

THE PROFIT OF VALUES

A Christian Vision of Corporate Social Responsibility
A form of management for long-lasting enterprises



Uniapac

UNIAPAC¹ is a federation of associations as well as an international meeting place for Christian business leaders. Its full name is the International Christian Union of Business Executives. Originally created in 1931, it is an international, non-profit association with headquarters in Belgium, and it brings together associations from 23 different countries.

Inspired by Christian Social Thought, its goal is to promote amongst business leaders the vision and implementation of an economy that serves people and the common good of humanity at large.

To accomplish its goal, UNIAPAC aims to contribute to public debates on contemporary social issues triggered by new technological advances and economic growth in different regions of the world as a means to focus attention on the crucial need to show the utmost respect to man in all circumstances.

The desire over the last decade to heighten the awareness of enterprises concerning their responsibility towards the society at large, embodied into what is now called Corporate Social Responsibility (CSR), is perceived by UNIAPAC as an opportunity to promote an economy that is more respectful of mankind, provided that man does indeed remain the main focus in CSR implementation.

¹ See Annex 1: What is Uniapac?

This document, which expresses our aspirations and our proposals for a more fair and humane world, is the result of an extensive dialogue and exchange of experiences related to CSR, among UNIAPAC associations coming from a very diverse span of cultures, languages and backgrounds. It has been broadly discussed in world association meetings and has been fully approved by the UNIAPAC International Board. It aims to promote, worldwide, a Christian Executives' view of CSR that respects man, and to facilitate its implementation by national associations on a national scale allowing for their particular circumstances and priorities.

We are aware that the implementation of CSR practices depends on the support and co-operation of associations, on the congruous actions of business executives, and on the specific circumstances lived by our members.

We hope that this tool will serve to assist you in responding—in accordance with the ethical mandates from the Gospel—to what is needed and possible within the economic reality.

Brussels, March 2008

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Introduction

Never before has the economy been so “global” with more and more zones of our planet benefiting from the advances in sciences and techniques, allowing hundreds of millions of people previously trapped in poverty to have better access to work, education and the necessary commodities to meet their basic needs and far more. Values like democracy and human rights which were once confined to the Western world, together with economic development, are now widely recognized. Several totalitarian states have collapsed, proving wrong Marxist ideology and liberating entire peoples.

But the poor are not becoming less poor as fast as the rich are becoming richer. Freedom without truth is leading to misconduct and injustice. Short term wealth for a few, lacking the sense of solidarity that stems from the equal dignity of every human person, is leading not only to moral failings but also to economic dangers as well as serious environmental hazards. The death of ideologies, when not replaced by a sense of human destiny, can be for many a source of fears and sufferings, which can provide fertile ground for the emergence of new utopias that once again enslave people.

Often, this freedom is not met with an equal sense of fraternity. Quite the opposite, a too stronger focus on individual subjectivity has pushed aside the notion of the common good which alone can guarantee the full respect of human persons.

This has led many to place more importance on the social responsibility of enterprises and to actually use it as a reference for decision-making. The major balance-sheet of an enterprise (the economic) now tends to be supplemented by two others: social and environmental reports. In doing so, this can contribute to a virtuous and sustainable development of the enterprise and society.

These trends towards more responsible ways of running enterprises have led the members of Uniapac Associations to ask the question: As Christian business leaders, do we not have good news to deliver?

Being a Christian and doing business should by no means be a burden or give rise to blame; on the contrary, it should represent a commitment and a driving inner force towards moral integrity, responsibility, submission, and social openness...²

Christian thought on business and economy did not start here with us. Since the parables and the founding Fathers of the Church, Christians have sought to carry out with the help of their faith their actions of producing, managing and sharing the goods we need in life. Since the role of the economy in society dramatically changed in the last two centuries, churches have been publishing important texts reminding us of the universal principles and setting out their application adapted to the times. This has stimulated our reflection and led us to use our

² Paul VI

practical business experience to create this document, calling for action.

The technological and economic transformation of business has brought about massive benefits in the modern world. Christian business executives like ourselves, are responsible for fostering in the light of the Gospel the necessary culture (throughout the social arena, and especially in areas where the social environment is seriously dysfunctional), that brings to the workplace a greater sense of fairness, humanity and fraternity. This transformation should be evidence of our conviction and commitment. We need to promote the trust, submission, joy, justice, enthusiasm, and the love which stem from our faith and hope.

Everyone today is sensitive to the “three dimensions” (economic, societal and environmental) that should be considered in any business. However we have come to the conclusion that these three structural dimensions can only make sense when oriented around the “human person”. We strongly believe therefore that the internal and external objectives (economic, societal and environmental) and their respective programs and business activities must be considered with a view to their impact on the development of the persons involved (the different stakeholders). This is the distinctive characteristic of the vision of UNIAPAC on CSR, and can be seen in the programmes and actions of its members.

A year of extensive exchanges among our members, has allowed us to come together on a common platform that reflects our diversity (experience, vision, and distinct backgrounds: history, geography, culture, spirituality ...) in unity. This process has been necessary for each and every one of us to be able to adjust to the perception of others and to articulate our common interests. The distinct sections in this set of documents reflect the

different paths towards the same one goal: to place, under the watchful eye of God, the human person at the centre of the economy.

The first part of this document (“Foundation and Inspiration”, found in the Development) is an attempt to appreciate the subject as it may be experienced by a Christian business leader. What is the specific call of a Christian who is a business leader? And as a Christian executive, what is the distinct way of addressing the economic, societal and environmental spheres of an enterprise?

The second part of the current document (“Our Vision of CSR”) presents CSR as an interesting concept for addressing current issues. Firstly, what are the universal principles on which a sustainable economy should be based? What would be a comprehensive vision of an enterprise, its objectives and its responsibilities? What is the specific role of the business leader and what are the principal strategic lines of action?

The third section deals with the implementation of the lines of action, guidelines, if you like, on how to change ways of conducting business. How can we progress and make the theory work? How can we implement a culture that respects the human person? Finally, once implemented, is there a way to measure its effectiveness?

These views are not exclusive. They are rather “entry points” to the subject, and complement each other. Anyone who starts reading this document at any one of these parts will naturally benefit from reading the others.

Last but not least, this document – that expresses CSR as a form of management for successful enterprises – is considered by UNIAPAC as a starting point for

numerous initiatives to promote worldwide a CSR that fully respects the dignity of persons and their development. UNIAPAC Associations aim to transform the way businesses are conducted so that the economy serves mankind at large. We will make all the necessary efforts to remind people of these principles without which a true sense to work is lost.

A Foundation and Inspiration

UNIAPAC is a Christian movement. As such, it endorses a fundamental reference to one person, Christ. Spirituality is a concrete, personal and existential experience: the everyday encounter with Jesus Christ through His Spirit. The specificity of Christian behaviour comes from the interior vitality of our common human virtues (justice, solidarity) instilled by the theological virtues of faith, charity and hope. This spirituality extends the movement of Incarnation in our world and has had a huge influence on our civilization and human development, for instance with regards to the dignity of every human being.

With this in mind, CSR is very important because it deals with deep anthropological issues. It aims to heighten the responsibility of businesses in two basic anthropological relationships, the relationship with nature and the relationship with men in society. We would like to emphasize now how our relationship to Christ brings vitality to these two relationships.

Ecology. According to the Book of Genesis, the environment, in Christian spirituality, is a gift from God to the whole of humanity. Therefore, our first attitude towards the environment must be one of confidence, gratitude, respect and responsibility. Nature must be used to serve the good of humanity on the whole, in accordance with God's will. No good in the universe can replace God, however. All these specificities distinguish the Christian approach from deep ecology (ecosophy that considers humankind an integral part of its environment) or from a Promethean view of ecology.

Economy. From the Eucharistic perspective, the aim of human work and labour is to provide bread, the symbol of life, to all men. Through his work, not only does man

transform the world of things, but he also shares parts of *himself* through the things he produces and exchanges and thereby enters into communion with his fellowmen. Like Christ, he becomes the bread of life for all men, so as to form one body with Him. The moral consequences of this transformation are enormous, for instance when we consider the universal destination of goods, and the human rights of labour.

Social relations. We already know that our social relations usually function according to the logic of the Master and the Slave. (Hegel, Marx, etc) But we also see in chapter 13 of Saint John's Gospel, how Jesus, as the Son of God goes about his social relations. He knows that He is the Lord, but even as such he nevertheless freely takes the position of servant at the feet of his disciples.

This is a radical inversion of the Master-Slave dialectic. The way that God loves every human being, is to be at his feet, to serve him. We all have talents and gifts, these are not destined however to domineer others, but to serve others; this is also a very clear message of non-violence.

It is in this way that spiritual experience illuminates the three P's of CSR: Planet, Profit, People. But it must be said that Christian Spirituality also breathes life into these social spheres. This is a breath that is filled with hope and confidence, knowing that our Lord Jesus Christ has risen from the dead.

This is further exposed in the Development, page 70.

B Our Vision on CSR

1. Why Engage in Corporate Social Responsibility?

As Christians, nourished by constantly enriched Christian social thoughts, we believe that the economy, which is built on relations with others, must be based on ethical and moral principles that culminate in the respect of the human person, in his uniqueness as part of God's creation sharing His divine nature. Economy—in addition to its focus on production, trade and wealth—is directly associated with decision-making based on human conduct. Therefore, ethical oversight is necessary, in order to address the purpose of man and the means to achieve this purpose. Economic activity, understood as a set of actions aimed at meeting human needs using limited resources, is an activity carried out by individuals who must orient their efforts towards the serving of man. In short, man is the author, the centre and the purpose of all social-economic life.

Ethics is a compass that points us in the “right” direction. The force that guides the compass requires a source of energy. As Christians we believe that this “source of energy” is our faith in a God who created in His own image a man that is responsible and that possesses free will. God called upon man to keep working on His creation, whose ultimate goal is to bring the whole of humanity into the body of Christ. We believe that *“Every person is created by God, loved and saved in Jesus Christ, and fulfils himself by creating a network of multiple relationships of love, justice and solidarity with other persons while he goes about his various activities in the world. Human activity, when it is aimed at promoting the integral dignity and vocation of the person, the quality of living conditions and the meeting in solidarity of peoples and nations, is in accordance with the plan of God”* (Compendium of the social doctrine of the Church §35).

As executives, from our experience, we believe that an economy and business inspired and motivated to serve man as an end in itself, are from a social perspective as well as an economical one more efficient in generating added value than an economy and business that is only guided by the financial interests of a few and that considers man as a tool to serve their individualistic interests.

As executives, we also recognise the essential role of leadership in conducting enterprises. Whatever the laws and rules, (which are inarguably crucial as they set references, guide executives and protect the weakest in society from abuse) ethical behaviour can only exist within an enterprise where there is insistent and effective leadership. Business leaders like ourselves are the ones who orient companies toward specific ethical values and principles, lead their instigation, and help organisations sustain ethical conduct over time.

We believe that consumers, who in many cases have buying power well above the mere subsistence level, exert significant influence over the economic reality through their personal decisions whether to spend, invest or to save. Purchasing power must be used within the context of the moral demands of justice and solidarity, and in one with well-defined social responsibilities. Thanks to a wider circulation of information, this responsibility makes it possible for consumers, through the preferences—individual and collective— they make, by buying certain companies' products rather than those of others, by taking into account not only the price and quality but also the presence of correct working conditions in the company as well as the level of protection on the natural environment in which it operates, to steer the behaviour of producers.

So far, two major currents of economic thoughts have been discussed. The market economy (liberal capitalism) based upon individual freedom (freedom of customer choices and of the entrepreneur), with the belief that the market forces left alone to themselves will find the optimum repartition of wealth. This system has indeed allowed an unprecedented level of wealth creation but it has been at a huge cost to humans and has resulted in very unevenly distributed wealth.

The planned economy (real socialism) is based upon the belief that the State, supposedly representing the people, is best placed to define collective needs and to evenly distribute the created wealth. This approach has sometimes created more protective societies and better distributed wealth, albeit in less productive economies. However this is achieved at the cost of denying individual freedom and denying the basic dignity of the person, leading to unequalled costs to humans.

Those two currents have been mixed in different regimes to try to achieve a more balanced society. Results have also been mixed, often resulting in heavy social and governmental costs not any more bearable for society and often at the cost of destroying the sense of responsibility of the actors and denying the true dignity of the weakest. Despite its obvious failings, temptation to return to a controlled economy is still strong- the more liberalism forgets the sense of individual man while it expands.

The founding principle of Christian social thought- the primacy of personal dignity that had been created free by God which entails therefore the special care for the weakest- leads us to believe that the best economic system is a socially responsible economy based upon the freedom of the actors and on their responsibility

which bind them to the different human groups in and around any business – the stakeholders. This freedom acknowledges the collective limits of national and international regulations and can be measured itself using numerous relevant indicators.

Corporate Social Responsibility (CSR), a concept developed over the last few years³, is aimed at assisting enterprises to efficiently carry out their productive activities, while respecting the rights of the persons and institutions associated with these activities. After a series of abuse cases which have given corporations and businessmen an image of irresponsibility, CSR is becoming vital in corporate circles, as well as the enforcement of stricter regulations and laws to insure that corporations live up to what society at large perceives to be their responsibilities towards the world in which they operate.

CSR is a major step towards our view of a socially responsible economy. However it runs the risk of equating corporate social responsibility to a mere optimization of stakeholder interests. Enterprises could simply become administrative instruments for adjudicating between the competing demands of stakeholders, some of which may be morally problematic. Worse still, it could represent a new instrument to enslave the human person.

Alternatively, there may also be a tendency to expect from the corporate world and from the economy in general a solution to all social issues through a sort of mythic universal CSR which would cross all spheres of society, where everything would be dependent solely on the economy (security, justice, education, health ... even

³ For example, you may refer to the “Summary of Advisory report on CSR, (Dutch Social Economic Council, December 2000)” found on www.uniapac.org

the weather!), and where the economy would depend solely on enterprises, encompassing everything from family life to an international peaceful order, denying the legitimate independence of political order as well as the consequences of personal choices. The social role of enterprises is to produce goods and services while providing their members and their families' conditions for a fair way of life. In this way, it participates in the political arena, but does and should not replace it.

By recognizing in CSR the very positive potential of a framework which could assist business managers with the task of clarifying the implications of a specific business activity for the human person, by helping them to link systematically this activity to the level on which humans grow and develop, UNIAPAC considers CSR to be a very good tool for achieving its basic goals and consequently has decided to support its development through its national associations and through an international promotion effort.

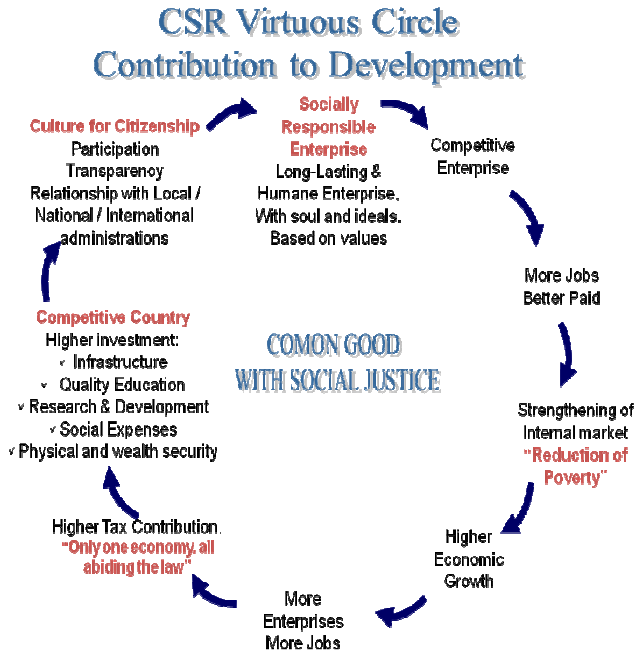
However, fully aware of the risks entailed, using the person as an instrument, and thereby denying their very dignity, UNIAPAC has constructed its promotional action, permanently stressing the following key points:

- CSR three dimensions (economic, social and environmental) find their foundation, their soul, in spiritual life. The role of Spirituality is to permanently remind us all that this foundation starts and ends with the human person. This person has unique talents and gifts and is bestowed with a sacred dimension. This person is loved by God and created in His image.
- "Christ precedes us". The churches and our associations, by helping their members to recognize Him in the multiple persons we meet in

our business relationships, can lead them to change their hearts to be able to live up to the call of the Gospel in their various business responsibilities and thereby implement CSR with the aim to serve human persons.

- Successful enterprises do not only focus on building the world. The world is the place where the Kingdom is built. This means that the ethical imperatives of CSR are rooted in the concept of the person not only understood as an individual but also as a member of a community. The Christian business executive encourages brotherhood among all men through the way in which their business is conducted.
- When international economy is organized in a fair manner, it provides the basis for the consolidation of peace based on solidarity and comprehensive development.
- Rules, regulations, measures are tools to help manage and protect the society and the weakest, but they need to remain tools and are not an end in themselves. They fundamentally call upon the freedom and the responsibility of business executives to orient the enterprise towards specific ethical values and principles, lead the process of implementation and help organisations sustain ethical conduct over time.
- Business behaviour is by nature contiguous with circumstances, with the age, geography and culture. Corporate Social Responsibility heavily relies upon interpersonal relationships nourished by training, experience sharing, evaluations, information exchange.... rather than upon fixed administrative rules.

Contribution to the Development
of the Virtuous Circle:



Companies that demonstrate social responsibility are competitive and more humane entities, create more jobs and better salaries; promote a stronger internal market, reduce poverty; stimulate sustainable economic growth, more fiscal revenue, better government investments in infrastructure that generate the national competitiveness, the quality in education, research and development, and the government spending that help reduce inequality. It is based on sustaining amongst citizens a culture of participation, transparency and accountability.

"Society problems will be solved as corporate problems are solved" Peter Drucker

2. Basic Principles

For UNIAPAC, the basic principles for orienting the actions of socially responsible enterprises are those that emanate from Christian Social Thought.

These are actually based upon a vision of man as it has come to be progressively understood in Judeo-Christianity, and as it can be seen in the Bible: they are the social consequences of a biblical anthropology. These are basic, general principles that refer to the general reality in society.

These principles do not change over time and their meaning is universal in nature. Therefore, we consider them to be the first and fundamental point of reference for interpreting and assessing social phenomena.

These principles can be used to determine criteria for the discernment and orientation of all social interaction in all spheres. Although articulated in a Judeo-Christian culture, they can be adopted by us all.

The core principle stems from the fact that society and economy are related to human beings and that these human beings deserve respect as such:

Respect for the dignity of human beings and the promotion of their comprehensive development.

Our understanding of this point is based on the fact that each human person is unique, and intelligent, possessing free will, subject to rights and obligations, with a transcendent destiny, and therefore, eminent dignity, equal for everyone. Human beings are the origin, focus and purpose of all social and economic life and should be considered in their integrity.

A person remains an entire person at all times and cannot be considered successively as a productive or consuming body, a member of a family, a political actor, or a person with a spiritual dimension Human beings attain self-realization through their relationships alongside their peers, and through the process in attaining universal human-divine communion.

Work

Work is part of the original state of man, and its purpose is to produce goods or services. Through work, man develops his skills, applies his intelligence and will. Work represents a fundamental dimension of human existence, as participation not only in the act of creation, but also in that of redemption. Work is therefore par excellence the place where man should express and enjoy his dignity.

From this very founding principle can be derived the following 5 principles:

1. Common Good.

This is to be understood as the social conditions which allow people, either as individuals or as groups, to reach their fulfilment more fully and more easily. The common good includes the presence of the necessary goods for the development of man, and the real possibility for all men to have access to such goods. It requires the social well-being and development of the group and the human persons; it implies peace, stability and the security of a just order.

Common Good is different from “General Interest” which does not discern each and every person in a group. By considering the group only as a global entity, the mandatory sacrifice of some (usually the weaker) may be accepted for the sake of others.

The Common Good involves all members of society; no one is exempt from participating, allowing for differences in individual's abilities, in its attainment and its development. Everyone also has the right to enjoy the conditions of social life that are brought about by the quest for the Common Good.

The responsibility for attaining the common good, besides falling to human persons, goes also to the State, since the common good is the reason why the political authority exists in the first place. To ensure the common good, the government of each country has the specific duty, with the requirements of justice, to harmonize the different interests of each sphere.

The common good of society is not an end in itself; it only has value when trying to attain the ultimate ends of the person and the universal common good of the whole of creation.

2. Universal Destiny of Goods.

Goods are destined to be used by all men; they are the shared inheritance of all the past, present and future inhabitants. Goods include natural resources (water, air, ground, biodiversity ...) material goods (property, economic goods, etc.) as well as intellectual goods (knowledge, technologies, industrial property, etc.) and also spiritual goods.

Private property is a right and a responsibility, which due to its very nature, involves a 'social mortgage', since its function is to contribute to the well-being and development of the property owner and that of his fellow human beings. At the same time, each person has the obligation to ensure the sustainability and up-keep of the goods within their care.

Preference to the Poor. When applied, this principle ensures that, while pursuing the Common Good, organisations do not sacrifice their weakest members.

The scale to which a particular policy is measured can be seen in the effect it has on the less gifted (the younger in a family, the slower in a group, and the handicapped in a society ...).

Poverty Alleviation. Human dignity, freedom and other such values would sound empty to people who have to sleep on an empty stomach and who permanently live in sub-human conditions. This is why the most obvious consequence of the universal destination of goods is the fight against poverty. Justice and development are indeed conditions for peace.

3. **Subsidiarity.** This is the principle by which higher-order entities are to allow lower-level entities to act in matters pertaining to them, assisting them to gradually improve their actions, and to temporarily compensate when they are facing difficulties.

The lower-level entities, for their part, should act independently in their affairs as much as possible, accepting and duly taking advantage of the assistance from higher-order entities, and accepting temporary compensation when they are unable to meet objectives and satisfy the requirements of the common good. We can express this principle with the following formula: the lower-level entity operates as much as possible (son, student, collaborator, citizen, etc.), and the higher-level entity only when necessary (father, teacher, supervisor, government, etc.).

This principle is based on fairness more than on efficiency, since all actions by social groups must assist human beings in their development, and should not destroy or alienate them.

Making the distinction between subsidiarity and the concept of “delegation” may help us to understand subsidiarity: the higher order retains the possibility to cancel delegation at any time while what has been

given out of subsidiarity belongs to the lower-level (and the higher level accepts the potential consequences).

4. **Participation.** The characteristic implication of subsidiarity is participation, which is expressed essentially by a series of activities by means of which the citizen, either as an individual or in association with others, whether directly or through representation, contributes to the cultural, economic, political and social life of the civil community to which he belongs. Participation is a duty to be carried out consciously by all, responsibly and with a view to the common good. This participation cannot be used to justify subverting the unit of command established in the different institutions.

5. **Solidarity** with everyone and especially with those disadvantaged or weak. We can understand solidarity as the two-way association and interdependence of persons who come together for the common good. This is not a superficial response to the difficulties of the majority, but rather, a solid, persistent determination to work on behalf of the common good, or in other words, for the good of each and every one of us, since we are all truly responsible for everyone else. A concrete example of living in a charitable way is through solidarity. Solidarity is, without a doubt, a Christian virtue. We therefore find many points in which solidarity and Christian charity find common ground. In the case of enterprises, when charity and solidarity are internalised by the persons who make decisions and carry out everyday activities, they work towards the good of all persons within and associated with these enterprises. When solidarity and charity are implemented in enterprises, they transcend to relationships within the community and are seen in the efforts to improve the environment of our fellow human beings.

The above principles guide the constructing of a society worthy of man. Their application is permitted by three intimately-connected social values, which are inherent to the dignity of the human person and which promote his genuine development. These values require, therefore, both the applying of the fundamental principles of social life and the personal exercise of virtue, hence of the moral attitudes that correspond to these very values.

a) Truth, which human beings must constantly seek and respect. Living with truth has an important meaning in social relations: the co-existence of human beings within a community can only be based on the dignity of human persons, if it is based on truth. The more people and social groups strive to resolve social problems according to the truth, the more they distance themselves from abuse and act in accordance with the objective demands of morality.

The consequences of truth in business are **Transparency and Trust** in all economic practices and activities. Transparency can be understood as giving account and giving the necessary information for a full subsidiarity. This is not a theoretical absolute right to all information. Trust is born out of the knowledge and appreciation of the responsible behaviour of each person. It is acquired when one is true to one's ideas, and is easily lost when there is disparity between words and actions.

Trust lies at the heart of any successful and enduring personal or business relationship.

b) Freedom, a symbol of the supreme dignity of every human person, exercised responsibly and focused on the contribution from everyone towards the common good. The meaning of freedom must not be restricted, considered from a purely individualistic perspective and reduced to the arbitrary and uncontrolled exercise of

one's own personal autonomy: Far from being attained in total self-sufficiency and the absence of relationships, freedom only truly exists where two-way bonds, governed by truth and justice, link people together. The value of freedom, as an expression of the uniqueness of each human person, is respected when every member of society is permitted to fulfil their personal vocation, to choose as far as possible their own line of work, to pursue initiatives of an economic, social or political nature.

Freedom must also be considered as the capacity to refuse what is morally wrong.

c) **Justice**, the constant and unshakeable will to give each person what is due to them, and to open a door to solidarity and love. Justice is particularly important in the present-day context, where the individual value of the person, his dignity and his rights — despite intentions declared otherwise— are seriously threatened by the widespread tendency to make exclusive use of criteria regarding ownership. If we consider the whole truth about man, it becomes possible to move beyond a contractualistic vision of justice, which is a reductionist vision, and to open justice up to a new horizon of solidarity and love.

The source of these values is **brotherly love**. Human life in society is ordered, can bear the fruits of goodness and respond to human dignity when it is led by a selflessness conduct that places the needs and requirements of others on the same footing as one's own and that intensifies the communion of spiritual values. No legislation, no system of rules or negotiation will ever succeed in persuading men and peoples to live in unity, brotherhood and peace; no line of reasoning will ever be able to surpass the appeal of love. No argument is greater than adherence to charity. Social charity makes us love the common good, it makes us effectively seek

the good of all people, consider them not only as individuals or private persons but also within the social dimension that unites them.

Peace. Peace is the result of social coexistence. Justice and development are undoubtedly conditions for peace. It does not signify merely the absence of war, or a balance between forces in conflict. Rather, it is founded on a correct understanding of the human person, and it is necessary to establish order on the basis of justice and charity. Peace is a value and a universal obligation. It is based on a rational and moral order of society that draws its source in God himself. *Development is the real name of peace.* Peace is of course the fruit of justice, but peace is also the fruit of solidarity. The goal of peace can only be achieved if social and international justice become a reality, and with the practicing of virtues that favour co-existence and that teach us how to live in unity, so we may —through giving and receiving— construct a new society and a better world together.

As business executives, we find ourselves called upon to apply these principles and live these values in a manner characterised by responsibility. Specifically, our role is to exercise **authority**. All human groups require authority. We can understand authority to be the ability to lead in accordance with fair reasoning; it is not a force exempt from control. It can only be exercised legitimately if used as a means to achieve the common good, and only if morally-just means are used.

The above principles can be read as qualifying both the ends for which authority should be exercised (e.g., human dignity, the common good, solidarity) the ways how authority should be exercised (e.g., subsidiarity, participation).

3. Our Concept of an Enterprise

From what has been described in the previous section, we can see a conception of enterprise that addresses diverse dimensions.

In our enterprises, we are called upon to achieve economic and social objectives based on respect for human dignity and the development of mankind, the universal destiny of goods, solidarity, subsidiarity and the common good, but we are also called upon to participate in the construction of social justice. We must be capable of establishing these principles as the basis for the traditions practiced in our enterprises.

The performance of today's companies should not be evaluated solely in monetary terms. Their value must also be expressed through the triple dimensions: economic, social and environmental. In this way, CSR has become an obligatory hallmark on the life of enterprises.

For UNIAPAC members:

Enterprises are entities comprised of persons who are organized and who contribute economic and technological resources and knowledge for the production of goods and services that satisfy the needs of society. They generate economic and social added value that permit fair remuneration for those involved (the stakeholders) and the economic sustainability of enterprises over time. An enterprise encourages the common good and encourages all those involved to be fulfilled as human beings. In particular, it allows these persons and their families to sustain a life respecting their dignity.

In accordance with this definition, the work of enterprises should be defined according to the persons who make up the stakeholders associated with enterprises. Stakeholders are individuals or groups that affect or are affected by an organisation and its activities.⁴

When CSR is planned, carried out and evaluated as a comprehensive strategy, it contributes to improving the competitiveness and comprehensive sustainability of enterprises. It promotes sustainable development, allows greater access to markets, stimulates the development of co-workers, and encourages relationships that promote synergy with other enterprises in the same branch and in the same productive chain. Above all, it promotes a favourable attitude on the part of society and its consumers towards enterprises.

The essential reason to engage in CSR is to contribute toward building a more humane society through a socially responsible market economy. In this way, we make a commitment to promoting and consistently making progress in implementing Christian values and ethics (which can be found in any person of good-will) in the way we conduct business as Christian managers and entrepreneurs. As business executives and UNIAPAC members, we believe this is our obligation, as part of our Christian commitment.

4. A Comprehensive Vision of an Enterprise's Objectives

We would like to emphasize that all economic and social processes are carried out in relation to human beings, and therefore the inter-dependence between such

⁴ Accountability-Stakeholders Research Institute, UNDEP, *From Words to Action. The Stakeholder Engagement Manual, Vol. 2, The Practitioner's Handbook on Stakeholder Engagement*, available at <http://www.uneptie.org/outreach/>.

processes and the society must be acknowledged. This acknowledgement must start with families, for a human person needs a family to exist and develop.

When an enterprise recognizes that human beings are at the heart of these activities, the next step is for this to be reflected in each of its operations. When this does not happen, it is symptomatic of a lack of recognition for the fact that human beings by nature require a social life, and for the fact that productive activity depends on the interactions and decisions made by human beings.

This is our contribution on the issue of CSR, and we make an urgent call for our specific action to be refocused on this point. We need to establish objectives with a comprehensive vision that allows us to experience transcendence here and now.

With view to the above, and in accordance with the generally accepted definitions of the scope of enterprise responsibilities, UNIAPAC proposes the following areas for defining the objectives of enterprises and their managers:

1. Economic Sustainability

a. External Economic Objectives (market).

These objectives are oriented towards meeting the needs of society, providing society with high-quality goods and services and generating added value. Stakeholders in this category include consumers, government institutions and organisations, suppliers, subcontractors or intermediaries, financial institutions, competitors, and international organisations. In light of the phenomenon of globalization, promoting the comprehensive development of society by acting locally would seem to be the most important immediate step, or

in other words, focusing on regional development from a globalization perspective.

b. Internal Economic Objectives (workplace).

These objectives refer to the generation of added economic value and the fair, equitable distribution of that added value. In this way, all those individuals within the enterprise can obtain what they need for their happiness and personal development, as well as for their family: wages, benefits, security, dividends, etc. These objectives also include those related to corporate government and responsible investment. The stakeholders associated with this category are shareholders/owners, workers and their families. We would insist that above all, the primary social responsibility of enterprises is to generate and fairly distribute wealth, or in other words, to generate profits (benefits) that permit the sustainability of enterprises over time, while ensuring adequate reinvestment. We recognize the proper role of profit as the first indicator that the enterprise is functioning well. When a firm makes a profit, this means that productive factors have been properly employed. But this does not cloud the awareness of the fact that an enterprise may show a profit while not properly serving society.

2. Societal Sustainability

a. Internal Societal Objectives (workplace)

These objectives contribute to the comprehensive development and achievement of individuals within enterprises, or in other words, their “well-being.” We insist that those involved in business ventures must be mindful that the community in which they work represents a good for everyone and not a structure that permits the satisfaction of someone’s merely personal

interests. The stakeholders associated with these objectives are primarily co-workers and their families.

b. External Societal Objectives (community).

These are enterprise objectives aimed at contributing to the attainment and development of the community, of which the nucleus par excellence is the family. Enterprises should consider business organisations, their physical environment and the potential development or impact on their neighbouring communities. In addition to complying with obligations established by law, enterprises should seek to multiply their benefits in favour of the common good. The stakeholders associated with this category are civil society, the enterprise branch, the region, and the government. In this respect, we point out that an enterprise must be a community that works together and that is not closed within its own business interests. It must move in the direction of a “social ecology” of work and contribute to the common good.

3. Environmental Sustainability

a. Internal Environmental Objectives

These objectives are specifically related to the efficient use of production inputs (raw materials, energy, water, etc.), as well as to processes, by-products and waste derived from the production process. In addition, with the aim of preventing the degradation of the environment in which an enterprise is operating, compliance with anti-pollution legislation, such as recycling laws and designs for recycling, is included.

b. External Environmental Objectives

These objectives refer to the impact on the nearby or distant environment, with a focus on preventing environmental degradation. The objectives are related to the design, production, transport, use and final destination of products, by-products, and packaging. The stakeholders associated with these objectives are the people (clients, competitors, communities, and future generations) depending on diverse local and regional ecosystems prone to deterioration or improvement. Dynamic initiative taking is necessary, not only reaction to regulations.

The definition of enterprise objectives entails a series of actions that should be established and complied to. Whether or not these objectives are achieved, their implications for enterprise operations should be based on a prior analysis of the capacity of enterprises to take on these objectives.

SUMMARY

**Strategic Lines
Centrality in the Person
Actions/Base of Indicators**

STAKEHOLDERS	Ethics Truth and Confidence (Spiritual Needs)	Quality of Life (Human Needs)	Generation and Distribution of Wealth (Material Needs)
1. Clients, consumers and distributors			
2. Shareholders and investors			
3. Persons making up enterprises And their families, Unions¹			
4. Suppliers			
5. Governments			
6. Community society, including Educational Organisations²			
7. Competitors			
8. Future Generations³			

1. Unions, representing the persons making up enterprises, are part of this group as well as group 6.

2. This group comprises the local communities involved in the activity of the enterprise: it includes educational organisations, NGOs ...

3. Future Generations, as well as the current generation, represent the persons concerned by sustainability and environment preservation.

5. Our Definition of Corporate Social Responsibility

With view to the above, UNIAPAC considers Corporate Social Responsibility to consist of the following:

- *a form of management emerging from a personal, moral, conscious and coherent commitment of the businessmen and their related persons based on Christian social ethics,*
- *the aim of full accomplishment of internal and external objectives, taking into account the expectations of all the stakeholders involved, in economic, social, human and environmental terms,*
- *the profitable sustainable development of enterprises and society, demonstrating respect for the dignity of human beings, communities and the environment, thereby contributing to building the common good with social justice.*

As already mentioned here, from the perspective of UNIAPAC members, ethical values are derived from and encompassed in Christian Social Thoughts, and in the moral commitment based on belief in Jesus and His Gospel (i.e. the free choice to follow Him).

The understanding of CSR has developed over time, each step going further but including the previous one.

The first step: the “economic-legal” CSR.

It consists in recognizing the irreplaceable role of an enterprise as service and product providers as well as wealth generator. The first contribution of an enterprise to the society is its actual offer of goods and services in an optimised way, if respecting the rules (not only laws and regulations ...provided that these are properly set up, but also the “rules of the market”).

Accordingly, in a perfect world, the distribution of wealth is well ensured (since prices – including salaries – are the results of agreed transaction) and every diversion of it towards a side activity (“social”) not pertaining to the explicit mission (producing goods and services) would be sub-optimal and would not respect the freedom of each person to manage its own money. It would be like a subtle tax without democratic sanction.

The issue is that, to function correctly, this vision makes the assumption that each one’s preferences are oriented towards the common good, and that each one has access to all available information and is fully capable to exercise his own choice, which is not the case in the real world.

Nevertheless this “first-order” vision has the merit of revealing that, in themselves, by offering goods and services and creating economic value, enterprises have a positive contribution to make to society and must keep in mind that this is what society expects from them.

The second step: from legal shareholders to stakeholders.

First of all, prices are not perfectly fixed, and many externalities are not priced nor even “priceable”. Therefore, the value created (and sometimes lost) by the existence and activity of any enterprise goes beyond the creation of wealth for the investors.

Enterprises have long realized that they have an impact on society and public policies. A diagnostic on CSR goes through a systematic analysis of its stakeholders including those who have no voice with which to claim their rights (e.g. the future generations depending upon the sustainability of the environment). “An enterprise cannot limit itself to economic goals without considering the moral goals stemming from the consequences of its actions; it belongs to its essence”⁵.

But the consideration for and care of the stakeholders can be perverted if it is only focused on the shareholders’ interest and on the use of “labels” and other types of instruments (codes of ethics, quality certification, evaluations of environmental and social performances, balance sheets) which, if used without personal commitment at each level of an enterprise will not prevent misconduct. We at UNIAPAC, although taking into account the variety of instruments available to help measure progress, believe in the personal responsibility and commitment of the managers to begin with our members.

⁵ Fernando Chomali & Nicolas Majluf, « Ethic & CSR », El Mercurio, 2007

A third step in CSR: the Common Good Responsibility.

The enterprise, then, is not anymore a place of arbitrage between conflicting interests but a community of persons. One goes from the consideration of groups of stakeholders with their own goals to the commitment of each person to the common good.

This is only permitted when the proper culture is sustained by the management and lived by all inside and eventually outside the enterprise:

- Promotion takes priority over utilization.*
- Values are based on the respect of human dignity and not an arbitrage to serve common interests.*
- Social responsibility does not merely signify that business practice is benchmarked by a code of conduct. It is also related to the personal responsibility of each actor, based on motivation.*
- Management is oriented towards the persons and their development and less towards the erroneous competitive use of natural resources and what is wrongly called "human resources" (since persons cannot be reduced to a "resource" which is to be "used").*
- The final goal and criteria of achievement is not only the sustainable development of the economy within the limits of the law but also the participation to the construction of a fair society.*

Enterprises should be characterized by their capacity for serving the common good as a result of well-organized work, their research

practices, their capacity for detecting and satisfying needs, their courage in taking investment risks, and the stable creation of employment sources and economic and social added value chains that expand the capacity for generating and distributing wealth.

In this way human rights are fully respected and promoted.

To put this another way:

the framework for CSR is the common good.

As business executives, we are called upon to *promote economic and human development* in both enterprises and in society. This involves focusing on cooperation among all those within enterprises and maintaining a balance in satisfying the expectations of all the stakeholders involved, applying values as a way of conducting responsible management.

In order to fulfil these responsibilities, we need to create the necessary conditions that permit and facilitate the genuine development of the individuals associated with enterprises, in such a way that by knowing *more* and having *more*, they will **"become" more**. Since we have the best conditions to accomplish this: relationships, resources, knowledge and education, among all the members of society, as business executives, we must promote comprehensive development.

6. Personal Responsibility of Executives.

We recognize that each member of an enterprise is a person, has his own sphere of autonomy and therefore responsibility. Nevertheless, we stress the personal responsibility of the leader. He is the one who elects the people who work with him, he is the one who gives them authority and makes them develop their own responsibilities, he is the one who manages communication and training ... Although each one has a role to play in building and sustaining the culture of an enterprise, the top executive is the one that provides the impetus. Only when he realizes that his role is unique does the chief executive decide to implement the process to orientate the enterprise to serve the persons and the common good.

Each nation establishes laws and rules to define a level « playing field » for local enterprises and to protect the society and the weakest from the abuse that freedom without truth will always engender. The globalization of the economy calls for international rules and regulations in a world which is more and more open. UNIAPAC through its different national associations and through its lobbying actions towards the international bodies supports the creation of such international regulations provided that they respect the subsidiarity principle and thus avoid the creation of a new layer of unnecessary bureaucracy.

New advanced technological, economic and political conditions are influencing the producing and economic world. (For example: the generalised introduction of automated robots in many production fields, increases in the cost of energy and of other raw materials, increasing awareness about limits to natural resources and about pollution.) These new conditions and requirements demand a reorganisation and revision of current economic structures, as well as work distribution.

As technology provides people with work, training, faster speeds and efficiency, it also increases production and even improves the quality; the duty of executives is to acknowledge technology as being a vital element of the economic process. But, at the same time, they must also recognise the impact on human persons, since, in some instances, technology may switch from ally to enemy (i.e.: reducing humans to slaves or replacing people by machines, sapping personal satisfaction and motivation creativity and responsibility gained from the tasks carried out). We can observe that the ongoing progress in communication technology is now placing the executive at the forefront, since he is constantly solicited and his decisions may rely more and more on his own intuitions and his vision rather than on lengthy preparations.

We stressed in the first part of this paper that, as executives, we need to recognize the essential role of leadership in conducting business. Whatever the laws and rules, which indeed are crucial, as they set references, guide executives and protect the weakest in society from abuse, ethical behaviour can only exist within an enterprise where there is insistent and effective leadership.

It is business leaders who orient companies toward specific ethical values and principles, manage the implementation, and help enterprises sustain ethical conduct over time. Strictly speaking, "Responsibility" can only be applied to persons, and not to any structure or community, since an institution, a structure or a society is not the executor of moral acts. Therefore CSR can only be understood as the responsibility of all the persons involved in the enterprises (i.e.: all the stakeholders), beginning with those with authority, the executives.

No regulation, no code of conduct, can predict the future and prevent an accident or misconduct. It is the people themselves who make the decisions, it is only in their hearts that true CSR can and needs to lie, where the choice to serve the common good can be made.

We all know that the internal culture, the overall quality of interpersonal relationships within an enterprise, its ability to live up to written or not principles, are directly linked to the attitudes and examples of its leaders. The personal responsibility of the business executive is paramount.

Key virtues are required like a solid ethical governing body, the ability to cultivate ethics and to live up to them even in apparently adverse conditions, a high degree of consistency in applying these ethical principles over time, the ability to be uncompromising when ethical rules are breached. The values must be defended not only internally but also vis-à-vis the shareholders and the other external stakeholders. In most cases, the top executive is alone when facing difficult ethical choices. The choices he makes send clear signals to the whole organisation on his willingness to sustain his ethical choices over time, while the rest of company man not be aware of all the factors considered in the decision.

This must come on top of a very high degree of operational excellence to permanently demonstrate that virtue and economical results are not antagonistic but on the contrary allow sustainable superior results.

Our vocation, as UNIAPAC, is obviously to focus on the personal responsibility of the business executives, who, by definition, lead business. Nevertheless, this does not mean that they should consider themselves nor be considered as being solely responsible in the business world.

The responsibility of Executives' is to help re-appraise work. We need to do away with the reductionist view of the meaning of human labour that considers work as a form of merchandise or as an anonymous "force" necessary for production that is characterized by materialistic economic premises where the objective dimension of work is given too much importance to the detriment of the individual dimension. The re-appraisal of work entails that both executives and co-workers consider themselves not as an instrument of production but as efficient individuals. This appraisal should show that the value of human work is not based on the type of job that is carried out but on the fact that the work is being carried out by a human being.

Work is not only a duty but also a source of rights. Respecting this set of human rights represents a vital criterion for peace. More often than not, more importance is placed on rights than on duties. It is the task of executives to assume the social commitment to respect and encourage respect amongst workers vis-à-vis their rights, as well as to heighten awareness about the duties.

Each and everyone involved in the economy have their own responsibility. It needs to be noted however that one role of the executive is to organise the enterprise in such a way that this responsibility can be truly assumed among all the stakeholders towards the common good, especially among the persons directly under him.

This role will help create a culture where each business partner has the opportunity and motivation to assume their own responsibility (to sustain and foster this culture).

To facilitate the implementation of a true CSR based on the recognition and respect of the human person, as well as promoting the CSR vision worldwide, UNIAPAC and its national associations are aware that they have a unique role in developing training techniques for the executives. These training courses in spirituality constantly reinforce ethics. UNIAPAC also recognises that the executive is often by himself in assuming his role. Moreover, UNIAPAC is aware of the need to adjust CSR to the differences of local conditions, and thus will develop means for peer dialogues as well as experience-exchanges on a national and international level.

The responsibility of Executives is to promote a sense of reaching beyond work and to have this experience lived by their co-workers. Each individual, through their work, takes part in our Creator's work and, according to their own skills, in some sense, continues this work, unlocking resources and values hidden in all of creation. We must recognise that even through the most ordinary chores and tasks, human work represents a contribution to God's creation.

7. Strategic Lines of Action

As mentioned in section 3, UNIAPAC's conception of an enterprise and vision is focused on the comprehensive development of the human person, and therefore the choice of our lines of action is based on the principle of respect for human dignity, which translates into respect for human rights and into the need to focus all business operations on the human person, while emphasizing the impact of these operations on relationships and commitments with the various stakeholders.

Therefore, in UNIAPAC's view, CSR involves working with these stakeholders.

We have identified eight groups of stakeholders :

- 1. Shareholders and investors**
- 2. Persons making up the enterprise and their families¹**
- 3. Suppliers**
- 4. Distributors, Clients and Consumers**
- 5. Governments**
- 6. Community-Society²**
- 7. Competitors**
- 8. Future generations³.**

¹. Unions, representing the persons making up enterprises, are part of this group as well as group

6.

². This group comprises the local communities involved in the activity of the enterprise: it includes educational organisations, NGOs ...

³. Future Generations, as well as the current generation, represent the persons concerned by sustainability and environment preservation.

The following lines of action have been defined, for the actions and relationships of enterprises with their stakeholders, in order to address them as persons in their entirety. We invite each business leader to follow a simple yet important path in analyzing their enterprise. The idea is to focus on the “**good**” of each stakeholder, not considered as a ‘group’ (with ‘interests’) but as ‘persons’ (with ‘needs’). To be able to do this, one will need to understand what a person is.

A classic and operational anthropology (from Aristotle to Thomas of Aquino) recognizes 3 dimensions to the person: body (including what could be referred to as “material needs”), soul or psyche (including their related needs: sensitive, emotional, cultural, self-esteem ...) and spirit (spiritual needs). In order to have a clear perception of the content of the dimensions, we have generically called the second dimension “human”. This certainly does not imply that the first and the third dimensions are any less human. Material and spiritual needs must be met to the same extent as the other needs for any person to be fully human.

The 3 Lines of action :

- *Ethics Truth and Confidence (Spiritual Needs)*
- *Quality of Life (Human Needs)*
- *Generation and Distribution of Wealth (Material Needs)*

Uniapac does not pretend that enterprises can nor should fulfil all human needs, but should consider all of them as far as they are concerned. This is an ongoing process.

The new business culture affirms that the most valuable element in enterprises is the individuals that make up the enterprises. It is vital that training and education programs are continually set up, in order to allow for the development of these individuals.

Enterprises must establish a two-way commitment with all these groups of individuals. This is a commitment that involves duties and obligations, and that makes it possible to generate sustainable economic and social added value, while carrying out ethical management practices, promoting healthy ways of living, and making sustainable use of natural resources, etc.

The search for the common good finds a clear path in the promotion of relationships and commitments with stakeholders. Diverse actions will be directed towards stakeholders, with the aim of contributing towards the satisfaction of their human, material and transcendental needs. Through our model, enterprises can focus on the development of the responsibility for the generation of greater economic and social added value (See part C for guidelines to implementation).

C. Practical suggestions for implementation

1. *Definition of a Vision and a Mission.*

In a participative process, the key elements underlying the implementation steps of the CSR are the definition of the mission, vision and values of the enterprise.

Lines of action, a base of CSR indicators.

This part, as well as the following, has been designed to be adapted to any enterprise of any size. Anyone can find in the subsequent matrices practical elements to actually start analysing and upgrade the culture of his own business.

Implementing a CSR culture: 8 steps in CSR.

2. *Lines of action, a base of CSR indicators.*

Strategic lines in the UNIAPAC model and actions to be promoted

0.	- Declaration of principles and values, and Code of Conduct.
Business Executive / Leaders	- Define vision, mission and values as the starting point of the enterprise
	- Periodical review of declaration.

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
1. Shareholders and investors	<ul style="list-style-type: none"> - Declaration of principles and values, and Code of Conduct. - Periodical review of declaration. - Policy that assures fair treatment of minority shareholders. - Provide timely, reliable, transparent information. - Consult codes for best corporate practices. 	<ul style="list-style-type: none"> - Consultation and dialogue with shareholders and investors, to work toward their commitment to the CSR process. 	<ul style="list-style-type: none"> - Fair return on their investment. - Dialogue with shareholders and investors, to establish compensation mechanisms in the distribution of profits among co-workers. - Financial projections. - Integrate long term vision on investments. - Provisioning for long term negative externalities.

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
2. Persons making up enterprises and their families.	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Integrate mission, vision and values in the daily practices of enterprises. - Ethics education for co-workers. - Use ethical values for resolving conflicts. - Include ethical aspects in performance evaluations. - Feedback on results from evaluation. - Clear rules for firing employees⁽¹⁾. 	<ul style="list-style-type: none"> - Dialogue and consultation with co-workers, to encourage them to become part of the CSR process. - Process for recruiting personnel. - A catalogue of job positions or job profiles. - A multi-disciplinary, multi-party, specialized entity with faculties for selecting personnel. - Policies against discrimination in the workplace. - Actions for promoting respect for the integrity of individuals. - Establish policies and flexible work schedules to allow for fulfilling family obligations. 	<ul style="list-style-type: none"> - Wage system that respects equal wages, compensations and incentives and allows for a life respecting the dignity of the workers and their families. - Creation of performance evaluation instruments and procedures as a step toward compensations and other economic incentives: Compensation plan Results-based incentives. - Innovation and development programs for promoting the development of business and improvements in productivity.

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
2. Persons making up enterprises and their families		<ul style="list-style-type: none"> - Actions for family integration and strengthening (day care, medical services, transportation, cafeteria, etc.) - Psychological support for handling domestic conflicts. - Life and career plans. - Policies, programs and activities for development, education and training. - Provide incentives for developing abilities. - Offer opportunities for increasing levels of formal education. - Participation by co-workers in management. 	<ul style="list-style-type: none"> - Fair and transparent mechanisms for redundancy settlements. - Clear rules for firing employees⁽¹⁾.

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
2. Persons making up enterprises and their families.		<ul style="list-style-type: none"> - Actions for strengthening relations with unionized workers. - Establish volunteer programs for community labour. - Environmental education programs - Motivate co-workers to minimize wastes by recycling and reusing materials. - Reduce the use of toxic products. - Sound management of toxic wastes. - Health and hygiene program in the workplace. - Prevention of work-related risks and illnesses. - Promote actions to use less electricity and water. - Clear rules for firing employees⁽¹⁾. 	

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
3. Suppliers	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. 	<ul style="list-style-type: none"> - Selection of suppliers in accordance with the principles and values of enterprises. - Review of supplier practices in aspects related to environment, quality of life and ethics. 	<ul style="list-style-type: none"> - Fair and timely payment. - Supplier development - Fair competition conditions. - Fair profit sharing. - Impact on job creation
4. Clients, consumers and distributors	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Offer (Services or products) that respects the dignity of persons 	<ul style="list-style-type: none"> - Actions in informed consumption and trade that strengthens the confidence of these groups. - Use of high-quality inputs in manufacturing products. - Offer (Services or products) that satisfies the needs of clients, consumers and distributors. 	<ul style="list-style-type: none"> - Design a business model with a real potential market. - Fair price policy. - Product sales plans. - Modification of products according to sector.

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
4. Clients, consumers and distributors		<ul style="list-style-type: none"> - Policies that enforce guarantees and complaints. - Improve customer services to win competition 	
5. Governments	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Respect public authorities, laws and regulations corresponding to business operations. 	<ul style="list-style-type: none"> - Collaborate with governments and public entities in developing public policies for generating adequate conditions for business development. - Participation in local development projects. 	<ul style="list-style-type: none"> - Payment of taxes. - Promote a local economic development agenda.

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
6. Community- society, including Educational Organisations	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. 	<ul style="list-style-type: none"> - Work more closely with NGOs to collaborate on joint projects. - Participation in industrial associations to promote a shared agenda. - Recognition and respect for local traditions and culture. - Support for social causes. - Advise on adapted education programs. - Participate to environment-awareness programs towards local people. - Suggest and participate to environment-friendly local infrastructures. - Establish volunteer programs for community labour. 	<ul style="list-style-type: none"> - Suggest and take advantage of government programs for local business development. - Support for improving the business climate in the community, to encourage the development of new enterprises. - Fair share of wealth creation and infrastructure costs and externalities.

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
7. Competitors	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Respect for brands and products already registered. - Rejection of theft, smuggling and piracy practices. 	<ul style="list-style-type: none"> - Collaboration in improvement projects in the community. 	<ul style="list-style-type: none"> - Accept the challenge of competition - Invent ways for improving business processes to drive competition. - Fair and competitive prices.

Stakeholders (Persons)	Strategic Lines Centrality in the Person Actions / Base of Indicators		
	Spiritual needs (Principles truth and confidence)	Human Needs (Quality of life)	Material needs (Generation and distribution of wealth)
8. Future Generations	<ul style="list-style-type: none"> - Declaration of principles and values and Code of Conduct. - Periodical review of declaration. - Declaration of environmental principles. - Compliance with environmental-related laws and regulations. - Making profits so that means are available for sustainable society permitting a decent life 	<ul style="list-style-type: none"> - Recognition in enterprise policies of the impact from business operations on future generations. - Process of sound management of wastes and trash from daily business operations. - Advise on environmental-friendly efficient regulation. - Involvement in culture, education and family programs. - Awareness on development programs as a mean for longstanding peace. 	<ul style="list-style-type: none"> - Investment in research and development, as a measure to assure sustainable competitiveness. - Design of environment-friendly products and services.

(1) Decisions to lay-off employees are never easy. Like any decision, they must always be taken with view to the common good: The sacrificing of some to save others can never be used as a legitimate argument. Nevertheless, employment flexibility is one of the necessary constraints in real life, giving rise to opportunities but also difficulties. It is the job of business executives to ensure that the cost is not borne by the weak.

Since flexibility is essential, business executives have to anticipate such decisions, particularly by increasing the employability of each co-worker. In times of crisis, efforts must be made to install dialogue and obtain transparency. Assistance plans must be drawn up with the objective of finding solutions on an individual level.

As work is necessary to man for him to fulfil his vocation, we must seek to encourage an ethical culture that spurs higher employment and better wealth distribution.

Economic Sustainability may be achieved through:

- + Innovation
(oriented around meeting real needs)
- + Fairness: doing what's right and lawful
- + Awareness: culture, education, training

Societal Sustainability may be achieved through:

- + Participation
- + Justice and transparency
- + Solidarity
- + Equality and equal opportunity, while respecting fully the differences and commonalities

Environmental Sustainability may be achieved through:

- + Health protection.
- + Respect for creation.
- + New ways of life.

3. Implementing a CSR culture: 8 steps in CSR

If we consider that an enterprise, —a group of citizens— should assume responsibilities with a view to all its stakeholders and sectors, the definition of Corporate Social Responsibility (CSR) should be an inclusive concept, specifically including the satisfaction of the objectives mentioned previously.

In more simple terms, we can say that it is necessary for each enterprise to have a COMPREHENSIVE DEVELOPMENT PLAN that is responsible, relevant, progressive, measurable and feasible for each stakeholder. This is vital for it to be considered socially responsible, and above all, to achieve sustainable, long-lasting economic development.

This *Comprehensive Plan* is not any different from the strategic planning carried out by enterprises, and promotes their expansion and sustainability in the short, medium and long term.

The UNIAPAC CSR model is oriented toward the needs of all business leaders and executives of small, medium and large enterprises interested in assuring their sustainability in the medium and long term.

To this end, Associations members of UNIAPAC offer proven, effective paths, consisting of workshops, education and training courses, consulting, evaluation and various tools that will provide business executives with the necessary resources and knowledge for structuring and developing their own **Comprehensive Development Plans** for assuring long-lasting sustainability.

Our model proposes 8 steps that are incorporated into a management system in which experts from various

UNIAPAC associations will support each enterprise throughout its process.

The 8 steps include *three simultaneous processes* that continue throughout the system:

1) Education and Commitment Process. Throughout the 8 steps, educational courses and workshops adapted to the needs of different stakeholders will be offered, with the aim of motivating participants to renew their commitment to CSR practices.

2) Communication Process. This process will begin by initially approaching business executives and leaders, and then establishing appropriate channels of communication to inform co-workers at all levels (executive and operational) and other stakeholders with regard to the decisions taken at each step, as well as the progress made by the enterprise in its social responsibility process. The goal is for these stakeholders to play an active role in the process.

3) Support Process. Based on the belief that all new enterprise processes initially require consultation from experts, UNIAPAC associations will have the support of skilled consultants to guide decision-makers throughout the 8 steps, in their efforts to consolidate a long-lasting enterprise.

Below is a description of the *8 steps* for developing a socially responsible enterprise (SRE).

Step 1: *Knowledge and commitment.* All CSR processes are based on a firm commitment on the part of the top executives of an enterprise. To this end, our program offers business executives and leaders an educational and training program consisting of a series

of courses offered by expert presenters from UNIAPAC associations.

After completing the education and training program, participating business executives and leaders will have the necessary knowledge and tools for making a commitment to structuring and developing a SRE, or in other words, for establishing a CSR policy.

Step 2: *Normative framework.* In the normative framework, the enterprise will clearly define its vision, mission and values, and communicate these aspects to all those involved in its work. These aspects should be included in its declaration of principles and Code of Conduct.

Step 3: *Diagnostic assessment.* A diagnostic assessment will be conducted to determine the Social Responsibility status of each enterprise. After identifying the areas in which the CSR process will be focused, the next step will be to determine the actions required in order for the enterprise to become socially responsible.

Step 4: *Objectives and Strategic Planning.* In this step the enterprise defines its economic, social and environmental objectives, in accordance with its mission, vision and values. Later, it will develop a *Comprehensive Development Plan*, including goals, activities, budgets and the names of those responsible for each objective. This plan will include various programs designed on the basis of the needs identified in the diagnostic assessment, and a work model will also be generated.

Step 5: *Implementation.* Strategies for action are developed through programs designed within the Comprehensive Development Plan. It is important to point out that each enterprise will define its CSR program in line with its particular needs and resources.

Throughout this step, UNIAPAC associations can offer consulting and an extensive catalogue of education and training courses that are adapted to the programs required by each enterprise. The goal is to gradually incorporate the CSR program in decision-making and in the way the enterprise operates.

Step 6: *Monitoring*. Support will be provided to each enterprise to assist in monitoring and reassessing its action plans, with the aim of increasing the effectiveness and efficiency of these plans and optimizing them in order to achieve the proposed objectives.

Step 7: *Social Balance (Evaluation)*. An assessment will be made of the social impact achieved in the operational process of each enterprise, and of the compliance with the economic, social and environmental objectives defined in its strategic plan. A system of ongoing improvement will be established, and a “social balance” will be issued. The purpose of this step is for the enterprise to be recognized as socially responsible, and to become a candidate for obtaining a corresponding certificate or recognition. Corrections will be incorporated into the model each year.

Step 8: *Recognition*. Awards and certificates (shared by the stakeholders) will be granted to enterprises that qualify as socially responsible, in accordance with the guidelines specified in UNIAPAC’s CSR model.

The 8 steps in CSR

Each Uniapac Association may elect to provide services such as methodology, tools, courses and workshops.

Steps for implementation	Services and results What are we offering you?	Methodology	Tools / Courses / Workshops
1. Knowledge⁶ and Commitment	Program of courses. Courses for training and education in CSR.	<ol style="list-style-type: none"> 1. Design the courses for the CSR program and contact presenters. 2. Present the program to business leaders and executives. 3. Offer CSR education and training courses, as a prerequisite for implementing CSR in each enterprise. 4. Establish a commitment for structuring a CSR process. 	<ul style="list-style-type: none"> - Introduction to CSR. - Socially responsible leadership. - Development of social competencies. - Use and administration of time for competitiveness.
2. Development of Normative Framework	Corporate Social Responsibility Policy. Definition of Values. Consultation for establishing the principles and values of each enterprise, and developing Codes of Conduct. Developing and communicating a CSR policy for each enterprise.	<ol style="list-style-type: none"> 1. Review the mission, vision and values. 2. Hold meetings for informing all co-workers regarding aspects of the Normative Framework, and invite them to participate in their formulation. 3. Incorporate CSR criteria in the strategic planning of each enterprise. 4. Establish mechanisms for information and communication inside and outside each enterprise. 	<ul style="list-style-type: none"> - Course in which Codes already developed are discussed. -Model Code of Behaviour. - Workshop for analyzing the principles of each enterprise (review and/or development of mission, vision and values). - Course on Managing on the basis of values.

⁶ Education and training.

Steps for implementation	Services and results What are we offering you?	Methodology	Tools / Courses / Workshops
<p>3. Initial diagnostic assessment of business (Social inventory)</p> <p>In relation to stakeholders</p>	<p>Diagnostic assessment of the current situation for each enterprise: <i>How is it doing?</i></p> <p><i>What is the enterprise doing in the area of social responsibility?</i></p> <p><i>What are its strengths and weaknesses associated with its social impact?</i></p>	<p>1. Analyze the activities already carried out in each enterprise that have a social impact.</p> <p>2. Evaluate the needs in economic, social and environmental aspects, and identify areas of strengths and weaknesses.</p>	<p>- Manual for Self-Diagnostic Assessment of your enterprise.</p> <p>- Course for developing a census of your enterprise.</p>
<p>4. Objectives and strategic planning</p>	<p>Establishing CSR objectives for each enterprise.</p>	<p>Establish social, economic and environmental goals and objectives, in accordance with the activities and operations of each enterprise, leading to a CSR process.</p>	<p>- Workshop on developing a social inventory.</p> <p>- Workshop for developing CSR indicators (measuring process in achieving goals and objectives).</p>

Steps for implementation	Services and results What are we offering you?	Methodology	Tools / Courses / Workshops
5. Strategies for action (Action plan)	Comprehensive Responsible Development Plan. Activities for achieving CSR goals, with objectives that can be measured over time.	<ol style="list-style-type: none"> 1. Define those responsible for CSR. 2. Define the CSR strategy in relation to objectives and actions. 3. Identify gaps for applying corresponding actions. 4. Prioritize actions in terms of the weakest area or the greatest need felt by the enterprise. 5. Develop an action plan for each CSR objective. 	<ul style="list-style-type: none"> - Workshop for developing CSR strategic actions. - Manual on CSR practices.
6. Monitoring process	Development of monitoring reports. Monitoring the actions/activities carried out, with the aim of achieving CSR goals and objectives.	<ol style="list-style-type: none"> 1. Design a guide for developing reports. 2. Assessment of progress, based on viability. 3. Detection of strengths and areas of opportunity. 4. Communication of achievements. 	<ul style="list-style-type: none"> - Forms for developing monitoring reports.

Steps for implementation	Services and results What are we offering you?	Methodology	Tools / Courses / Workshops
7. Social Balance (Evaluation)	Determining the Social Balance.	<ol style="list-style-type: none"> 1. Qualitative and quantitative evaluation of the results achieved by each enterprise. 2. Conduct an evaluation based on scales for measuring opinions of stakeholders. 3. Communication and consultation regarding results with co-workers. 	Course: determining the social balance of an enterprise.
8. Recognition	CSR Awards and Certificates (shared by the stakeholders).	<ol style="list-style-type: none"> 1. Review of objectives in CSR Plan. 2. Design and development of certification process. 3. Grant awards and certificates to enterprises demonstrating viability. 	- Indicators for evaluating CSR.

Development Foundation and Inspiration

1. UNIAPAC and Spirituality

Spirituality is nowadays on everyone's agenda. It is our purpose to reflect on Christian Spirituality and its importance to us as members of UNIAPAC. When thinking about **corporate social responsibility (CSR)** and each of its dimensions: economic, societal and environmental, we are mindful that there indeed exists a **fourth dimension**⁷ that we need to consider, specifically our dimension of **spiritual** relationships.

UNIAPAC defines itself as a Christian movement. This signifies that our identity encompasses a fundamental reference to a person, Christ. This relationship is of course spiritual, because the historic Christ died and was raised from the dead. So although, we cannot physically meet him in the course of our earthly lives, we may indeed encounter him in a very real way, through and in the Holy Spirit. In Christianity, spiritual experience does not refer to abstract values or esoteric states of mind, but rather **to a concrete, personal and existential experience**: the everyday encounter with Jesus Christ in His Spirit.

⁷ *Mgr A. van Luyn, bishop of Rotterdam (The Netherlands) and chair of COMICE (European Conference of Bishops) was the one who introduced this concept of the fourth dimension. In December 2001 he delivered a speech ("The market and the common good") for a symposium of NCW, in which he also explored the issue of CSR. He ended this part of his speech as follows: "Wouldn't it be good to supplement the set of three P's (Profit, People, Planet) with a fourth 'P', to express the spiritual dimension which is indispensable for genuine humanity, also in the business community? I could not immediately think of a 'P' -word in English, but from Greek 'Pneuma' or 'Psyche' would be suitable."*

Are we able to give examples of “places” where we may experience this spiritual encounter?

- Saint Paul speaks about the “Inner Man”.
- In the Old Testament the prophets designate the heart as the centre of our spiritual experience and moreover, it is in the heart, according to the Psalms, that we experience various ways of prayer: the presence and dialogue with Jesus and His Father.
- Also, in exercising our spiritual liberty envisioned as a capacity for determining ourselves following an inspiration or a call coming from outside of ourselves.
- In the sacramental life of the community of the faithful.
- Lastly, the Gospel read in the Spirit, renders universal and fitting for modern times the historical life of Christ for us today

In what does a spiritual encounter consist? The prophet Micah (6, 8) had a beautiful way of expressing it, which is still valid for us today: “to walk humbly with your God”. Is this not a wonderful description of our spiritual life? The spiritual dimension could also be seen as “passionately seeking intimacy with Christ”⁸. We are made aware of this from the beginning of the Gospel according to saint John: “Come and See” to “stay” with Christ, while keeping in mind that meeting with Christ will always lead us to follow him and to bring the Good News of his love to the whole world: Christian spirituality lives in the heart of the world.

Take the example of Zacchaeus (Luke, 19) He “sought to see who Jesus was” (19,3). Is this not at the heart of each and every spiritual life? It is comforting to see that his life as a Publican did not cause him to alter his path,

⁸ EDC, « Gouvernance »

and we may also feel like this. He was surprised by Jesus when Jesus invited himself into his house without prior notice: "Zacchaeus make haste and come down; for I must stay at your house today." Zacchaeus is overwhelmed by his encounter with Jesus which gives him a sense of being loved. It is only then that he becomes aware of the moral demands that his friendship with Jesus entails. The energy to change his life morally speaking stems from the loving thoughtfulness of Jesus. He is going to show justice to others because he has been loved by Jesus. Morality originates from a personal and intimate encounter with Jesus. Friendship and Justice become linked.

And what about us? What can we do? We are certainly sensitive to this type of experience; but we often lack the words to recognize and express our intimacy with Christ, an intimacy which is none the less very real.

In her autobiography, Etty Hillesum, tells us that her life feels like "a very deep well, where at the bottom she found God".

When an adult Christian is asked to evoke a scene or parable from the Gospel which has particularly touched and affected them, we are often surprised by the profound response. A very prominent industrialist was known to always live by a few pages from the Gospel, including the Beatitudes. Father Varillon once said that the moment we are closer to God is when we make important decisions, as we try in these moments to be truly free, and God loves the freedom of our capacity to commit ourselves fully. As an entrepreneur is supposed to make frequent decisions, he can count on the presence and inspiration of God in the Spirit. Similar thoughts can be chosen for managing and leading business entrepreneurship: Being close to Jesus is just as important in Business.

For a Christian businessman, vitality and energy do not stem solely from the respect of a set of moral commandments, but rather, more so from an ongoing experience of the living and spiritual presence of Christ. From this point of view, we must understand the importance of the theological virtues of faith, hope and charity, in moving from spiritual life to moral life. The following examples illustrate this point:

- **Hope** strengthens our moral commitment for justice, by reminding us that Christ is the Alpha and Omega, the beginning and the end (Apocalypse, 1, 8) of everything. Undoubtedly there exist fears and despondency in our lives, but since Jesus has already vanquished evil, it is now towards Him and His Kingdom that we are walking here on Earth. As the French poet Peguy tells us: at the beginning of every day it is our little sister “Hope”, who makes us stand up and resume our walk.
- Through **Faith** we believe that we are not only terrestrial entrepreneurs but that through our profession we are really builders of the Kingdom of Heaven alongside Christ.
- **Charity** is the basis for justice, in the sense that all human beings are worthy of respect because we are all unconditionally loved by Christ, who died for each and every one of us.

Beginning with these theological virtues, justice and the other human virtues appear as expressions of God’s love, who loves us first. In other words, theological virtues integrate human values into the notion of Salvation brought to us by Jesus Christ and these virtues push human values far beyond their own limits. In this

way, our work as entrepreneur reaches the infinite goal of the Kingdom of God.

Therefore, spiritual experience unifies us deeply, brings us a profound peace and makes us available for the mission with Christ. In fact, spirituality fortifies our inner being, strengthens faith, hope and charity which in turn animate and revitalize the human values: liberty, justice, truth and solidarity shared by us Christians with all men and women of good will. We often ask ourselves what is specific about Christian behaviour. What is specific is the inner vitality of our common human virtues, such as justice, by the theological virtues of faith, charity and hope?

Let us now attempt to define the sense of spirituality within a movement such as UNIAPAC.

One person that has certainly lived according to the Spirit of Jesus (i.e. spirituality), is the Mother of Jesus, the Virgin Mary: “the Spirit will come upon you” as it is said to her in the Annunciation. What is the work of the Spirit inside Mary? It is not through the Holy Spirit that Mary conceived Christ thereby taking flesh to be able to dwell among us? In this way, the work of the Holy Spirit (spirituality) is par excellence Incarnation.

So how can we understand the spirituality of non-professional people, for example, within UNIAPAC?

By following the example of the Virgin Mary.

By continuing the incarnation of Christ in our world today.

By adopting the way of Christ in all aspects of human life.

Just as Mary gave birth to Christ, we too have to work hard so that Christ becomes a part of us all. We can see here that spirituality is not opposed to practical life. Spirituality consists in transforming human reality into the spiritual body of Christ. And how do we do this? In a very simple way: by adopting Christ's ways in all spheres of life (especially the economic life). His love will transform us.

Does this approach correspond to the social thought of the Church? Of course it does. A letter to Cardinal Roy (Paul VI, 1971) develops on this thought:

“It is incumbent to all Christian communities to objectively analyse their national situation and to enlighten it through the inalienable wisdom of the Gospel, to draw on the principles of reflection, norms of judgement, and directives of action within the social teachings of the Church.... It is up to these Christian communities to discern, with the help of the Holy Spirit, the options and commitments that should be followed to make the necessary social, political and economic changes”. (N⁴)

We can see that this process is schematically described as observation, judgement (discernment), and action and that spirituality is evoked twice: once between observation and judgement (“enlighten it through the inalienable wisdom of the Gospel”) and the second one between judgment and action (“to discern, with the help of the Holy Spirit the options and commitments that should be followed...”). In other words, the social teachings of the Church closely combine spirituality and ethics.

What is the place of spirituality in Corporate Social Responsibility (CSR)?

There is new emphasis on enterprise responsibility, be it economic, social, or environmental but spirituality alone can offer the complete perspective we need: to ensure that an enterprise works to construct the Kingdom of Heaven and the Body of Christ. Just as in the example of Zacchaeus, it is friendship with Christ that can provide the spiritual energy (the love of Christ) to realise this construction.

Cardinal Danneels often emphasizes that human values without spirituality (faith, hope, and charity) are like plants without roots, which, lacking energy, wither and die. As such, the spiritual life is without any doubt **the soul of the other three dimensions** of CSR. In light of what we have already said and knowing that Spirit of Christ spreads throughout creation, we may come to see how each of the 3 dimensions, economic, societal and environmental, is vitalized and integrated into the edification of the Kingdom by the fourth dimension, spirituality.

From these brief reflections, it might be interesting to raise the question, how can we enhance further the spiritual experience of UNIAPAC members? How can we help nurture contemplation in action?

2. Christian Spirituality: the Soul of CSR

Introduction and foreword

Up to now we have tried to clearly define what « Christian Spirituality » means for a movement like UNIAPAC and how it operates through the use of theological virtues: Faith, Hope and Charity. We want to build on this reflection by showing how spirituality can be the soul of Corporate Social Responsibility (CSR), Soul here meaning interiority, inspiration and orientation.

Before starting to speak about this subject, let's just remind ourselves that Christian Spirituality is not separate from daily life; on the contrary, it exerts a huge influence on it. Christian Spirituality has led to the respect of the dignity of each human being in social life, since Jesus, the Son of God, gave his life out of love for each human being, especially for the weakest. Its influence is at the basis of the whole European civilization and the tradition of human rights. Régine Pernoud has proved how, as early as the Roman Empire, the legal status of women, children and slaves was improved under the influence of the Eucharistic celebration and its ethical consequences. Spirituality and social life are intimately inter-twined. Therefore one should not do away with spirituality too quickly believing it to too idealistic and unrealistic; human beings also need to perceive the promise of God, knowing that it is linked to the mystery of God and the Cross. We would like to show in this essay *specifically* what spirituality brings to CSR: Long needed hope and confidence in social life.

The aim here is not to cover the whole CSR issue. Let us simply suggest a very straightforward way of understanding it, that is to say, enterprises' awareness of their responsibility and the impact of their actions on the environment and society at large. This very same thought has already been expressed within the concept of respecting all the "stakeholders" rather than the sole "shareholders". Stakeholders generally include employees, clients and suppliers, the society at large (including the political sphere) and obviously the environment. With this interpretation, social responsibility could be called societal responsibility to demonstrate that it goes beyond the limited social sphere of the employers / employees relationship.

CSR is not a new concept, but we have been hearing more about it recently due to current thoughts on

sustainable development as well as climate change. Nevertheless, differing interpretations persist. Indeed, one may distinguish a so-called Anglo-American line which defines CSR as respecting what is defined by law and also perhaps the respect of some ethical rules; whereas the so-called European line would make a far greater distinction between moral and legal, the CSR being understood as what goes beyond the enforcement of the law through a renewed higher ethical consciousness, especially when it comes to the environment.

This poses a fundamental question: should we transform this progress in ethics into a restricting legal framework? The prevailing feeling is that the CSR actors are inclined more towards a voluntary-based policy rather than a compulsory framework. We should also take into account that in some countries (like in Europe) there already exist extremely developed social security systems which take care of vast sectors of CSR while elsewhere these systems may be far less developed.

It is also obvious that there is a whole range of interpretations of CSR, from the minimalistic to the maximalist. Neo-liberalistic theoreticians would consider that the purpose of an enterprise is to produce as much added-value as possible for the shareholders and consider everything else to be superfluous. The maximalist position consists in a type of neo-paternalism where the enterprise would provide total welfare for all stakeholders.

For Christians, the content of CSR is enlightened by the social teaching of the Church.

The word « responsibility » should indeed cover the notion in ethical and legal terms, as well as the newer principles like sales forecasts and safety, even though these concepts have not yet been precisely defined. We are not far off from concepts such as “citizen enterprise”.

The concept of enterprise, which would seem simple at first, is actually complex. An enterprise is a very complex reality where significant conflicts arise. I do not mean here the fight against Marxism on the owning of production resources, but rather the dichotomy between its judicial definition and the daily reality. An enterprise is legally a society of capital, and the actual daily experience of an enterprise represents a society of persons who join forces to carry out production. The same complexity immediately arises when talking about stakeholders, not mentioning the relationship with the political sphere.

For this reason, we need to define an enterprise in such a way that it takes into account the whole complexity. Either, the concept is inclined towards the material world, an enterprise is a society of capital which exploits natural resources and transforms raw material, or the concept is understood as a grouping of persons that would form a kind of community with no mediation between them. In reality, the complexity lies in the interaction between these two domains where the relationship with things meets the relationship with others.

An enterprise is indeed a set of interpersonal relationships, but it is so through the mediation of things with which these persons operate to produce goods and services that are then exchanged on a market. One grasps the complexity of an enterprise when it comes to defining the levels of participation (shareholding, decision process, and sharing of the added value) and questions of justice. J. Girette described his experience as manager and co-worker, nothing less than the first tribute to justice in an enterprise is the acknowledgement of each person's skills, dignity and their contribution to the whole.

Let us tackle a last important point. CSR has an impact on the two fundamental relationships which characterize the social aspect of man: the relationship with nature and

the social inter-relationships among men and women. These are the two relationships which characterize the triple concept: “Planet”, “Profit” and “People”, in other words, environment, economy and society.

Environment addresses the relationship with nature as a place of life and habitat for men; economy addresses, like we have just said above, the complex interaction between the relationship with nature (in the form of resources) and the inter-relationship with man in the form of social organization of production resources. Lastly, society and politics deal with direct human interrelationships.

We immediately realize that CSR addresses deep anthropological issues since it aims to enlighten the responsibility of enterprises in their fundamental anthropological relationships.

From here on, we will think about the way spirituality enlightens and inspires the three axis of CSR: environment, economy and society. The Eucharist will serve as a basis for spiritual understanding here, even though for pedagogical reasons, we will use the Book of Genesis to address the environment.

Spirituality and relationship with environment

According to Genesis, God created the earth as a « Garden » with vital resources and a « House » so that man could live there. “And God saw that it was good”. In this Eden, God and man meet and talk, a relationship of total confidence exists and God entrusts the garden and the house to man so that he could use it for his own good. Humanity is therefore clearly established as the “Steward” of creation, but subordinated and subject to the love logic of God.

Unfortunately, out of pride, man breaks this implicit covenant and creation itself is wounded, hostility settles

in, the harmony is broken to such a point that creation is a threat to the survival of humanity: this is the episode of the Flood. But God refrains from total destroying the earth and enters into a new covenant with Noah bringing about a new blessing for the Earth.

According to Jewish and Christian spirituality, Earth is a gracious gift, part of the Covenant relationship between God and Humanity. The essential relationship between man and “nature” is therefore one of gratitude for this gift. We find signs of this behaviour in Psalms, and also in songs of poetry such as the *Canticle of Creatures* from saint Francis of Assisi. Before we can have a utilitarian relationship with the environment, we must first have a position of respect towards creation and the Creator.

Moreover, as P. Ricoeur noted, the story of Genesis is anthropocentric and not cosmo-centric; it is the tale of a man who emerges from his cosmic environment by becoming partner-manager-master of the universe in relationship with God. Here is a clear rupture with such ideologies as “deep ecology” which consider that man is one element amongst others inside the cosmic universe where he is immersed. On the other hand, neither does humanity have in an all-powerful domineering attitude which would allow him to exploit the universe as a thing at his total disposal. Philosophically speaking, it is neither a relationship as a slave totally subject to the cosmos nor a relationship as a purely promethean master. Man’s true standing is that of a creature destined to become a child of God, free and responsible vis-à-vis creation which is a gift of god inspired out of love.

This founding relationship has numerous repercussions. It is obvious that creation has been entrusted to all humanity and not just to a privileged-few. In other words, we see here a concept which is very important to

Christian social teaching that we call “the universal destination of goods”.

But this founding relationship in Genesis does not match with the myth of Prometheus in Greece, where the relationship between man and the universe is soiled by jealousy and competition with other gods. This is not at all seen in the Jewish and Christian tradition whose basis is founded on confidence and gratefulness, although this founding relationship was darkened by sin afterwards. Since then, the use of the universe must be organized according to the principle of love which is the very essence of the gift of creation. But this also means that the use of the universe must serve humanity.

Some specialists have made us aware of the extreme importance of this vision. The Jewish and Christian concept of creation is different from the concept of God himself. Creation is a gift from God, but not God. Working on earth and working the land (for instance working the soil, the mines ...) is neither touching God nor any other gods, but it is an action that makes the best of creation. In other words, the earth can be utilized without us assaulting neither gods nor spirits.

Some claim this source of space of freedom was what, in the Christian culture, allowed for the emerging of a society of research in science and techniques. The covenant we have with God means however that man is subordinated to a set of ethics (not to eat the fruit of the tree of knowledge of good and evil) : the use and distribution of the goods of this earth must remain faithful to God’s will. Nature is a gift that can only bear its fruit according to the God’s will, if not, nature will “resist” and man will become lost. The modern world knows all about this.

Let us also mention another distinction between this definition of spirituality and other interpretations. Max

Weber distinguishes between the Western-Christian conception and use of reason and the way it is viewed elsewhere. He suggests that in our culture reason is creative and innovative; it is free, while elsewhere reason is essentially used to make us slaves to reality. According to him, it is only in the Western world that modernization and emancipation could ever have a foothold and nowhere else like, for instance, in the Chinese culture. Weber's position needs to be amended, because western culture has often misused this autonomous reason, but it gives tribute nevertheless, in a religious vision, to the confident relationship between God and man.

So to sum up, in Christian spirituality, environment is a gift of the Creator for the whole of humanity. Therefore, as part of creation, we should first and foremost show gratitude and a desire to contemplate its aesthetic dimension. Secondly, we need to fulfil the Covenant: this heritage has been entrusted to man and he is in charge of making it bear fruit for all of mankind. Finally, no *good/resource/fruit* in the universe could possibly be of such value that it could replace God. In the Bible, we witness the prophets' fundamental fight against idolatry...this fight is far from being over today. We are reminded of this when Jesus says "you cannot serve two masters, God or Money".

Truly, we can only serve one master: God, and only in Him can his creation find the true freedom inherent to being God's children. The study of the life and organization of a religious order like the Benedictines along the centuries would provide for a convincing illustration of this perspective. The link between Genesis and the Eucharist is obvious: in the Eucharist, Jesus restores the original order established by God and Creation.

Spirituality and relationship with economy

Let us now try to do the same—having spirituality enlighten the three CSR dimensions— by moving on to the second relationship, economy. Our goal here is not to deal with in depth the crucial questions that are facing our economic system as it works today in the world. We will simply show how spirituality inspires a new vision and attitude towards economic purpose. This purpose may be expressed in the following way: economy aims to provide men (universal and integral) with the goods and services that he needs for living in dignity.

As we mentioned, this is a very central and altogether rather complex domain, since it combines the relationship with nature together with the relationship with others. It is actually a relationship with others, but operates through a relationship with things. For inspiration, I would like to look to some lines of the Gospel according to Saint Luke that present the story of the Institution of Eucharist (J-M Hennaux, *L'Eucharistie fondement de l'agir chrétien*, - Eucharist, foundation of Christian behaviour - Editions IET, Bruxelles, 1973).

The verse which is significant: *"Then he took the bread, said the blessing, broke it, and gave it to them, saying, "This is my body, which will be given for you; do this in memory of me."* (Luke, 22:19)

Jesus took the bread; he had prayed for a long time and thought about this Eucharistic gesture which symbolizes His entire life. He asks the question: What is the true meaning of this act for him? In Jewish and Christian prayers, bread is the "fruit of the earth and work of human hands" (Mass Offertory). We find here the two fundamental relationships which characterize the economic field (see above). We have just talked about the relationship with the earth. Now, let us focus on

human work. Bread is the work of human hands used to nourish the life of man. Through work, he sustains and develops his life. But food in the Bible not only is destined for eating, it also encompasses the social aspect of a meal, of sharing and communion. Working to produce bread consists ultimately in transforming the earth with a view to exchanging and sharing life, universally and totally, or put briefly, with the intention of forming one body with Christ. We know that in the Bible, the end often takes the form of an eschatological meal gathering all men around God. Therefore, the bread that Jesus takes at this solemn moment symbolizes the desire to make humanity to live in one body with Him. Furthermore, He accepts the bread after having received it as a gift from his Father: The Eucharist renews the original experience of creation as we have seen. This is the reason why Jesus gives thanks.

But this vow can only be taken because Christ has already made a gift of himself in the Eucharist gesture. The body that Jesus offers for food is his life. United with the Earth, Jesus' body takes responsibility for all matters concerning the earth. This is the fulfilment of Incarnation. To be able to unite with each and every one of us, Jesus must become like bread and therefore also die; this is why he breaks the bread as a symbol of his death.

“Do this in memory of me”. So taking responsibility for the earth, the fruit of the earth and the work of human hands and in dying, Jesus transforms himself into a thing (bread) and offers up himself as food for us all. *“Do this”* is not only an invitation to repeat the rite, but also to repeat same act of love that this rite symbolizes. In other words, it he urges us to follow his example and become the bread of life through our daily work.

This gesture bestows on economic life an extraordinary sense. This means in the Eucharistic perspective, to

become bread that nourishes the life of others. Through his work, not only does man transform the world of things, but he also transforms himself, moving into the world of things, of which bread is the symbol. Therefore, though such an act of self-investment, through work in the world of things, man shares *himself* through the things he produces and exchanges and so enters into a place of communion with others. We recognize here the essence of economy in an enterprise: the relationship between persons in mediation with the material world. Through the Eucharist, we come to grasp the deep significance of this abstract concept. The whole universe is destined to be transformed by human hands, to become bread unifying humanity into one body, the body of Christ.

At first glance, this spiritual vision of economy may seem unfamiliar to us, but if we think about what a sculptor tries to do when working a block of marble, or what a composer does when he aims to make the universe “sing”, or what a ballet dancer signifies when making his body dance, we soon see that it is here too a matter of transforming the universe so that it can symbolize beauty. The mystical, aesthetical and economic are not that far from one another, if they remain related with Eucharist.

In this way the Eucharist bestows economy with additional sense allowing us to deeply enlighten our economical activities.

But if, through work, men and women are called upon to work with a sense of spiritual vision, working conditions must be such that the spiritual reality can be respected.

If production is meant to promote unity amongst human beings, should we not make a moral judgement on the choice of products than are being produced?

If the products of economy participate to the mystery of salvation for all humanity by supplying food necessary

for life, then this raises a serious question: Should we feed man in all his states and should we feed all men? Universality and integrality! This being the case, then famine in this globalized world is radically incompatible with the Eucharist teaching.

Are we really becoming one, one unique body, or rather does our economic system weaken our humanity and separate us more and more?

At the end of this reflection on spirituality and its relationship with economy, it may seem strange that issues like profit, interest, competitiveness, and strategies are not addressed more explicitly in our spiritual reading. From a rather formal point of view, we may say the following: we have moved along to the order of the ends, while the issues like profit for instance pertain to the order of the means. The means are legitimate and necessary. But more often than not, in economy, ends and means are too often the wrong one round; in this reflection, we have wanted to favour a more spiritual vision (the life in the Spirit), without denying the means to obtain this aim. All things considered, the underlying question is the following: is spirituality experienced out of the constraints, conflicts and limits of real life, or on the contrary can it be found at the very centre of everyday life? It is obvious that the latter is the true. A world with no competition would be foreign to human nature. Nevertheless, spirituality prevents competition from becoming the underlying force for the human condition. At the end of the day, man is mortal, finite, in conflict, but death does not have to be the ultimate horizon nor the ruling factor in life, and this is all thanks to spirituality. The Eucharist is the fulfilment of Jesus Christ's will to share with us our human condition and to integrate it into his Kingdom. Having said that, it remains a valid point that the discussion between the means and the ends should be the object of later reflection.

Spirituality and the relationship with society

It remains for us to spiritually enlighten human, social and political relationships; or in other words, what today is referred to as the “societal”.

The most explicit and the most central passage of the New Testament on this subject is chapter 13 of the Gospel according to Saint John: the Washing of the Feet. We know that this passage plays the same role as the Institution of the Eucharist in the other Gospels. We may conclude therefore that the Washing of the Feet reveals to us Jesus’ spiritual attitude towards the Eucharist. Jesus wants to disclose at this crucial moment the sense of his mission towards mankind. He wants to emphasise his attitude not only towards his disciples, but also towards human freedom, urging them to follow his example. This passage is spiritually meaningful because Jesus is making a symbolic gesture, fully conscious that he has come from the Father, as Son of God, and that he will go back to the Father. We are not only witnessing a sanctimonious spectacle but also the revelation of the Mystery of the Trinity. God is at our feet!

The very central nature of the passage allows us to make the following interpretation: human and social relationships usually take place according to the Master and Slave logic. The slaves do what they are forced to do, and the Masters do what their power allows them to do. Power relationships often preside over social relationships. This is apparent in international relationships and this logic is also very much at work in political spheres as well as all social relationships. The passage is very explicit on two points: Firstly Jesus, as Son of God, is fully aware of the crucial moment. He knows that he will be raised and He wants to share with others the essence of his testament. Secondly, the

reference to the Master and Slave is clear and needs no real explanation. What is new in Jesus' extraordinary gesture? He is not only saying: "I reject this Master and Slave dialectic" but knowing where He comes from and where He is going to, He also says: "I am the Lord", and at the same time, in accordance with the Incarnation, He adds that He freely makes himself into the servant.

It is not merely about teaching a lesson, but also about the revelation of the very identity of God. The true identity of men and women is that we are God's children together in the body of Jesus-Christ, and therefore we are all brothers and sisters. It is the inversion of the Master and Slave relationship.

Through Jesus, the disciples come to recognize that every man is worthy of dignity, man is not a slave, subdued and humiliated. Each man is worthy of dignity for he loved by God and he has received talents and gifts that he can assert and use. However these gifts, these abilities, like those of Jesus, must be used to serve others. Through the washing of the feet, the concept of the slave is done away with, because to serve is not to be subdued by fear of death. What is interesting about this revolutionary attitude is that Jesus does not deny the existence of differences in abilities. He does not suggest that hierarchies are unnecessary, that conflicts do not exist, that injustices have not been committed. Here Jesus is intimating an attitude for doing away with violence.

Such a concept clearly differs from Marxist thought (the Slave's point of view) as well as from the individualistic and materialistic liberal thought (the Master's point of view). Let us also note that Buddhist spirituality, so well appreciated by some Western intellectuals, neither fully matches the Christian way, although there does exist some stimulating room for dialogue. Compared to Islam,

Christian spirituality better accommodates the autonomy and interiority of human freedom.

Christian spirit encourages entrepreneurial spirit, creativity, innovation, competence, etc ... but not as a means to domineer but to serve. The Christian position is not one of being superior but one of being at each other's feet, just like Jesus who washes the feet in his status as the Son of God. To describe this movement, one Christian philosopher coined the following phrase: "The end of authority must be its end". Furthermore, it cannot include the alienated life of a slave.

One sociology specialist claims that today's conditions of life radically alienate people: We are not given the possibility to integrate our life in a historic framework, we are broken, our lives are fragmented, and there is no longer continuity or stability. Man is no longer the master of his own future. We live within an anonymous system of powers, like the market economy, which dominates our life. What is striking is that high ranking political and economical officials also confess that they are helpless in view of the social future. The paradox is the following: For manufacturers, technology has brought about extraordinary means of intervention and power, but at the same time it has reduced us to objects and tools. For consumers, never before in the Western world have we had so many products to satisfy our needs at our disposal, but we have the strange feeling that we must pay for this opulence with our very soul: Advertising tells us to consume and keep quiet. This apparent freedom turns into a deep dependency; the supposed master is in actual fact a self-made slave. As individuals as well as a society we still need salvation.

Through his symbolic gesture of the Washing of the Feet, Jesus emphasises in a very profound yet simple way the stakes at the heart of social relationships. It is

constantly about the Master and Slave logic. Jesus did not just bring a few good ideas on the subject but he also set an example- he the Lord came down from heaven to freely give his life.

Conclusion

What is striking is that CSR tackles the fundamental relationships of social anthropology: the relationship with nature and the relationship with others, together with ecology (relationship with nature), economy (relationship with nature and others) and society (social relationship at large).

We have attempted to demonstrate how these relationships and spheres can be inspired by this third relationship that constitutes our very essence as human beings, our relationship with God. The latter is like the soul of the other two. The essence of Ecology and human history (economy and society) can be found inside spirituality. They acquire an eternal quality.

Christian spirituality is life in the Spirit, which is not foreign to this world but incarnates and brings the very life of God into our own. It is neither a question of morality nor ethics, and far less a political program. Here is the essence of Christian life, which we are called upon to share with the whole of human life.

On reaching the end of this document, one may feel that we have addressed the issue of CSR too much from environmental, economic and societal points of view; that we have reflected far too much on the relationship between business and ecology, economy and the society; and that we have neglected or disregarded the spiritual vision of CSR. To do otherwise would have been difficult, we would have had to consider an enterprise as a collective entity and try to perceive its responsibility from a spiritual point of view.

An enterprise, according to what has been said above, sets up a human social entity and not only a legal entity constituted of capital. This entity is obviously complex. It forms many links between many social actors, but always acts within the material world. As soon as a social entity is formed, it should be apparent that there is also participation to social responsibility. To say it using words familiar to Christian social teaching, an enterprise has a responsibility towards the national as well as the world's common wealth. Undoubtedly, the limits of this responsibility are uneasy to define, they depend on historical circumstances, but such a principle is nonetheless valid. Our spiritual reflection on these three precise relationships remains valid for enterprises.

A well-known Belgian employer recently announced that any decision made in his business would now have a positive impact in the three areas: ecology, economy and society, and would not only be considered from a financial aspect.

A message of spirituality to the CSR would be that Christian Thought breathes life and hope to these social realities giving us hope through the well known troubles and tribulations.

Is not this message of hope and confidence in the societal action exactly what is lacking in modern times?

So many discourses today are full of cynicism, short-termism and mistrust; a deep breath of life is more than welcome.

Annexes

Annex I What is Uniapac?

Annex II Bibliography

Annex I What is Uniapac?

«An international meeting place for Christian Business Executives to promote the Christian Social Thought within the business world»

UNIAPAC is an international federation of national Christian business leaders associations. Its full name is The International Christian Union of Business Executives. It is a non profit association, with headquarters in Brussels, Belgium, and is active in 23 countries with corresponding entities in a further 20+ countries.

A Slice of History

UNIAPAC was established in 1931 as "Conférences Internationales des Associations de Patrons Catholiques", between federations of Dutch, Belgian and French Catholic Employers (and with observers from Italy, Germany and Czechoslovakia), on the occasion of the 40th anniversary of the Encyclical "Rerum Novarum" in Rome.

After World War II, UNIAPAC was enlarged to include other European countries and Latin-American Countries and changed its original name for a one in French, the 'Union Internationale des Associations Patronales Catholiques', with the initials UNIAPAC (1949).

In 1962, UNIAPAC became an ecumenical association under the new denomination "International Christian Union of Business Executives", conserving its initials. By the same time, UNIAPAC gained members in Asia and in Africa.

Its Mission

In light with the Christian Social Thought, its goal is to promote amongst business leaders the vision and implementation of an economy serving people and the common good of humanity at large. They commit themselves to:

- their personal TRAINING,
- the TRANSFORMATION of their enterprises and their businesses' environment, and
- the contribution to the CONSTRUCTION of a more just and humane society.

Its major lines of actions are the following:

- Through its national associations but also on a global scale to initiate and support all actions helping to respect man and to put man at the centre of enterprises and the economy.
- To serve as a link between its national associations around the world and to promote and facilitate international exchanges, projects and actions among the national association members.
- To support national associations when necessary and to promote the creation of new UNIAPAC associations in countries where it is not represented.
- To represent its national associations (when they have no representation) in international organisations pertaining to its goal like the UN (ECOSOC, UNCTAD,

UNESCO...), OECD (Organization of Economic Cooperation and Development), ILO (International Labor Organization), WTC (World Trade Council), ICC (International Chamber of Commerce), and Regional Organisations (Latin America, Europe ...).

- To represent its national associations to the Churches (Vatican Pontifical Council for Justice and Peace, COMECE, CELAM, CCEE, CEC-KEK, ICO's ...)

International Presence of UNIAPAC

Since its foundation in Europe in 1931, UNIAPAC has expanded widely throughout the World. Today, as well as individual contacts worldwide, UNIAPAC federates a network of local associations gathering together about 30,000 Christian Business Executives from the following countries:

Argentina, Belgium, Bolivia, Brazil, Chile, Congo-RDC, Ecuador, France, Germany, Hungary, Italy, Mexico, The Netherlands, Paraguay, Poland, Portugal, Slovak Republic, Slovenia, Spain, Switzerland, Thailand, United Kingdom, Uruguay.

There are Associations in process of joining in the following countries:

Angola, Burkina-Faso, Cameroun, Indonesia, Korea, Malaysia, Mauritius, Singapore, the USA

and Associations in the process of creation in others such as :

Australia, Colombia, Cote-d'Ivoire, Dominican Republic, Ghana, Haiti, Hong-Kong, India, Japan, Panama, Peru, Senegal, Uganda.

Members of the Board (2006-2009)

Since November 2006, José Ignacio Mariscal (Mexico) has been elected President of UNIAPAC International.

With the aid of :

Pascual Rubiani (Paraguay) and Pierre Lecocq (France)
Vice-Presidents of Uniapac,

Edouard Herr s.j.(Luxembourg)
Spiritual Adviser,

Laurent Mortreuil (France)
General Secretary.

A specific structure exists to foster the action of Uniapac in Latin America with the following persons :
(Mandate from 2007 to 2010)

Pascual Rubiani
Vice-President of Uniapac, President of Uniapac Latin America

Juan Manuel Lopez Valdivia & José Maria Simone
Vice-Presidents of Uniapac Latin America

Ma. José Orellano
General Secretary, Uniapac Latin America

1. ARGENTINA

ACDE - UNIAPAC ARGENTINA (Asociación Cristiana de Dirigentes de Empresa)

www.acde.org.ar

Delegate to UNIAPAC : *Jose-Maria SIMONE*

2. BELGIUM

- ADIC (Association Chrétienne des Dirigeants et Cadres)

www.adic.info

President : *Marc VAN OSSEL*

- VKW Ledenwerking VZW (verbond van Kristelijke Werkgevers en Kaderleden)

www.vkw.be

Chairman : *Guido BEAZAR*

3. BOLIVIA

- UNIAPAC-COCHABAMBA

President : *Oscar ZURITA*

4. BRAZIL

-ADCE (Associação de Dirigentes Cristãos de Empresa)-Sao Paulo

www.adcesp.org.br

President : *Carlos CAMARGO*

- ADCE (Associação de Dirigentes Cristãos de Empresa)- Minas Gerais

www.adce.org.br

President : *Sergio CAVALIERI*

5. CHILE

USEC (Unión Social de Empresarios y Ejecutivos Cristianos)

www.usec.cl

President : *Jorge MATETIC RIESTRA*

6. CONGO-RDC

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General Secretary : *R.F. Martin EKWA bis ISAL, s.j.*

7. ECUADOR

- ACE Guayaquil Ecuador

President : *Andres BALLERINO*

- ANDE (Asociación Nacional de Empresarios)

President : *Pablo PINTO*

8. FRANCE

- Les EDC (Les Entrepreneurs et Dirigeants Chrétiens)

www.lesedc.org

President : *Pierre DESCHAMPS*

- MCC (Mouvement Chrétien des Cadres et Dirigeants)

www.mcc.cef.fr

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9. GERMANY

- AEU (Arbeitskreis Evangelischer Unternehmer in Deutschland e.V.)

www.aeu-online.de

Delegate to UNIAPAC : *Hans Hermann RESCHKE*

- BKU (Bund Katholischer Unternehmer e.V.)

www.bku.de

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10. HUNGARY

ErMe (Keresztény Érték Megőrző Egyesület)

www.ermeklub.hu

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11. ITALY

UCID (Unione Cristiana Imprenditori Dirigenti)

www.ucid.it

President : *Prof. Angelo FERRO*

12. MEXICO

USEM (Confederación de Uniones Sociales de Empresarios de México, A.C.)

www.usemconfederacion.org

President : *Luis de la PEÑA*

13. THE NETHERLANDS

Vereniging VNO-NCW

www.vno-ncw.nl

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14. PARAGUAY

ADEC (Asociación de Empresarios Cristianos)

www.adec.org.py

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15. POLAND

PSChP / PACE (Polish Association of Christian Entrepreneurs)

www.pschp.pl

President : *Ireneusz MARCZYK*

16. PORTUGAL

ACEGE (Associação Cristão de Empresarios e Gestores)

www.acege.org

Delegate to UNIAPAC : *Nuno FERNANDES-THOMAZ*

17. SLOVAKIA

- ZKPM SR (Association of Christian Entrepreneurs and Managers of the Slovak Republic) www.zkpmr.sk

President : *Ing. Pavol FAKTOR*

- VENITE

President : *Jozef VANCO*

18. SLOVENIA

ZKPS (Slovene Christian Union of Business Executives)

www.zdruzenje-zkps.si

President : *Dr. Drago RUDEL, El. Eng.*

19. SPAIN

ASE (Acción Social Empresarial)

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

President : *Carlos ALVAREZ JIMENEZ*

20. SWITZERLAND

VCU (Vereinigung Christlicher Unternehmer der Schweiz)

www.vcu.ch

Delegate to UNIAPAC : *Roman KUHN*

21. THAILAND

CBEG (Catholic Business Executives Group)

President: *Prachuab TRINIKORN*

22. UNITED KINGDOM

CABE (Christian Association of Business Executives).

www.cabe-online.org

Chairman : John McLEAN FOX

23. URUGUAY

ACDE (Asociación Cristiana de Dirigentes de Empresa)

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