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## ISO 26000 among Other ISO Standards

**Abstract:** The aim of this paper is to discuss whether and to what extent the provisions of the standard ISO 26000 may provide guidance to organisations in the implementation of corporate social responsibility. It also presents the basic differences between ISO 26000 and other standards SA8000, GRI, AA1000, ISO 14001, ISO 9000.

The paper presents the various CSR standards. The article is based on written sources, regulations and literature of subject.

Awareness of corporate social responsibility through its recently intensified promotion has reached such a level that it is no longer a problem whether to implement the concept of corporate social responsibility, but how to do it. Because of the high profile of ISO within the business community, the decision by ISO to develop an SR standard represents a significant opportunity to “mainstream” the concept of social responsibility to a wide section of businesses and other organizations that have not heretofore been reached through the specialized SR rule instruments of other entities. The fact that experts from Account Ability (developers of AA 1000), Global Reporting Initiative (GRI), the UN Global Compact (UNGC), Social Accountability International (SA 8000), the Organisation for Economic Cooperation and Development (OECD, responsible for the OECD Multinational Enterprise Guidelines), the International Labor Organization (ILO, responsible for the ILO Tripartite Declaration) and other international SR rule proponents participated in the ISO 26000 working group can be seen as recognition by these other SR rule developers of the bridging (and hence “mainstreaming”) potential of ISO 26000.

However, ISO 26000 is the new rule, the problem itself is not. The Article shows similarities and differences between standards and discuss whether certification is crucial to improve the organizational performance to comply with the requirements of various standards.

**Key words:** ISO, corporate social responsibility, quality management, SA 8000, GRI, AA1000

## Introduction

Actions taken by organizations in the field of social responsibility are usually not fully structured. Individual actions that are taken, however, are not components of a fully formed, coherent long-term strategy. Difficulties in developing a coherent strategy are often a tough barrier to cross, especially for small organizations, those with no experience or good understanding of the role that corporate social responsibility can play in developing relations with stakeholders. The increasing importance of high quality and the expectations of stakeholders demand a better systematizing of CSR practices.

The aim of this paper is to discuss whether and to what extent the provisions of the standard ISO 26000 may provide guidance to organizations in the implementation of corporate social responsibility. Other standards would be presented to show the background of the environment in which the ISO 26000 standard covers the needs of social responsibility more widely. The specific objective is to assess whether we can distinguish a specific type or size of organisations for which ISO 26000 turns out to be of special assistance.

The scope of this research is limited to the most prominent voluntary standards in quality.

In developing this text, case studies from several countries as well as literature studies were used. In order to explain the issue the author relied on the introduction to the issues of quality as well as the detailed provisions of ISO 26000.

## The genesis of requirements and quality standards

In recent decades a greater weight has been placed on quality management, or Total Quality Management (TQM), which means giving quality a strategic treatment in a company. Nowadays, however, with the increase of the share of services in GDP, quality management systems are used in basically any organization or institution. We are witnessing a breakthrough, in which the concept of quality control has been extended beyond strict production and its effects; it has also included other products, processes, operations and systems [Hamrol, Mantura 2002].

Similarly to TQM, CSR has evolved from a theory implemented in a few companies to a concept that is virtually inextricably bound with business. While TQM requires the joint work of all sub-systems of an organization, CSR values are passed in full and bring an organization benefits when a long-term strategy of coherent actions is adapted.

## Organisations and social responsibility

Corporate social responsibility is derived from the theory of business and society by Wartick and Cochran in which they criticize the neoclassical tradition of growth-based economy where profit maximization within legal limits is the sole responsibility. This tradition is opposed by multidimensional efforts for society, which result in increased competitive advantage [Wartick, Cochran 1985].

Growing public expectations towards social responsibility, associated with historical changes, led to increased public awareness about potential actions of organizations for the benefit of their internal and external stakeholders and the environment. It is still the essence of the problem, however, how to implement social responsibility objectives in such a way that both social expectations and intentions as well as capabilities of an organization are fulfilled.

The idea of social responsibility has its roots in a number of historical breakthroughs, and it is linked to the progressing development of civilization. Awareness of both societies and management boards of companies, through the recently intensified promotion of the idea of corporate social responsibility, has reached such a level that it is no longer a problem whether to implement the concept of corporate social responsibility, but how to do it [Zerk 2006].

The term “corporate social responsibility” is determined by the meaning of the three words: society, responsibility and business. It means the relationship between a company (or more broadly – an organization) and the community. It describes the scope of responsibility expected on both sides of the relationship. “Community” should be understood as broadly as possible to include all stakeholders of organizations, and can even be extended to include the natural environment [Geryk 2016].

Four consistent areas of responsibility blend here: shareholders who must be certain of an acceptable return on invested capital, employees who must be provided with decent working conditions, be supported in their development as well as incorporated in their organizations and provided with social care, customers who need to be offered products and services of specified quality and at the right price, and finally – society whose sense of respect, safety, environmental protection and social aspirations should not be violated by the interests of companies [Żemigala 2007].

The implementation of the CSR concept may in fact lead to the achievement of specific and measurable benefits in the form of [Mandl, Dorr 2007]:

- a rise in the level of employee motivation,
- increased brand awareness,
- an increase in trust in the organization, its products and services,
- a higher level of acceptance of the environment caused by the orientation of organizations towards social issues.

## Variety of quality management standards

The first standards related to quality management, sustainable development and social responsibility began to emerge in the 1990s. Their content has evolved along with the development of ideas and specific expectations of stakeholders. The following standards are among the most important adopted systems which preceded ISO 26000.

SA8000 is one of the first standards promoting social norms in favor of decent work in all sectors of industry. It is based on the UN Declaration of Human Rights, conventions of the ILO, UN and national laws. This standard is auditable and was created to find a common language for measuring social productivity. What is needed is commitment of the entire management system in order to establish and implement procedures that comply with the standard and are constantly verified.

The Global Reporting Initiative (GRI) promotes reporting social activities, and publishes guidelines on how it should be done. A unified reporting system is also useful in comparing the performance of regions, industry sectors, industries and companies. The GRI Guidelines were developed in consultation with stakeholders representing many parties.

Account Ability's AA1000 series regulates issues related to management, business models and organizational strategies in terms of raising their accountability, responsibility and sustainability. AA1000 Standards have been developed for green low-carbon economies and to support integrated reporting.

The series includes:

- The AA1000 Account Ability Principles Standard (AA1000APS) that provides a framework for an organization to identify, prioritize and respond to its sustainability challenges;
- The AA1000 Assurance Standard (AA1000AS) that provides a methodology for assurance practitioners to evaluate the nature and extent to which an organisation adheres to the Account Ability Principles;
- The AA1000 Stakeholder Engagement Standard (AA1000SES) that provides a framework to help organizations ensure stakeholder engagement processes are purpose driven, robust and deliver results [[/www.accountability.org/standards](http://www.accountability.org/standards)].

ISO 14001: 2004 specifies requirements for an environmental management. This only applies to those environmental aspects which an organization identifies as possible to control and to those which can be influenced.

Accession to ISO 14001: 2004 is made independently by:

- declaration,
- confirmation of the fulfilment of assumptions by a stakeholder,
- the system is certified externally.

ISO 9001: 2008 specifies requirements for a quality management system. It is used when an organization wants to prove that its product meets the requirements of customers. The purpose of this system is to increase customer satisfaction through continuous processes and products supervision and increasing their quality to customer satisfaction.

A comparison of ISO 9000 and ISO 26000 offered several highlighted areas in which ISO 26000 moves ISO 9000 toward CSR Excellence. The most significant is the shift from customer basis toward wider stakeholder base. This per se does not represent anything new in the field of management. What is significant, though, is a description of what this actually means –developed for the first time through a multi-stakeholder dialogue at the international level.

ISO 9000 sets the basics of process based and systems thinking in terms of defining the elements of a quality management system and defining eight quality management principles. The ISO 9000 family is often seen as a starting point in a journey toward business excellence (Ho & Fung 1994) and CSR Excellence. This often means that ISO 9000 (or quality management systems in general) are understood as a building block that gives a platform to integrate other systems or requirements and/or to expand toward wider business developments [Castka, Balzarova].

The research from ISO 9000 certified organizations suggests that ISO 9000 is utilized primarily to address quality improvements, customer satisfaction and improvement in corporate image [Castka, Balzarova 2006; Corbett, Luca 2002]. However, these studies also show that ISO 9000 is not very much used in areas that are important for CSR excellence; namely, relations with communities correlations with authorities and environmental improvements. In other words, ISO certified companies mostly use ISO 9000 to drive their operations and to create management systems supporting their operations.

## Aspects of the ISO 26000 standard

The ISO 26000 standard, as an example of global regulatory mechanism in CSR, has been developed through a multi-stakeholder process and is non-certifiable standard [Tuczek, Castka, Wakolbinger 2018].

In its assumptions, the ISO 26000 standard was to serve as a guide leading from social responsibility to ethical practices of organizations. Most importantly, it does not have the nature of a technical standard. Among many regulations laid down by the International Standard Organization in Geneva only this particular one offers advice on its implementation, recommendations, and it also suggests some possible solutions. Due to the multitude of organizations, cultural backgrounds and national contexts in which

they exist, this standard may find a wide application. Its most important characteristic is the absence of the need or obligation to certify it by an external entity. It is more like a set of instructions showing how to increase an organization’s commitment to actions perceived as socially responsible.

It has to be mentioned, however, that the pressure on certification is very high. It is such a popular and profitable business that a certification institution based in Hong Kong issued the ISO 26000 certificate exactly the moment when only a working version of this norm was published. Another institution, from Switzerland, issued a certification a few months before the date of publication of the official text of the norm [Gürtler 2012].

ISO 26000 was adopted in 2010 as a set of international guidelines covering all activities of organizations in the field of social responsibility. It was created as a result of five years of arrangements and discussions in more than 90 countries around the world. Relationships of stakeholders with national authorities, NGOs, business communities, trade unions as well as supranational organisations were negotiated [Ward 2012].

The ISO 26000 standard consists of seven main, interrelated elements, illustrating the relationship of organizations with their environments. These elements are presented in Table 1.

**Table 1. An outline of ISO 26000**

Clause title	Clause number	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 proves 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 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 organisations. The clause includes guidance for small and medium-sized organisations 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 organisation’s recognition of its social responsibility, and its identification of, and engagement with, its stakeholders. It provides guidance on the relationship between an organisation, its stakeholders and society, on recognising the core subjects and issues of social responsibility, and on an organisation’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 organisation	Clause 7	Provides guidance on putting social responsibility into practice in an organisation. This includes: understanding the social responsibility of an organisation, integrating social responsibility throughout an organisation, communication related to social responsibility, improving the credibility of an organisation regarding social responsibility, reviewing progress and improving performance and evaluating voluntary initiatives for social responsibility.
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Source: ISO [2014].

The standard ISO 26000 can act as a reference point for assessing the degree of the involvement of an organisation in building the expected relationships with its environment. An evaluation of such activities in the mining and metallurgical sector in Poland may serve as a good example. It was also stressed that pro-social activities may provide an important competitive advantage by strengthening the relationships with stakeholders, improving the reputation and a growth of confidence, which, in terms of investor relations, brings measurable benefits [Bluszcz, Kijewska 2015].

The comparison of standards is presented in table 2.

## Discussion

ISO 26000 and its usefulness, is, in some cases, questionable. The research report on comparing reports showed that organizations can selectively report successful CSR initiatives or underreport those controversial ones [Sethi, Roverpor, Demir 2017]. Another critical views underline the cost and time-consumption of the implementation process for smaller companies, and missing the environmental context for different sectors of the economy [Hemphill 2013].

It is also worth mentioning that ISO 26000 is the most controversial ISO's set of standards [Wood 2012]. It is supposed to be difficult for corporations as it is "too broad" and "too generic" [Perera 2008].

The focus of ISO 26000 is not only to operationalize social responsibility, but to reconceptualize "social responsibility". Therefore, it is less organizational-centric than, for example ISO 14001, focused on management systems in organizations. The standard itself may successfully contribute in the diffusion of knowledge and raising awareness about CSR, but higher level of an organizational-centric scope should be recognized [Castka, Balzarova 2008].

Table 2. Comparison of all the standards

Standard Frist / Last version	SA8000	GRI	AA1000	ISO 26000	ISO 14001	ISO 9000
	<p>1999 last version: 2014</p> <p>One standard. Three clauses: Introduction (about the purpose, scope and way to implement); Normative Elements and Their Interpretation (laws that address the same issue); Definitions; Social Accountability Requirements (Criteria).</p>	<p>1997 last version: 2013</p> <p>G4 Guidelines: The purpose of the GRI Sustainability reporting guidelines; How to use the guidelines; Criteria to be applied by an organization to prepare its sustainability report "in accordance" with the guidelines; Reporting principles; Standard disclosures; Quick links; Definition of key terms.</p>	<p>1999 last version: 2008</p> <p>Three Standards: 1. AA1000 Account Ability Principles Standard (AA1000ASP) (theory); 2. AA1000 Stakeholder Engagement Standard (AA1000SES) (framework for Assessing, Designing, Implementing and Communicating stakeholders engagement); 3. AA1000 Assurance Standard (AA1000AS) (evaluating the adherence of an organisation).</p> <p>The purpose of this standard is to establish the benchmark for good quality engagement of stakeholders.</p>	<p>2010</p> <p>One norm: Scope; Terms and definitions; Understanding social responsibility; Principles of social responsibility; Recognizing social responsibility and engaging stakeholders; Guidance on social responsibility core subjects; Guidance on integrating social responsibility throughout an organization; Examples of voluntary initiatives and tools of social responsibility (Annex A); Abbreviated terms (Annex B).</p>	<p>1996 Last version: 2015</p> <p>Part of ISO 14000 family</p>	<p>1987 Last version: 2015</p> <p>Part of ISO 9000 family</p>
<b>Construction</b>						
<b>Purpose</b>	<p>The standard is to provide an auditable, voluntary standard to empower and protect all personnel within an organisation's control and influence who provide products or services for that organisation.</p>	<p>G4 therefore offers a globally relevant framework to support a standardized approach to reporting, encouraging the degree of transparency and consistency that is required to make information useful and credible to markets and society.</p>			<p>ISO 14001 is an internationally agreed standard that sets out the requirements for an environmental management system. It helps organizations improve their environmental performance through more efficient use of resources and reduction of waste, gaining a competitive advantage and the trust of stakeholders.</p>	<p>The standards provide guidance and tools for companies and organizations who want to ensure that their products and services consistently meet customer's requirements, and that quality is consistently improved.</p>

<p><b>Definition of Corporate Social Responsibility</b></p>			<p>Accountability is acknowledging, assuming responsibility for and being transparent about the impacts of your policies, decisions, actions, products and associated performance. The basic premise is that an accountable organisation will take action to:</p> <ul style="list-style-type: none"> <li>- establish a strategy based on a comprehensive and balanced understanding of and response to material issues and stakeholder issues and concerns;</li> <li>- establish goals and standards against which the strategy and associated performance can be managed and judged, and disclose credible information about strategy, goals, standards,</li> <li>- performance to those who base their actions and decisions on this information.</li> </ul>	<p>The responsibility of an organization for the impact of its decisions and activities on society and the environment, through transparent and ethical behaviour which:</p> <ul style="list-style-type: none"> <li>• contributes to sustainable development, including health, and well-being of society;</li> <li>• takes into account the expectations of stakeholders (individuals or groups that are interested in decisions or activities of the organization);</li> <li>• complies with the applicable law and is consistent with international norms of behaviour;</li> <li>• is implemented throughout an organization and practised in its actions within its sphere of influence.</li> </ul>		
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<p><b>Category</b></p>	<p>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.</p>	<p>Economic; Environmental; Social (labour practices, human rights, society, product responsibility).</p>	<p>Stakeholders</p>	<p>Organizational governance; Human rights; Labour practices; The environment; Fair operating practices; Consumer issues; Community involvement and development.</p>	<p>Environmental policy; Environmental aspects; Environmental legal and other requirements; Objectives and targets, their programs; Resources, roles, responsibilities and authorities; Competence, training and awareness; Communication; Documentation; Document control; Operational control; Emergency preparedness and response; Monitoring and measuring; Evaluation of compliance; Non-conformance, corrective and preventative action, Records; Internal ISO 14001 audits; Management review.</p>	<p>Customer focus; Leadership; Involvement of people; Process approach; System Approach to management; Continual improvement; Factual approach to decision making; Mutually beneficial supplier relationships.</p>
<p><b>Stakeholders</b></p>	<p>It is not the main issue. The organisation shall participate in stakeholder engagement in order to attain sustainable compliance with the SA8000 Standard.</p>	<p>The organization should identify its stakeholders and explain how it has responded to their reasonable expectations and interests.</p>	<p>The purpose of this standard is to establish the benchmark for good quality engagement of stakeholders.</p>	<p>Stakeholders identification and engagement as one of the two fundamental practices of social responsibility.</p>	<p>2015: The addition of a stakeholder-focused communication strategy.  Currently in clause 4.2 require that you determine the interested parties relevant to the specific management system and their relevant requirements. All revised standards follow a common structure and definition of stakeholders was added: interested party (preferred term), stakeholder (admitted term), person or organization that can be affected by, or perceive itself to be affected by a decision or activity.</p>	<p>Currently in clause 4.2 require that you determine the interested parties relevant to the specific management system and their relevant requirements. All revised standards follow a common structure, definition of stakeholders was added: interested party (preferred term), stakeholder (admitted term), person or organization that can be affected by, or perceive itself to be affected by a decision or activity.</p>

<p><b>Reporting</b></p>	<p>Not required</p>	<p>The GRI Sustainability Reporting Guidelines offer Reporting Principles, Standard Disclosures and an Implementation Manual for the preparation of sustainability reports by organizations.</p>	<p>Describes rules of reporting</p>	<p>The ISO 26000 guidance says that social responsibility reports should "present the organization's operational performance... in the context of sustainable development".</p>	<p>About communication: The organization shall determine the internal and external communications relevant to the XXX management system, including: on what it will communicate; when to communicate; with whom to communicate; how to communicate. ISO 14063-environmental Management-Environmental Communication-Guidelines and Examples</p>	<p>4.2 Document your system to say how it should work. 4.2.1 Write documents including a quality policy, objectives, manual, procedures and records; decide what procedures you need for your system; must include those listed below.</p>
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Source: author's elaboration.

## Conclusions

ISO 26000 is designed to be compatible with existing ISO standards including ISO 9001 and ISO 14001 (although ISO 26000 is not itself a management system standard capable of certification). Thus, TNCs and other organizations that are currently using ISO 9001 and ISO 14001 standards may be well-positioned to apply ISO 26000, since the approach of ISO 26000 is aligned with ISO 9001 and ISO 14001. In short, ISO 26000, as a follow-on ISO standard to the ISO 9000 and ISO 14000 series, has a pre-existing platform at a conceptual/intellectual level, and at the level of marketplace recognition and acceptance (legitimacy and authority) by organizations around the world. The incorporation in ISO 26000 of the basic “plan-do-check-act” approach found in the ISO 9000 and ISO 14000 series of standards is an example of how ISO has transposed in a bottom up fashion key concepts from private standards of narrow application (quality management and environmental management) to apply to the broad SR subject matter that is the focus of ISO 26000.

In terms of the profile of ISO and its standards in the business community, it is instructive to compare usage of its standards to those of other SR instruments that emanate from entities outside of ISO. There are about 5300 business participants in the UN Global Compact (UN Global Compact), 2300 facilities have been reported to be certified to the SA 8000 standard [SAI], and around 1400 corporate responsibility reports issued in 2009 are reported to have followed the GRI reporting guidelines [Sullivan 2011]. It is possible that it is not a coincidence that AA 1000, OHSAS 18001, SA 8000 and IASE 3000-standards on specific topics related to SR that have emanated from outside ISO—have all adopted “1000” type nomenclature for their standards: the expression “imitation is the most sincere form of flattery” would appear to apply in this respect (and the actions of non-ISO entities to so name their standards can be considered an example of isomorphic institutional behaviour) [DiMaggio, Powell 1983].

Because of the high profile of ISO and its ISO 9000 and ISO 14000 series within the business community, the decision by ISO to develop an SR standard represents a significant opportunity to “mainstream” (or diffuse) the concept of social responsibility (and hence to institutionalize it) to a wide section of businesses and other organizations that have not heretofore been reached through the specialized SR rule instruments of other entities. The fact that experts from Account Ability (developers of AA 1000), Global Reporting Initiative (GRI), the UN Global Compact (UNGC), Social Accountability International (SA 8000), the Organisation for Economic Cooperation and Development (OECD, responsible for the OECD Multinational Enterprise Guidelines), the International Labour Organization (ILO, responsible for the ILO Tripartite Declaration) and other international SR rule proponents participated in the ISO 26000 working group can be seen as recognition by these other SR rule developers of the bridging (and hence “mainstreaming”) potential of ISO 26000.

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