

CSR LRN Newsletter

April 2015

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Dear members, dear colleagues,

Before the spring semester passes by, there are many interesting events to attend or take note of. You can find a selection of those in Calls for papers and events on page 4. Moreover, some highly relevant publications just came out or are about to come out. Read the abstracts on page 2.

We hope you find this information helpful.

Keep sending us any relevant information for the next issue.

Many thanks to everybody who has contributed to this newsletter.

Katerina & Daniel

Please, circulate this newsletter among your colleagues.

Contact us with your suggestions, comments and membership application at katpe@law.au.dk

Board members:

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New publications

Company Law and Sustainability – Legal Barriers and Opportunities

Editors: Beate Sjøfjell Benjamin J. Richardson

Cambridge University Press, April 2015

Abstract:

This investigation of the barriers to and opportunities for promoting environmental sustainability in company law provides an in-depth comparative analysis of company law regimes across the world. The social norm of shareholder primacy is the greatest barrier preventing progress, and it also helps explain why voluntary action by companies and investors is insufficient. By deconstructing the myth that shareholder primacy has a legal basis and challenging the economic postulates on which mainstream corporate governance debate is based, *Company Law and Sustainability* reveals a surprisingly large unexplored potential within current company law regimes for companies to reorient themselves towards sustainability. It also suggests possible methods of reforming the existing legal infrastructure for companies and provides an important contribution to the broader debate on how to achieve sustainability.

- Unprecedented comparative analysis of company law will appeal to those interested in the legal infrastructure of business and how that relates to the impact of business on society
- Questions the legal-economic postulates on which our current economic regimes are based by challenging conventional wisdom about the significance of shareholders
- Critiques the existing (largely voluntary) movements for corporate social responsibility and socially responsible investment, and highlights their inadequacies in leveraging significant change in business behavior

Negotiating State and Non-State Law: The Challenge of Global and Local Legal Pluralism

Editor: Michael A. Helfand

Cambridge University Press, forthcoming June 2015

Abstract:

Trends in legal philosophy, international law, transnational law, law and religion, and political science all point toward the increasing role played by non-state law in both public and private ordering. Numerous organizations, institutions, associations, and groups have emerged alongside the nation-state, each purporting to provide their members with rules and norms to govern their conduct and organize their affairs. The nation-state increasingly finds itself sandwiched, so to speak, between two broad and contrasting categories of non-state law. The first category – law above the state – captures a wide range of legal systems that function across the territorial borders of nation-states. The second category – law below the state – includes various forms of local customary, religious, and indigenous law. Indeed, as these forms of non-state law persist and proliferate alongside the nation-state, the relationship between state and non-state law becomes more complex, multifaceted, and tense. This volume addresses this relationship between the nation-state and these various forms of non-state law, considering whether and to what extent state and non-state law can coexist and how each form of law seeks to influence as well as transform the other.

- Examines the relationship between state and non-state law, the extent to which they conflict, and to what extent can they work together

- Presents an in-depth exploration about the dynamics between the state and international/transnational law
- Shows how the dynamic between state and non-state law works between the state and religious/indigenous law

Financial performance of socially responsible investing (SRI): what have we learned? A meta-analysis

by Christophe Revelli & Jean Viviani

Business Ethics: A European Review, Volume 24, Issue 2, 2015

Abstract:

With a meta-analysis of 85 studies and 190 experiments, the authors test the relationship between socially responsible investing (SRI) and financial performance to determine whether including corporate social responsibility and ethical concerns in portfolio management is more profitable than conventional investment policies. The study also analyses the influence of researcher methodologies with respect to several dimensions of SRI (markets, financial performance measures, investment horizons, SRI thematic approaches, family investments and journal impact) on the effects identified. The results indicate that the consideration of corporate social responsibility in stock market portfolios is neither a weakness nor a strength compared with conventional investments; the heterogeneous results in prior studies largely reflect the SRI dimensions under study (e.g. thematic approach, investment horizon and data comparison method).

Comparing the Evolution of CSR Reporting to that of Financial Reporting

by Daniel Tschopp & Ronald J. Huefner

Journal of Business Ethics, Volume 127, Issue 3, 2015

Abstract:

This paper compares between the evolution of financial reporting and corporate social responsibility (CSR) reporting. Our comparison follows a framework of seven factors for exploring comparative accounting history put forth by Carnegie and Napier (Account Audit Account J 15(5):689--718, 2002): Period, Places, People, Practices, Propagation, Products, and Profession. Using this framework allows for a comparison of similarities and differences as to how both types of reporting have evolved. Some of the defining moments in the evolution of financial reporting have yet to take place in the development of CSR reporting such as an event that legitimizes a CSR reporting standard or gives CSR reporting global recognition. The evolutionary process may not follow the same path as financial reporting did due to the varying stakeholders involved. However, there are enough similarities that still make the evolution of financial reporting a useful comparative tool to analyze the potential growth and development of CSR reporting. Financial reporting has evolved into a comparable and reliable market-based resource over the last 100 years. Relative to this timeline CSR reporting is still in its infancy. CSR reporting has come a long way since early reports were first issued, but there remain many deficiencies in comparability, consistency, reliability, and relevance. The results of this comparison provide some insight on the possible future development of CSR reporting. Our goal is that this paper contributes to an understanding of CSR reporting's past and provides insights into CSR reporting's present and future.

Corporate Social Responsibility and Sustainability in Scandinavia: An Overview

by Robert Strand, R. Edward Freeman & Kai Hockerts

Journal of Business Ethics, Volume 127, Issue 1, 2015

Abstract:

Scandinavia is routinely cited as a global leader in corporate social responsibility (CSR) and sustainability. In this article, we explore the foundation for this claim while also exploring potential contributing factors. We consider the deep-seated traditions of stakeholder engagement across Scandinavia including the claim that the recent concept of "creating shared value" has Scandinavian origins, institutional and cultural factors that encourage strong CSR and sustainability performances, and the recent phenomenon of movement from implicit to explicit CSR in a Scandinavian context and what this may entail. In sum, we depict the state of the art in CSR and sustainability in Scandinavia. We intend for this to serve as a basis to help establish a globally recognized research paradigm dedicated to considering CSR and sustainability in a Scandinavian context.

Events and calls for papers

EBEN Research Conference 2015

Philosophical Foundations of Business Ethics - Business Ethics and Philosophy of Management

1 - 3 October 2015, Copenhagen Business School

<http://www.tilmeld.dk/EBEN2015/call-for-papers.html>

Paper submission deadline EXTENDED: May 15, 2015

OVERVIEW:

Despite the general interest in corporate social responsibility and business ethics, the contemporary discussion rarely touches upon the normative core and philosophical foundations of business. Even though the actions and activities of business may be discussed from a moral perspective, not least in the media, the judgments and opinions relating to business and management often lack deeper moral reflection and consistency.

Partly for this reason, business ethicists are constantly challenged to provide such moral and philosophical foundations, and also to communicate them in an understandable manner. Such a challenge is also of scientific kind. Positions and opinions in the academic field need to be substantiated by thorough moral and theoretical reflection to underpin normative approaches. Far too often, business ethicists may agree on matters which they approach from different and sometimes irreconcilable philosophical standpoints, resulting in superficial agreement but deeper-lying disagreement. In other cases, it may be of high relevance to identify philosophical standpoints that may, despite conflicting fundamentals, arrive at conclusions acceptable to everyone.

The EBEN Research Conference 2015 will focus on the theoretical foundations of business ethics, and in particular on the philosophy of management. This implies identifying and discussing conflicts as well as agreement with regard to the philosophical and other foundations of business and management.

A number of general questions relate to the theme of the conference, for example: What is the relation between business ethics and philosophy of management? What is the role of philosophy in management and leadership? And how does this relate to ethics and corporate social responsibility? Do cultural differences in approaches to business ethics and corporate social responsibility also involve philosophical disagreement? Moreover, what is the role of normativity in business ethics and how do we define normative approaches to business ethics? What does the last decade's specialization in normative approaches to business ethics mean for management and leadership strategies? Could well-founded disagreement be a way to cope with such a modern challenge or

should modern discourses head for rational agreement along a route of procedure and rules? We invite papers that deal with issues of philosophy of management and business ethics from different perspectives. **We propose the following research themes and major research tracks at the conference:**

- Philosophy of Management
- Leadership Philosophy
- Research Ethics and Business Ethics
- Theories of Business Ethics
- Normativity and Philosophy of CSR
- Business, Law and Human Rights
- Cultural Conditioning of Business Ethics and Corporate Social Responsibility

Participants may of course also present their own topics for tracks. Track proposals will be evaluated by qualified peer-reviews and by the organizers.

A **Doctoral Colloquium** will precede the conference on 30. September. It will focus on the topic Research Ethics in Business Sciences. The Doctoral Colloquium will include lectures and presentation on the topic of research ethics and be an opportunity for doctoral students to reflect on and discuss their own practical and theoretical approaches to ethics in research.

2nd International Conference on CSR, Sustainability, Ethics & Governance

Building New Bridges between Business and Society

July 29 - 31, 2015, Nanjing, P.R. China

WWW.GCG-CSR.ORG

OVERVIEW:

Introduction

Businesses play an important role in the society, impacting the communities, regions as well as the individuals and environment. However, in the present day businesses must find new ways to address the social, economic, and environmental effects of doing business, while balancing the conflicting demands on their attention, time, and resources. This in fact demands the alignment of corporate social responsibility (CSR) with business strategy to create a truly sustainable business.

The Conference has been designed to understand and deal with the unprecedented impacts of CSR on the working population, society and environment and therefore to elaborate the various frameworks for it with a view to develop evolutionary CSR practices. This is the 2nd CSR conference in series, with the first successful conference in The University of Surrey in 2014, and will be an excellent platform to discuss the global themes of corporate social responsibility, sustainability, ethics and governance in all their various dimensions.

Objectives

The 2nd CSR conference will present the current CSR models and practices, as well as the next generation of issues that business leaders and society will face. This conference aims to provide a common platform to the corporate, government agencies, NGOs, academics and the other groups to share their expectations, aspirations and responsibilities. Conference also has the objective to bring together representatives from various parts of the globe to share their experiences, challenges and opportunities.

Presentations, workshops and debates will highlight the need of the day and how these issues are being addressed around the world nowadays. The conference will certainly lead to the new frameworks, concepts, tools and techniques to integrate social responsibility throughout the business operations to achieve the highest levels of sustainable success.

Themes

The conference will bring together the **Business Leaders, Government Policy Makers, Non-Government Organizations, Researchers, Students** to discuss a broad array of topics related to corporate social responsibility, sustainability, ethics & governance across the various parts of the world. We are specially inviting the PhD candidates from social sciences, law, business sciences and economics and others to engage in a dialogue on solutions for global challenges of Building New Bridges between Business and Society. The conference welcomes paper submissions from all disciplines on topics including but not limited to:

- Supply Chain Sustainability
- Human Rights and Business Sustainability
- The Role of Governments in Business
- Workplace Safety
- Woman Rights and Workplace Environment
- Self-Regulations, Codes of Conduct & Voluntary Compliance
- Challenges of Social Inclusion: Gender, Inequalities, and Human Rights
- Child Labor, Forced Labor and Labor Trafficking
- The Role of NGOs and other Elements of Civil Society
- Reconciling the Interests of Management and Workers
- Global Governance and Corporate Liability
- CSR Issues relating to Multinational Enterprises
- Sustainable Agriculture and Food Systems
- The Future of CSR and Responsible Investment
- Health for all Triple Bottom Line: The Importance and Opportunities
- Sustainability Reporting Standards
- Stakeholders and Shareholders
- CSR Modeling and Evaluation
- CSR Accounting, Auditing, and Reporting
- CSR in the Crisis
- CSR Networks and Co-operations
- Ethics
- Governance

CSR beyond voluntariness. CSR Trends III
15-16 June 2015, University of Lodz, Poland
<http://www.csrtrends.eu>

OVERVIEW:

The development of CSR concept has gone through several transformations but from the very beginning it was based on the assumption that business has moral obligations to society. In the light of the theory propounded by Kant we used to treated morality as a voluntary domain though extremely important when functioning of the society as a whole is concerned. We still think that CSR should be considered as voluntary.

Nowadays the main approach suggests that actions undertaken by businesses are important contribution to sustainable development. To achieve goals of the sustainable development policy societies apply different tools. There is a temptation to accelerate business efforts by making some elements of their CSR programs mandatory. This happens for example with sustainability reporting in some countries and with corporate charity in India.

Though during the CSR Trends conferences we usually discuss the broad spectrum of CSR topics this year's conference main theme will be the debate about voluntary vs. mandatory solutions.

We can sometimes hear the basic question: should Corporate Social Responsibility be voluntary or mandatory?

Are we really asking if corporate responsibility programs should or not be mandatory? Or if only some of their elements should be treated this way? It seems that we discuss very often the first question and vote for voluntary CSR but in fact we address the second question dilemma and often we say 'yes' for some mandatory solutions that have proofed their efficiency (e.g. social reporting). What are the benefits and drawbacks of both voluntary and mandatory models? What conditions should be fulfilled to make sure that mandatory regulations will lead to expected results? How the process of regulation making should look like to ensure its effectiveness? What about punishment for non-compliance? What kind of control measures will be necessary and how pricey they will be? Can voluntary self-regulation be more effective and less expensive and the same time? What conditions are necessary to achieve this? Will mandatory approach cause that companies will perform only reactive actions? Does voluntary approach always mean that businesses are always proactive?

The added value of the conference lies in that it will highlight the viewpoints of different sectors. Scientists and practitioners representing business, NGOs and public administration are kindly invited to participate in the conference. We would like to create an opportunity to share research results, exchange experiences from business practice and put it all together, leading to a small step in further CSR development.

If you are interested in attending the conference, we therefore kindly invite you to submit paper proposal addressing the following areas:

- Voluntary versus mandatory solutions

- The role of ESG reporting including issue of mandatory reporting

- Sustainability and materiality of CSR strategies

- Sustainable business models and shared value creation

- Human rights and business

- Sustainable supply chains

- Social innovations and social entrepreneurship

- Good and bad practices from different sectors

- Methodology of CSR and how to measure CSR?

- Intersectoral cooperation

- Sustainability of larger systems and the role of business (e.g. sustainable cities)

- Responsible management education (including a role of PRME)

**Fifth Organizational Governance Conference and Fourteenth International Conference
on Social Responsibility**

9-12 September 2015, Ramada Hotel, Tekirdag/Turkey

<http://ogc.klu.edu.tr/dil/en>

Deadlines:

1st Deadline: 8 April 2015 - for early birds and abstracts

2nd Deadline: 30 June 2015 - for all papers

3rd Deadline: 30 July 2015 - for last-minute papers (will be evaluated depending on space)

OVERVIEW:

Samples from the themes which will be considered and discussed are:

Corporate Social Responsibility vs. Public Relations
 Corporate Social Responsibility vs. Advertising
 Sustainable Corporate Social Responsibility
 Sustainable Organizational Governance
 CSR and Employee Engagement
 CSR, Corporate Governance and Integrated Reporting
 Organizational Governance and Firm CSR/Sustainability Values
 CSR/Sustainability Regulation and Organizational Governance
 Organizational Governance and CSR/Sustainability Reporting Quality
 Organizational Governance Mechanisms and CSR/Sustainability
 Organizational Governance and Business Ethics
 Organizational Governance in a Sustainable Market
 Organizational Governance and Sustainable Risk Management
 Organizational Governance and Sustainable Supply Chain
 Organizational Governance and Firms Sustainability
 Organizational Governance and Corporate Social Responsibility
 Organizational Governance and Stakeholders
 Theoretical perspectives on Organizational Governance
 Governance as a Macroeconomic issue
 Regulatory Failures and Organizational Governance
 Social Responsibility and Community issues
 Organizational Governance in the Public Sector/ NGO sector
 Audit and Organizational Governance
 Auditor Responsibility and CSR
 Models of Organizational Governance.
 More information in the [call for papers](#).

Annual International Conference on Law and Policy

13-15 July 2015, University of Cambridge, UK

<http://aiclp.flelearning.co.uk/aiclp/call-for-papers>

Deadlines: 15 June 2015 (300 - 500 words abstracts)

OVERVIEW:

Conference Objective

The overall objective of Annual International Conference on Law and Policy (AICLP) is to provide platform and stimulate discussion on various issues affecting law, rules and regulations, and policy, especially relating to human rights, organised crime, environment, labour law, intellectual property, investment agreements, and international trade.

Who Should attend?

AICLP provides an opportunity for academics, practitioners, consultants, scholars, researchers and policy makers with different backgrounds and experience to present their papers in the conference and exchange and share

their experiences, new ideas, research results, as well as discuss the practical challenges encountered and the solutions adopted.

Conference committee highly encourage doctorate (PhD) and postgraduate students to present their research proposal or literature review or findings or issues in this conference with a very special registration fees. Case studies, abstracts of research in progress, as well as full research papers will be considered for the conference program for presentation purposes

Listeners and Delegations from the same area of interest can also attend these conferences.

Read more in the [call for papers](#).

Law Beyond Boundaries
Second International Conference on Interdisciplinary Legal Studies 2015 (ICILS 2015)
9-10 June 2015, Toronto, Canada
<http://www.legalconference.org/index.php?id=1>

OVERVIEW:

The Interdisciplinary Legal studies are committed to promotion of interdisciplinary research, teaching, and public outreach designed to shed light on the nature and operation of law and legal institutions, as well as the impact of law on society and culture in our changing world. As a result, the interdisciplinary nature of legal studies is created across various disciplines beyond it's boundaries and limits.

Interdisciplinary Legal Studies (ILS) engage in the meanings, values, practices, and institutions of law and legality. It examines how law is shaped by political, economic, and cultural forces analyzing the important questions of social policy within the framework of jurisprudence and theories of justice.

This conference will stimulate a critical understanding of the theoretical framework, historical dynamics, and cultural aspects of law. Therefore, participants are encouraged to deal with historical, contemporary and future problems related to law and justice.

We invite submissions from disciplines intersecting with law including cultural studies, psychology, criminology, sociology, anthropology, geography, political science, history, gender studies, and philosophy etc..

ICILS 2015 covers the following thematic areas:

- Individual liberty, privacy, and autonomy
- Political and social equality
- Distribution of resources and opportunities within society
- Governance and citizens rights
- Democratic participation and representation
- Law and Justice
- Diplomacy and International Relations
- Globalization and information technology.

Upcoming Events

- June 9-10 **Law Beyond Boundaries, Second International Conference on Interdisciplinary Legal Studies 2015 (ICILS 2015)**
Toronto, Canada (info above)
- June 15-16 **CSR beyond voluntariness. CSR Trends III**
University of Lodz, Poland (info above)
- July 13-15 **Annual International Conference on Law and Policy**
Cambridge, UK (info above)
- July 29-31 **Building New Bridges between Business and Society, 2nd International Conference on CSR, Sustainability, Ethics & Governance**
Nanjing, China (info above)
- September 9-12 **Fifth Organizational Governance Conference and Fourteenth International Conference on Social Responsibility**
Tekirdağ, Turkey (info above)
- October 1-2 **Science for the Environment 2015 “Environmental Monitoring and Assessment: Challenges and opportunities”**
Aarhus, Denmark (info in the last newsletter)
- October 1-3 **EBEN Research Conference 2015, Philosophical Foundations of Business Ethics - Business Ethics and Philosophy of Management**
Copenhagen, Denmark (info above)

Upcoming Deadlines

- May 13 **Science for the Environment 2015 “Environmental Monitoring and Assessment: Challenges and opportunities”**
Abstracts
- May 15 **EBEN Research Conference 2015, Philosophical Foundations of Business Ethics - Business Ethics and Philosophy of Management**
Papers
- June 15 **Annual International Conference on Law and Policy**
Abstracts
- June 30 **Fifth Organizational Governance Conference and Fourteenth International Conference on Social Responsibility**
Papers
- July 30 **Fifth Organizational Governance Conference and Fourteenth International Conference on Social Responsibility**
Last-minute papers

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