative  <a href="https://www.globalreporting.org/reporting/reporting-support/support/Pages/default.aspx">https://www.globalreporting.org/reporting/reporting-support/support/Pages/default.aspx</a>            offers information on resources and initiatives developed to support SMEs</p>

## CRS roadmap for SME

### ◀ back (10) *International CSR guidelines viewed from an SME perspective*

<i>International guidelines</i>	<i>From the SME perspective</i>
Global Compact <a href="http://www.unglobalcompact.org">www.unglobalcompact.org</a>	Global Compact Small and Medium-Sized-Enterprises on their way towards Global Responsibility <a href="https://www.globalcompact.de/publikationen/global-compact-small-and-medium-sized-enterprises-their-way-towards-global">https://www.globalcompact.de/publikationen/global-compact-small-and-medium-sized-enterprises-their-way-towards-global</a> The UN Global Compact Operational Guide for Medium-Scale Enterprises <a href="http://www.unglobalcompact.org/docs/news_events/8.1/Operational_guide_ME.pdf">http://www.unglobalcompact.org/docs/news_events/8.1/Operational_guide_ME.pdf</a>
The United Nations Guiding Principles on Business and Human Rights <a href="http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf">http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf</a>	My business and human rights. A guide to human rights for small and medium-sized enterprises <a href="http://ec.europa.eu/enterprise/business-and-human-rights">http://ec.europa.eu/enterprise/business-and-human-rights</a>
OECD Guidelines on Multinational Enterprises <a href="http://www.oecd.org/daf/internationalinvestment/guidelinesformultinationalenterprises/">http://www.oecd.org/daf/internationalinvestment/guidelinesformultinationalenterprises/</a>	Currently no guidance for SMEs is available, however the guidelines apply to international active SMEs
Business Principles for Countering Bribery <a href="http://www.transparency.org/whatwedo/tools/business_principles_for_countering_bribery">http://www.transparency.org/whatwedo/tools/business_principles_for_countering_bribery</a>	Small and medium enterprise edition! <a href="http://www.cgu.gov.br/conferenciabrocde/arquivos/English-Business-Principles-for-Countering-Bribery-SME-Edition.pdf">http://www.cgu.gov.br/conferenciabrocde/arquivos/English-Business-Principles-for-Countering-Bribery-SME-Edition.pdf</a>

### *Sustainability lense and strategy*

### ◀ back (11) Hart, Stuart 2005: Capitalism at the Crossroads: The Unlimited Business Opportunities in Solving the World's Most Difficult Problems. Upper Saddle River, N.J.: Wharton School

Creating a Culture of Sustainability – Stuart Hart  
<http://www.youtube.com/watch?v=DEHCJKeNnA8>

### ◀ back (12) *Employee integration*

Human Resources for Sustainability  
[http://www.ic.gc.ca/eic/site/csr-rse.nsf/eng/h\\_rs00552.html](http://www.ic.gc.ca/eic/site/csr-rse.nsf/eng/h_rs00552.html)

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◀ back **(12)** *Employee integration*

Empowering employees to reduce carbon emissions

<http://www.carbontrust.com/resources/tools/empower>

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◀ back **(13)** **Global sustainable value chains**

*Background*

The level of internationalisation among European SMEs

[http://ec.europa.eu/enterprise/policies/sme/market-access/files/internationalisation\\_of\\_european\\_smes\\_final\\_en.pdf](http://ec.europa.eu/enterprise/policies/sme/market-access/files/internationalisation_of_european_smes_final_en.pdf)

Small, Smart and Sustainable: Experiences of SME Reporting in Global Supply Chains

<https://www.globalreporting.org/resourcelibrary/Small-Smart-Sustainable.pdf>

Making Private Standards Work for You

<http://www.unido.org/index.php?id=1001204>

◀ back **(14)** *Tips and tricks*

Transparencia (only available in Spanish)

<http://www.transparencia.cat/>

SUSBIZ Kenya

<http://susbizkenya.org/>

The Business Transparency Program

<https://www.globalreporting.org/reporting/reporting-support/support/Pages/default.aspx>

The Sustainable Supply Chains website

<http://supply-chain.unglobalcompact.org/site/about/>

The Business Social Compliance Initiative BSCI

<http://www.bsci-intl.org/>

CSR Compass

<http://csrcompass.com/>

Sedex

<http://www.sedexglobal.com/>

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◀ back **(14) *Tips and tricks***

The Ethical Trading Initiative

<http://etiskhandel.no/Guide/index.html>

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◀ back **(15) *New business models***

*Background*

Sustainable Business Models: Time for Innovation

[http://www.bsr.org/reports/BSR\\_Insight\\_Sustainable\\_Business\\_Models\\_11\\_03\\_09.pdf](http://www.bsr.org/reports/BSR_Insight_Sustainable_Business_Models_11_03_09.pdf)

Promoting Innovative Business Models with Environmental Benefits

[http://ec.europa.eu/environment/enveco/innovation\\_technology/pdf/nbm\\_report.pdf](http://ec.europa.eu/environment/enveco/innovation_technology/pdf/nbm_report.pdf)

Business Models for Sustainability

<http://de.slideshare.net/gavindjharper/business-models-for-sustainability-5187089>

◀ back **(16) Achtenhagen, Leona; Brunnige, Olof 2011: Dynamische Geschäftsmodellanpassung zur Sicherung der unternehmerischen Nachhaltigkeit.**  
In: Meyer, Jörn-Axel (Hrsg.): Nachhaltigkeit in kleinen und mittleren Unternehmen. Köln-Lohmar: Josef Eul Verlag.

◀ back **(17) *Tips and tricks***

The Business Model Canvas

<http://www.businessmodelgeneration.com/canvas>

The Business Model Canvas explained on YouTube

<http://www.youtube.com/watch?v=QoAOzMTLP5s&sns=em>

Play it Forward

<http://businessmodeldesign.be/play-it-forward/>

The Ideas Compass

<http://ideascompass.dk/en>

Sustainable Production through Innovation in SMEs

[http://www.spin-project.eu/index.php?node\\_id=Home;1&lang\\_id=1](http://www.spin-project.eu/index.php?node_id=Home;1&lang_id=1)

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## New business models

### ◀ back (17) *Tips and tricks*

Sustainable Solutions Tour

<http://www.sustainablesolutionstour.com/>

Springwise.com – Your essential for Entrepreneurial ideas

<http://www.springwise.com/>

Business Case for Sustainable Consumption

<http://www.encourage-sustainable-lifestyles.net/booklets.html>

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### ◀ back (18) **Communication, transparency and interaction**

#### *Background*

The Transparent Economy

<https://www.globalreporting.org/reporting/reporting-support/publications/learning-publications/Pages/default.aspx>

Understanding and Preventing Greenwash: A Business Guide

[http://www.bsr.org/reports/Understanding\\_Preventing\\_Greenwash.pdf](http://www.bsr.org/reports/Understanding_Preventing_Greenwash.pdf)

### ◀ back (19) *Tips and tricks*

SIGMA Sustainability Marketing Guide

<http://www.projectsigma.co.uk/Toolkit/SIGMASustainabilityMarketing.pdf>

A guide to communicating about CSR

[www.ec.europa.eu/enterprise/policies/sustainable-business/files/csr-sme/communication\\_guide\\_en.pdf](http://www.ec.europa.eu/enterprise/policies/sustainable-business/files/csr-sme/communication_guide_en.pdf)

Social Media Toolkit – guide to how small and medium businesses can make the most of social media

<http://de.slideshare.net/DellSMB/dell-smb-socialmediatoolkit>

Small Business – Big Engagement trends and best practices in using Social Media to tell the Small business CSR story

[http://issuu.com/georgetowncsic/docs/csic\\_csr?goback=%2Egde\\_4049731\\_member\\_118346009](http://issuu.com/georgetowncsic/docs/csic_csr?goback=%2Egde_4049731_member_118346009)

Corporate sustainable reporting

<http://www.reportingcsr.org/smes-p-167.html>



**Tips and Tricks for Advisors**

*Corporate Social Responsibility  
for Small and Medium-Sized Enterprises*