

**CSR IN CLASS:
the spreading of CSR in secondary schools
and their territories**

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Transnational report



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Content

PREFACE- DESCRIPTION OF THE PROJECT	1
1. EUROPEAN STRATEGY.....	3
2. COMPARISON OF THE ECONOMIC DEVELOPMENT SITUATION OF THE COUNTRIES AUSTRIA, ITALY AND SLOVENIA	4
2.1. General description of the countries	4
2.1.1. Austria	4
2.1.2. Italy.....	4
2.1.3. Slovenia	5
2.2. Comparison of statistic data on the economic development for 2016	6
3. CSR IN EACH COUNTRY.....	7
3.1. Description on CSR in general in each partner country.	7
3.1.1. Italy.....	7
3.1.2. Austria	10
3.1.3. Slovenia	16
3.1.4. Conclusion	18
3.2. Main players in CSR in the participating countries.....	20
3.2.1. Italy.....	20
3.2.2. Austria	22
3.2.3. Slovenia	23
3.2.4. Conclusion	24
3.3. Best Practice examples on CSR in companies, institutions, schools	25
3.3.1. Italy.....	25
3.3.2. Austria	29
3.3.3. Slovenia	32
3.3.4. Conclusion	34
3.4. Awards on CSR	35
3.4.1. Italy.....	35
3.4.2. Austria	36
3.4.3. Slovenia	36
3.4.4. Conclusion	37
4. TRAINING CSR IN THE PARTICIPATING COUNTRIES	38
4.1. Training for companies on CSR	38
4.1.1. Italy.....	38
4.1.2. Austria	39
4.1.3. Slovenia	40
4.1.4. Conclusion	40

4.2. Teaching CSR in schools in the participating countries.....	41
4.2.1. Italy.....	41
4.2.2. Austria	42
4.2.3. Slovenia	43
4.2.4. Conclusions.....	44

Preface- description of the project

The project general objective is to stimulate with innovative methods of study and discussion the skills and abilities of students of secondary schools in CSR and entrepreneurship, to give them useful tools to successfully enter in the labour market and, at the same time, to prepare future workers and entrepreneurs with a CSR and European approach.

The rationale is that CSR is identified as a strategic driver of development by EU institutions since the European Council of Lisbon in 2000 where Heads of State and Government of the EU agreed the following vision: “To make the EU the most competitive and dynamic knowledge based economy in the world capable of sustaining more and better jobs and with greater social cohesion”. The commitment of EC, then, was definitively set thanks to the Green Paper "Promoting a European framework for Corporate Social Responsibility". If CSR is so crucial for EU sustainable development is important to sensitise citizens and entrepreneurs on this theme and students are a key target because they are the entrepreneurs and society actors of tomorrow. The initial activity of monitoring and study (O1) of the project will analyze the knowledge of CSR in secondary schools in regions participating to the project, starting from a weakness signalled by the schools partners of the CSR IN CLASS: CSR is little known by students of secondary schools and often it's not inserted in scholastic program, so teachers and students needs activities and instruments to learn CSR principles. The three secondary schools involved in the project represent three different and neighbouring territories and types of school: IISS M. Fanno is technical and vocational institute in the field of accounting and administration in Veneto Region, in the North-East of Italy, EGSŠ Radovljica is an Economic Grammar and Secondary School in Gorenjska in the North-West of Slovenia and HAK Mürzzuschlag is a business school in the Styria Land in the South-East of Austria. IISS M. Fanno and EGSŠ Radovljica have not CSR courses in their educational programs and teachers have the need of training about CSR because they are interested in introducing CSR in their school program. HAK Mürzzuschlag educational program includes lessons about CSR in some subjects such as Business Behaviour, Business economics, Law, International economy and Marketing but teachers and students requested more training about CSR. Due to its experience in CSR training HAK Mürzzuschlag will be the “advisory partner” of other schools and will give an important contribution in writing guidelines about CSR teaching innovative methodologies in secondary schools. All three secondary schools needs to deepen links between CSR teaching and entrepreneurship and labour market. Moreover the three regions have a similar, dynamic, socio-economic structure characterized by the presence of many small and medium enterprises operating both in services and goods and an unemployment rate lower than the national and EU average In these advanced economies investing in sustainability is a priority to maintain, and possibly raise, the well-being in the future.

Students, that are the future workers and entrepreneurs, must be conscious of this and prepared to deal with it. The project will spread CSR in schools and will do that in a EU perspective by stimulating the creation of permanent European, other than local, network among schools, social partners and enterprises, trough co-operation in the activities of the project, in particular O1 – Regional and transnational report, O3 - CSR contest for schools and study visits. The regions involved in the project are neighbouring and have a similar, dynamic, socio-economic structure. Due to these reasons the exchange of experiences and best practices of O1, O3 and study visits will be easier and fruitful. The exchange of experience will be facilitated by the use of project website, VoIP technologies (skype call, webconferences, webinar, software to exchange documents (dropbox, wetransfer, ecc.) and, for teachers and head teachers, by the use of eTwinning.

The target groups of the project are:

- teachers of schools partner of the project
- students of 2nd/3th year (in scholastic year 2017-2018) of the schools partners of the project and their teachers
- enterprises of the territories
- students and teachers of secondary schools, enterprises, operators in education and labour work, and public authorities of all EU Regions



1. European Strategy

Corporate social responsibility (CSR) refers to companies taking responsibility for their impact on society. The European Commission believes that CSR is important for the sustainability, competitiveness, and innovation of EU enterprises and the EU economy. It brings benefits for risk management, cost savings, access to capital, customer relationships, and human resource management.

The Commission has defined CSR as the responsibility of enterprises for their impact on society. CSR should be company led. Public authorities can play a supporting role through a smart mix of voluntary policy measures and, where necessary, complementary regulation.

Companies can become socially responsible by:

- following the law;
- integrating social, environmental, ethical, consumer, and human rights concerns into their business strategy and operations.

The Commission promotes CSR in the EU and encourages enterprises to adhere to international guidelines and principles. The EU's policy is built on an agenda for action to support this approach. It includes:

- Enhancing the visibility of CSR and disseminating good practices
- Improving and tracking levels of trust in business
- Improving self and co-regulation processes
- Enhancing market rewards for CSR
- Improving company disclosure of social and environmental information
- Further integrating CSR into education, training, and research
- Emphasising the importance of national and sub-national CSR policies
- Better aligning European and global approaches to CSR. (Green Paper- Promoting a European framework for CSR)

2. Comparison of the Economic Development Situation of the countries Austria, Italy and Slovenia

2.1. General description of the countries

2.1.1. Austria

Austria is one of the 14 richest countries in the world in terms of GDP (Gross domestic product) per capita, has a well-developed social market economy, and a high standard of living. Until the 1980s, many of Austria's largest industry firms were nationalised; in recent years, however, privatisation has reduced state holdings to a level comparable to other European economies. Labour movements are particularly strong in Austria and have large influence on labour politics. Next to a highly developed industry, international tourism is the most important part of the national economy.

Germany has historically been the main trading partner of Austria, making it vulnerable to rapid changes in the German economy. However, since Austria became a member state of the European Union it has gained closer ties to other European Union economies, reducing its economic dependence on Germany. In addition, membership in the EU has drawn an influx of foreign investors attracted by Austria's access to the single European market and proximity to the aspiring economies of the European Union. Growth in GDP accelerated in recent years and reached 3.3% in 2006.

In 2004 Austria was the fourth richest country within the European Union, having a GDP (PPP) per capita of approximately €27,666, with Luxembourg, Ireland, and Netherlands leading the list.

Vienna was ranked the fifth richest NUTS-2 region within Europe (see Economy of Europe) with GDP reaching €38,632 per capita, just behind Inner London, Luxembourg, Brussels-Capital Region and Hamburg.

Growth has been steady in recent years 2002–2006 varying between 1 and 3.3%.

2.1.2. Italy

The economy of Italy is the 3rd-largest national economy in the eurozone, the 8th-largest by nominal GDP in the world, and the 12th-largest by GDP (PPP). The country, that has a major advanced economy, is a founding member of the European Union, the Eurozone, the OECD, the G7 and the G20. Italy is the eighth largest exporter in the world with \$514 billion exported in 2016. Its closest trade ties are with the other countries of the European Union, with whom it conducts about 59% of its total trade. The largest trading partners, in order of market share, are Germany (12.6%), France (11.1%), United States (6.8%), Switzerland (5.7%), United Kingdom (4.7%), and Spain (4.4%).

In the post-war period, Italy was transformed from an agricultural based economy which had been severely affected by the consequences of the World Wars, into one of the world's most advanced nations, and a leading country in world trade and exports. According to the Human Development Index, the country enjoys a very high standard of living, and has the world's 8th highest quality of life according to The Economist. Italy owns the world's third-largest gold reserve, and is the third net contributor to the budget of the European Union. The country is also well known for its influential and innovative business economic sector, an industrious

(Italy is the second largest manufacturer in Europe behind Germany) and competitive agricultural sector (Italy is the world's largest wine producer), and for its creative and high-quality automobile, naval, industrial, appliance and fashion design. Italy has the largest market for luxury goods in Europe and third in the world. The advanced country's private wealth is one of the largest in the world.

Despite these important achievements, the country's economy today suffers from structural and non-structural problems. After strong GDP growth in 1945–1990, the last two decades' average annual growth rates were below the EU average with Italy being hit particularly hard by the late-2000s recession. The stagnation in economic growth, and the political efforts to revive it with massive government spending from the 1980s onwards, eventually produced a severe rise in public debt. In addition, Italian living standards have a considerable North–South divide: the average GDP per capita in Northern and Central Italy significantly exceeds the EU average, while some regions and provinces in Southern Italy are dramatically below.

In recent years, Italy's GDP per capita growth slowly caught-up with the Eurozone average while its employment rate still lags behind; however, economists dispute the official figures because of the large number of informal jobs (estimated between 10% and 20% of the labour force) that lift the inactivity or unemployment rates.

2.1.3. Slovenia

Slovenia today is a developed country that enjoys prosperity and stability as well as a GDP per capita by purchase power parity at 83% of the EU28 average in 2015, which is the same as in 2014 and 2 percentage points higher than in 2013. Nominal GDP in 2015 was 38.570 mio EUR, nominal GDP per capita (GDP/pc) in 2015 was EUR 18,693. The highest GDP/pc was in central Slovenia, where capital city Ljubljana is located, which is part of the Western Slovenia statistical region, which has a higher GDP/pc than eastern Slovenia.

It was the first new member of the European Union to adopt the euro as a currency in January 2007 and it has been a member of the Organisation for Economic Co-operation and Development since 2010.

Slovenia has a highly educated workforce, well-developed infrastructure, and is situated at a major transport crossroad. On the other hand, the level of foreign direct investment is one of the lowest but has been steadily rising in the last few years. Slovenian economy has been severely hurt by the European economic crisis, which started in late 2000s.[15] After 2013 GDP per capita is rising again. Almost two thirds of the working population are employed in services.

2.2. Comparison of statistic data on the economic development for 2016

	Slovenia	Austria	Italy
Real GDP growth rate (percentage change on previous year)	1,3%	1,5%	+0.9%
Gross domestic product (at current market prices)	39,2 €	349,49 billion €	1,680,522 Millions €
GDP per head of population (at current market prices)	19,6 €	36.540 €	27,719 €
Gross fixed capital formation CURRENT PRICE Gross fixed capital formation CONSTANT PRICE	7,1%	22,9%	287,087 272,209 Millions €
Employment rate (Proportion of resident population in gainful employment)	66,2%	77,2%	57.2%
Unemployment rate	8,0%	6,0%	11.7%
Inflation rate	-0,2%	1,0%	0,1%
Research and development expenditures (percentage of GDP)	2,0%	3,12%	
Export rate (as a percentage of GDP)	78%	37,5%	24.8%
Number of active enterprises	196.072	501.572	5,145,995
Number of SMEs <10 employees	9.295	500.473	4,903,220
Number of enterprises of manufacturing industry	19.556	55.423	495,247
Number of enterprises of service industry	151.070	365.402	1,716,800
Number of enterprises of agricultural industry	2.977	161.155	747,738

3. CSR in each country

3.1. Description on CSR in general in each partner country.

3.1.1. Italy

Following the publication of the European Commission's 2001 Green Paper about CSR, (Green Paper "Promoting a European Framework for Corporate Social Responsibility" COM (2001) 366) Italy, like the other EU Member States, has been called upon to promote, sensitize and, therefore, implement CSR paths within its own territorial realities.

In this direction, the Ministry of Labour and Social Affairs has taken steps, with the establishment of a working group dedicated to defining a framework for Italian companies. The proposal was presented during the Third European Conference on CSR, held in Venice on November 14, 2003, as part of the Italian Presidency semester of the Council of the European Union, and implemented through the **CSR-SC Project** (Document presented by the Italian Government during the Italian Presidency of the European Union semester, which wanted to contribute to the development of the CSR debate, organizing, together with the European Commission, the third European Conference on CSR, The role of Public Policies in the promotion of CSR (Venice, 14 November 2003), which provided a voluntary tool, the Social Statement, support for companies that wanted to implement their own practices. The proposal emerged from the results of a research, which involved the main stakeholders in an analysis of national, European and international standards, in the study of existing literature and, finally, in the implementation of a pilot test on 30 companies related to size and different sectors. In this way the Ministry started to deal with CSR, contributing to the definition of a European framework. The proposal, therefore, consists of a set of indicators and a system architecture that allowed companies to evaluate their performance and then communicate them to the stakeholders. All companies, - both SMEs and Large Enterprises - were able to find, in the Government's proposal, an opportunity to improve their reputation and image, increasing at the same time the trust of the stakeholders, and encouraging the continuous improvement of company performance, especially in social and environmental terms without necessarily implementing burdensome and heavy procedures. The indicators have received a strong consensus from the other European partners, above all for their innovative aspect.

In line with the setting and objectives of the CSR-SC Project, in November 2003, in order to further disseminate the culture of CSR in the Italian territory, a Protocol of Agreement (Memorandum of understanding of 11/27/2003 between Unioncamere and the Ministry of Labor and Social Policies) was signed between the Ministry of Labour and Unioncamere for the promotion of training, consultancy, awareness-raising and planning activities for SMEs. According to the dictates of the protocol, the Ministry and Unioncamere undertake to achieve the following objectives:

- promote actions to support SMEs in line with the CSR-SC Project and, therefore, disseminate the ministerial project;
- to build an Italian Network on CSR composed of the stakeholders of companies, institutions, trade associations, companies and the non-profit world;
- organize training and information events for companies on opportunities, on facilities, on legislative instruments, both national and international, and on communication tools;
- publicize good practices and update the results of research on the topic;

- sensitize companies on issues related to sustainability and, therefore, stimulate the adoption of socially responsible behavior;
- collaborate with the Ministry, in the process of adapting the set of indicators to specific industrial sectors.

This initiative has contributed to the opening of the CSR branches, at the **Chambers of Commerce**, with the task of informing and training companies in the field of CSR and disseminating good practices in the area. The purpose of this initiative is to create a capillary network in the national territory, able to directly involve SMEs in the implementation of CSR strategies and practices. This means a direct commitment to the dissemination of the issues that can act as a basis for promoting the exchange of good practices and facilitating cooperation between large companies and SMEs in the management of environmental and social responsibility.

In 2012 Italy the Italian Government presented the **National Action Plan on Corporate Social Responsibility 2012-2014**. The document was presented by Italian Government, as well as any EU Member State, on a proposal of the Commission, to describe the priority actions and projects on which it intends to rely for the realisation of the "Renewed EU Strategy 2011-2014 on Corporate Social Responsibility". The National Action Plan defines objectives, priorities and interventions of the Italian Government, in the EU framework, to raise CSR in the period 2012 – 2014, as a tool to answer to the economic crisis. In the National Action Plan a particular attention is devoted to SMEs, which often do not have adequate financial resources and knowledge, but are crucial to the attainment of Government goals, given their number, their roots in the communities, their links with large enterprises in the supply chain and the growing role they take on in the internationalisation of productions.

Also at **regional and local level**, interesting paths have been promoted on the topic of the diffusion of CSR. The fields of CSR interventions by Regions are entrepreneurship and labour and, less so, education, training, social policies, international activities and social enterprise. Interventions on CSR realised by Regions and Public Administrations have their normative references in the regional/provincial laws, especially from the year 2005 onwards. Within these laws, almost everywhere, specific articles on CSR were included. Only in two cases there are regional laws regulating ad hoc the CSR issue: for the Umbria Region, through the provision of interventions for the certification of quality systems, environmental protection, safety and ethics of Umbrian enterprises (Umbria Regional Law 21/2002) and the institution of a Register of enterprises having a certificate of conformity to the SA 8000 standard (Umbria Regional Law 20/2002 and 27/2002) or the Tuscany region, through provisions promoting CSR (Tuscany Regional Law 17/2006). More-over, in three cases (regions of Emilia Romagna, Lombardy and Tuscany) CSR represents one of the priorities to achieve, pursued also in the Regional Statute.

Furthermore, in almost all cases (with the exception of the Trento Autonomous Province), CSR is an expressly quoted issue in many regional planning acts. In fact, in 8 cases CSR is referred to in operational programmes co-financed by the Structural Funds: either in the Operational Plan ESF (4 Regions), or in the Operational Plan ERDF (1 Region) or in both (3 Regions). In 7 cases CSR is also, or only, provided for in other documents, such as: annual or multi-annual plans and programmes of economic and productive development; annual or multi-annual plans on labour policies, strategic documents, action plans, regional green papers, memoranda of intents.

If the financing source is taken into consideration for all of the mentioned initiatives (on the whole 55 initiatives already implemented, being implemented or being developed), what emerges is that Regions implement what provided in their normative and programme

documents on CSR, mainly through the use of own funds (57%) and EU funds (43%), in particular ERDF and EFS, followed by initiatives on EU programmes, such as MED or SEE or other EU calls. (See National action plan on Corporate Social Responsibility 2012-2014)

The sensitivity shown by the Italian regions towards the theme of social responsibility and the many and heterogeneous experiences already carried out individually led, in 2012, on a proposal from Veneto and Liguria, to the launch of the interregional project "**Creation of a network for the diffusion of corporate social responsibility**" (Deliberation of the Regional Council n. 522 of 03 April 2012, "Accession of the Veneto Region to the interregional/transnational project" Creation of a network for the dissemination of Corporate Social Responsibility "and authorization to sign the Memorandum of Understanding for the implementation of the project". (Regional Law No. 3 of 13/03/2009 Title V Chapter II). BUR n. 32 of 24 April 2012) Ministry of Labor and Social Policies, Ministry of Economic Development, Ministry of Agriculture and Forestry and INEA, INAIL, and thirteen Italian regions have joined the project. The interregional project has set as general objective the increase of the diffusion of the social responsibility among the enterprises through the strengthening of the action of coordination and exchange between the PA. In line with this objective, the partners considered it essential to develop a platform of shared indicators to standardize the methods for assessing social responsibility. The aim is to arrive to a **national platform of social responsibility indicators** where all administrations can draw from, when they intend to incentivise or reward CSR. The definition of a "grid" of indicators is foreseen, then, starting from implemented experiences and analysis, articulated in the different fields (such as for example: employment, environment, community, market, etc.).

With the Legislative Decree 30 December 2016, n. 254, which entered into force on 25th January 2017, Italy implemented the Directive n. 2014/95/EU on the **disclosure of non-financial and diversity information**. Companies with more than 500 employees are obliged to report information on environmental sustainability, social sustainability, supply chain, "diversity" management, and risk management. Even for companies not covered by the obligation established by Legislative Decree n. 254/2016, it is possible to publish on a voluntary basis statements of a non-financial nature that can be declared compliant.

The law n. 208/2015 has introduced a new legal entity, the "**Benefit Company**" (in Italian ("Società Benefit")), inspired to the USA Benefit Corporation (B-corp) model. To become a Benefit Company it is necessary to make some changes to the statute, identifying "one or more purposes of common benefit" in the performance of its activities. The purposes must be achieved with responsibility, sustainability and transparency, balancing the interest of the members with the interest of the community. The new legal form of the Benefit Companies, therefore, distinct from the non-profit model, makes it possible to pursue both the income and social goals of the company itself, incorporating its social mission into the business model. For these reasons, the entry of the Benefit Companies into the Italian legal system represents a real economic revolution that allows companies to become positive forces for the world. Italy achieved in 2017 the European record for the number of companies: 80 B-corp of 2,337 in the world are Italian and this number is growing very fast.

The VII Report on the social commitment of companies in Italy of the Socialis Observatory records the percentage data of the last 15 years in terms of CSR: 80% of Italian companies with more than 80/100 employees declare to engage in CSR initiatives with a global investment of 1 billion and 122 million Euros in 2015, the highest ever recorded.

In Italy, according a survey of 2015, consumers willing to pay a premium price for sustainable brands are 52%, a significant increase from 44% in 2013 and 45% in 2014. (Nielsen Global Survey of Corporate Social Responsibility and Sustainability, 2015)

Considering these numbers we can say that CSR in Italy is growing: enterprises are demonstrating a vision of a more sensible, sustainable and transparent economy. Public institutions at national, regional and local level have an important and active role in promoting CSR and they seem to be more and more aware of this matter even if there is still some way to go. The contribution of social enterprises and third sector, active citizenship and civil society organisations is also growing, given their attention to the territory and the direct relationship with the community. All these stakeholders are contributing to the development of the CSR in Italy, that seems to be an important matter for the economic development of our country in the next years.

3.1.2. Austria

The discussion of sustainable development and its economic impacts started in Austria in the late 1980s and has therefore a longer tradition than the discussion around Corporate Social Responsibility (CSR). As many other Austrian approaches, like the Austrian Strategy on Sustainable Development (2002), the Austrian CSR activities build upon the long-lasting Austrian tradition of broad stakeholder involvement within the so called “social-partnership”. This is the common dialogue platform between the main social partners. In the 1990s Austrian companies learned to deal with environmental and social friendliness and last but not least with the term “sustainability”. Enterprises nowadays begin to include this visionary concept in their own goals and understandings. Moreover they start to implement the sustainability concept in their management strategies and tools and communicate this through sustainability reporting and open stakeholder dialogues. The broader CSR discussion arose quite briefly in Austria. Due to the ongoing awareness process and due to many “mosaic stones” formulated during the last few years concerning corporate citizenship, corporate governance and business ethics, the CSR discussion had more or less a walk-over. The time was right when the “CSR Austria - Initiative” was formed by the Ministry for Economic Affairs and Labour and key industrial players in 2002. CSR Austria is therefore the private sector contribution to the Austrian Sustainability Strategy and, on European level, a major Austrian contribution to the Lisbon-Strategy and the CSR-debate.

Historic development of corporate sustainability in Austria

Austria, the land with its image from classic music and folkloristic alpine traditions to the Viennese lifestyle is becoming aware of its pivotal position at the heart of Europe between North and South even more West and East. But Austria inspires also other images: since the 1970s we have the highest level of organic farming within Europe with a clear position against genetically modified organisms (referendum against GMO in 1997); and a clear policy against nuclear power plants (referendum against nuclear power in Austria in 1978). One could ask: Are the Austrians more sceptics towards innovations and technological development than the rest of the world? The answer may be found in another question: How should precautionary responsibility look like? In that respect Austria is the cradle of several concepts which has often been “invented” near political or administrative programmes. The economy-oriented “ecoprofit” idea for instance started in the early 1990s and the “eco-social market economy” – concept was presented at the late 1980s by the former vice-cancellor Dr. Josef Riegler (Riegler, 1996). It was the condensation of thinkings from different groups and initiatives around political and economical responsible behaviour. The concepts characteristics are the definition of new eco-social boundary conditions on the outside and a new pattern of behaviour inside, in form of “fair” and not “free” market, containing not only

competition but also neutralism, commensalisms and symbiosis (Moser, 2001). Many different environmental and social friendly economic development programmes have been part of an ongoing societal transformation process in Austria during the last twenty years. Especially the UN Summits 1992 in Rio, 1997 in Kioto and 2002 in Johannesburg activated many initiatives in Austria:

- The Austrian Institute for Sustainable Development (founded 1995) and the Climatic Alliance Austria (since 1997) tries to foster and implement the sustainable development process on national scale.
- The official coordination of the Austrian Strategy for Sustainable Development (2002) and its implementation is administrated by the Federal Ministry of the Environment.
- Austrian enterprises created their own forum with the Austrian Business Council for Sustainable Development (ABCSD) in the year 2000.
- The “Arbeitsgemeinschaft Entwicklungszusammenarbeit (AGEZ) is the official working group on development co-operation (established 2001). Around 30 NGO's from the ranges environment, societal, social and development work participates in this platform.
- The initiative “Sozialwort” - social word - of the whole Austrian churches began to open the sustainability debate to the public from religious and spiritual side some years ago. In this connexion the project “Pilgrim” should be mentioned – a pilgrim towards sustainability from many different groups, initiatives and institutions coordinated by the In-Service Teacher Training for Religious Education in Austria.

Some major historic roots and initiatives are shown in the next diagram (Diagram 1: activities for companies in Austria in respect to corporate sustainability and CSR). It tries to give a simplified but not exhaustive overview of the different milestones in respect to the wider landscape within CSR is embedded in Austria.

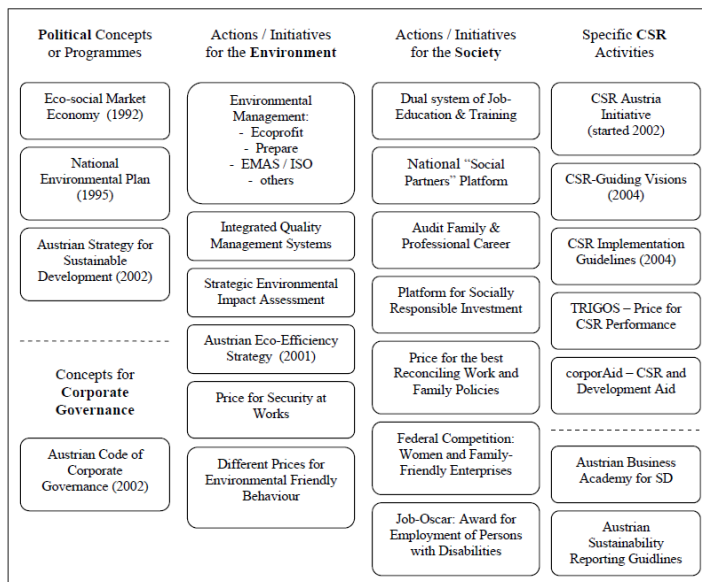


Diagram 1: Activities for companies in Austria in respect to corporate sustainability and CSR

Corporate sustainability

Sustainable development is to be understood as a concept that ensures the integrated, well-balanced and equal treatment of the economy, society and the environment dimensions. Sustainable corporate development and, thus, social responsibility contribute to the increase

of company's value: by minimising risks, by generating innovation and by jointly shaping society. The kind of benefits derived by companies, however, depend on the approach taken. As presented in Table 1, the approach to CSR adopted by a company can be classed in four categories.

<i>Category</i>	<i>Behaviour</i>	<i>Description</i>
Passive	Problem solving	The company waits until there is pressure by the authorities and other stakeholders and then responds to their demands.
Reactive	Risk minimisation	Potential ecological and social risks are prevented that may impair the value or the reputation of the company.
Active	Innovation	The company realises that corporate social responsibility offers strategic opportunities in the market. New products, services and technologies give rise to new business fields. Internally, organisation and management develop in innovative ways.
Proactive	Responsibility to society	The company not only takes into account existing needs, but also shapes sustainable ways of life and business together with its stakeholders. This leads to close relations to customers, suppliers and other groups, giving the company a competitive edge.

Table 1: Types of approaches to corporate social responsibility

There exists no universally applicable formula and strategy for sustainable corporate development. Every company has to take its own road to sustainability, and every company needs to work it out for themselves. It will strongly depend on the regional, cultural, social and natural conditions of the company's operations. A company who wants to consciously orient itself on the concept of sustainability will become proactive at various levels and in various sectors. Important building blocks for a company's sustainable process are summarized in Table 2.:

Core Areas of Sustainability Management		
<i>Sustainable Corporate Governance</i>	<i>Sustainability Management Systems</i>	<i>Sustainable Innovation Management</i>
Normative management Vision / mission Mission statement / strategy Code of conduct Corporate culture	Management systems for the realisation of strategies and goals (e.g. Sustainability Balanced Scorecard)	Sustainable product and service development R&D for sustainability Sustainable technology development
<i>Capacity-Building for Sustainability</i>	<i>Human Resource Building</i>	<i>Sustainability Communication</i>
Definition of responsibility Organisational learning Integration into all corporate divisions	Awareness raising Qualification Employee engagement	Reporting Stakeholder dialogue Media presence Image creation

Table 2: Core areas of sustainability management (Strigl, 2003)

None of these elements exists by itself; they all interact with each other. Only the combination of all activities results in a dynamic business process towards sustainability.

The Austrian companies and corporate citizenship

The overwhelming majority of Austrian companies are SMEs (small and medium-sized enterprises) with less than 250 employees. These enterprises are the backbone of the Austrian economy and therefore often the target group of specific supportive actions and programmes. According to a recent study (CSR Austria, 2003) Austrian enterprises notice their responsibility as corporate citizenship in relation to non-profit organisations to 97%. It shows up that those corporations with small public attention only to 17%, while 47% of enterprises with high public attention are strongly active in issues of CSR. Publically traded companies show a clearly higher commitment to be an active corporate citizen (45% are strongly active) than privately owned companies with only a social engagement of 31%. Enterprises with predominantly private customers and/or predominantly big customers, who are active and service, exhibit higher corporate citizenship commitment than the remaining enterprises. Altogether 81% of the small businesses, 58% of the median enterprises and 49% of the large-scale enterprises support between one and five non-profit organisations. The ranges of topics, which find most frequently support through corporate citizenship programs in Austria, are "health service and social mechanisms" (70%). The kind of the support ranges from money (93%) over in-kind gifts (85%), to sponsoring (68%) and volunteering programs (58%). According to the same study (CSR Austria, 2003) 61% of the Austrian enterprises are very content and/or content with the successes of their corporate citizenship activities.

The CSR-Austria Initiative

The main instrument of the Austrian CSR policy is the "CSR Austria Initiative", which was started in late 2002 by the Austrian Federation of Industries and the Ministry for Economic Affairs and Labour. Since Mai 2003 the Austrian Chamber of Commerce is participating in CSR Austria, too, making it the main private sector contribution to the Austrian Sustainability Strategy. "CSR Austria Initiative" defines itself as a programme of the Austrian economy, which enables the great European visions – the Lisbon strategy and the concept of sustainable development – to become true. CSR Austria aims at achieving two goals: first to make evident how Austrian businesses work for the state and society; secondly to motivate entrepreneurs to intensify their efforts to that effect and at the same time to encourage them to communicate these efforts to a broader public.

The three main steps of the CSR Austria initiative started in June 2002 when the CSRCouncil-Committee was founded at the Federation of Austrian Industry to prepare the CSR strategy for Austria. The first step from October 2002 to July 2003 was to initiate a broad discussion on corporate responsibility and to create a common understanding of its meaning and its benefits, as well as information and screening of international CSRInitiatives for companies with regard to practicable CSR-models. The survey "Corporate Societal Responsibility of Austrian Companies" (2003) concluded the first phase. At the beginning, the project group analysed the main international initiatives or frameworks: e.g.: ILO Guidelines, OECD-Guidelines for multinational corporations, the UN-Global Compact or the EU-Green Paper "Promoting a European Framework for Corporate Social Responsibility". Together with the deliverables of the broad discussions the CSR Austria Initiative formulated a first draft of the Austrian CSR Guiding Visions for Companies.

The second step was the formulation of Austrian CSR-Guiding Visions building upon the Green Paper and other international texts (f.e. the OECD Guidelines for Multinational Enterprises) and on the special experiences, expectations and needs of Austrian companies

and Austrian society at large. Following the Austrian tradition of social partnership the elaboration of the Guiding Visions involves a broad dialogue with representatives of all sectors of civil society. At the CSR-Conference end of September 2003 around 120 members from business, Non-Governmental-Organizations (NGOs), social partners, and international organizations discussed the first draft of the CSR Guiding Visions for the Austrian Business-Community. The finalized CSR-Guiding Vision “Economic Success. Responsible Action.” was presented in December 2003 in Vienna. The concept of responsible entrepreneurship stands for companies that exercise their activities in a manner to promote economic growth, to increase competitiveness and at the same moment to act environmentally sound and socially responsible. The developed 16 CSR principles of the Austrian Industry are listed in the next diagram.



Diagram 2: CSR guiding vision: The 16 CSR principles of the Austrian Industry

A good CSR strategy depends on the degree of its implementation. Therefore the Initiative CSR Austria is preparing – together with its partners – some implementation tools for companies. The third stage of CSR Austria, is concentrating on further raising the profile of CSR and on assisting Austrian companies in their efforts to adopt and implement CSR practices.

The Austrian CSR – Guidelines

The Austrian CSR Guidelines “Guidance for the implementation of CSR” (2004) of the Austrian Standards Institute are based on the CSR guiding vision “Economic Success. Responsible Action” and the guidelines “Reporting About Sustainability – 7 steps to a Successful Sustainability Report” which both have been produced by the CSR Austria Initiative. The guidelines on CSR principles, systems and tools were prepared by an interdisciplinary and inter-organisational working group “Corporate Social Responsibility” of the Austrian Standards Institute and are in line with international trends. In building on several initiatives focusing on the motivational aspect, the guide is designed to support the

documentation, implementation, maintenance and improvement of a CSR management system. Furthermore, the CSR implementation guidance identifies possible interactions with other management systems. The publication provides guidance and recommendations and is not intended to replace further developments at a statutory or legal level. In general, it does not contain specifications or rules, but rather recommendations. Only references to Austrian law or the legislation of countries where the company in question is active or wants to become active are to be considered binding requirements. Even though this guide mainly addresses enterprises, other organisations, such as associations, public institutions and municipalities, are also encouraged to apply the guide as appropriate.

Challenges for Austria

One of the biggest challenges faced by Austria in the coming years is to get actively involved community. This ambitious goal hinges on two visions: On the one hand, the European economic and social model has to be further strengthened and in some reasons new designed, in order to be able to actively influence the framework conditions of globalisation. On the other hand, the integrative approach of sustainable development serves as a vision for the future. With the adoption of the Austrian Strategy for Sustainable Development in 2002 an important first step was taken to specify Austria's contribution to the sustainable quality of our locations, work, life and the environment. The CSR initiatives in Austria – which the major of them were tried to be summaries – act in synergy to the overarching vision of sustainable development for both economy and society.

Transformation towards stakeholder legitimacy

The active and far-sighted stakeholder dialogue is nowadays a proof for trustworthy, transparency and crisis stability of companies. They help to react before crises and to develop concrete and suitable solving. The word “stakeholders” contains more than the word “shareholders”. It includes all parties who are interested in a company and who give a broad societal legitimacy to the company. Stakeholders are often of critical influence on the company, for example consumers who buy – or not buy – their products due to a deep loss of satisfaction or trust. Therefore also shareholders, workers, Non-Profit-Organisations, media, authorities and company-specific groups of persons are part of the stakeholders. This means, that a broad discussion process on how and how intensive the recently developed CSR principles, guidelines, prices and initiatives should accompany and assist their dynamic implementation in Austria.

European perspectives

Whilst the observance of core labour standards, human rights and global environment standards will be the focal point of the global dimension, the Austrian Federal Chamber of Labour believes that in relation to CSR the following topics in particular are relevant to the European Union (Federal Chamber of Labour, 2002):

- Further education opportunities for the low-qualified, those in atypical employment and for those returning to work following maternity/paternity leave
- Employment of disabled persons, long-term unemployed, training of apprentices or job starters
- Measures to promote women in the workplace

- The situation of older workers in the enterprise (jobs suitable for older persons, opportunities for further education etc.)
- Compatibility of career and family
- Management behaviour during restructuring (inclusion of workers' representatives, social plans etc.)
- Relationship between management and staff / workers' representatives
- Health and safety at work (observance of legal provisions, prevention of mobbing and psychological pressures at work, innovative approach – cf. the communication from the Commission: Adapting to change in work and society
- A new Community strategy for health and safety at work
- Anti-discrimination measures
- Socially responsible investment policy, particularly in connection with pension funds and redundancy pay funds

3.1.3. Slovenia

Knowledge on CSR amongst students

To illustrate the knowledge of the concept of corporate social responsibility among students, we summarize the results of the survey, which we conducted on 18 January 2018 among students of the 2nd year of the program "media technician". Only one student of 50 heard about corporate social responsibility, but no one was able to provide examples of good practice. Under the concept of corporate social responsibility, students assume that socially responsible companies:

- care for the health and safety of employees,
- do not harm society and the environment,
- they feel responsible for employees,
- to hire students who can practice,
- care for workers,
- help society, they feel responsible for working with society,
- they feel responsible for people who use their products,
- listen to customers and their ideas on how to improve company products, behaviour towards employees and customers,
- they feel responsible for the impact on people,
- properly sorting waste and not taking care of it alone, not only looking at sales, but also on purchasers,
- have a positive impact on people and society and do it for what they can,
- they are pleasant and ethical to society,
- takes care of customers and employees.

Conclusion: the notion of "corporate social responsibility" among students is not known; however, from the very phrase "corporate social responsibility" itself, the basic characteristics of a socially responsible company were guessed quite well.

Knowledge on CSR amongst enterprises

A similar level of familiarity with term "CSR" applies also to most independent entrepreneurs. The established obstacle to the assumption of greater social responsibility by entrepreneurs in Slovenia is the lack of knowledge and misunderstanding of the very concept of CSR. Independent entrepreneurs are mainly concerned with their own survival, and their identification of their own role in society from the point of view of social responsibility is very modest, which can be connected mainly with the lack of information in the knowledge, and not by denying their obligations. Social and environmental needs are taken into account on the basis of regulations, but spontaneously only exceptionally.

Socially responsible engagement is linked to the size of businesses. In micro and small enterprises it depends primarily on the entrepreneur's personal relationship to this field. Moreover, these societies do not even recognize them as such, and therefore they are not aware of it, and consequently they do not promote or measure the effects.

Better knowledge of CSR concept among SMEs and large companies came with introduction of the ISO 26000 standard. Some companies have obtained the ISO 26000 certificate for marketing reasons, while others are actually aware that socially responsible behaviour brings economic benefits to the company in the long run; the latter are predominantly foreign, west European companies. The results of the analysis on socially responsible practices in Slovenian companies show that companies are assessing the implementation of such practices above average. However, the analysis shows dominance of the internal dimension of social responsibility over external. The internal dimension is reflected primarily in activities, dedicated to employees and as a corporate responsibility of the company's management. Among them, most often demonstrated are concern for the well-being of employees and their satisfaction, education and training, fair relationship with employees, non-discrimination of employees, safety in the workplace and social security.

The least of such socially responsible practices are the employment of vulnerable groups, the creation of new jobs and the participation of employees. The external dimension of corporate social responsibility is reflected in relationships with customers and other business partners, local and social, natural and other wider environments. On average, companies focus their attention on relationships with customers and other partners, where their satisfaction, awareness and clear information are most important to them. Among the least common of CSR practices are cooperation with competitors, as well as labelling and marketing of products. Among relationships with the social and local environment, companies most often state the fulfilment of fiscal and other legal obligations, cooperation with the local community (municipality) and the provision of scholarships. To the least extent they practice support of the NGOs and participation in joint projects and other initiatives with the local community. Most common understanding of responsible behaviour towards the natural environment is concern for the harmlessness of products and their packaging to the environment.

Regulations dealing with CSR in Slovenia

In Slovenia, the concept of corporate social responsibility rarely appears and there is no legislation in this respect. In 2005, however, the Government of the Republic of Slovenia established an interdepartmental working group to promote corporate social responsibility, composed of representatives of all ministries involved in the promotion of corporate social responsibility. One of the tasks of this group is to prepare a proposal for a future government policy in this field.

However, CSR is indirectly included in a number of regulations. Fields about CSR targeted are listed according to the responsible ministries:

- Ministry of labour, family and social affairs:
safety at workplace, rights from work, prevention of discrimination in employment, inclusion of disabled people in employment
- Ministry of the Economy:
customer protection, contents of business report
- Ministry of agriculture, forestry and food:
education for organic farming.
- Ministry of environment and spatial planning:
environment protection, green public procurement.
- Ministry of higher education, science and technology:
inclusion of the topic of CSR in higher education programs.
- Ministry of education and sport:
encouragement of companies to invest in the sports community in the form of sponsorship and donations for national teams.
- Office of the Republic of Slovenia for equal opportunities
law on Civil Servants (Prohibition of Harassment)

3.1.4. Conclusion

In Italy the attention to CSR began to spread in 2003 following the EU strategies. The CSR can be defended as "voluntary integration, on the part of businesses, social institutions and greenhouses in their commercial operations and their relations with the interested parties". The discipline is addressed in the first instance to companies; to those companies that already adopt, maybe unknowingly, behaviors responsible, encouraging a more approach coherent and structured and to companies that they do not know the discipline by proposing a new way of understanding their activities. In 2012 the Italian Government presented the National Action Plan on Corporate Social Responsibility 2012-2014. It describes the priority actions and projects on which it intends to rely for the realisation of the "Renewed EU Strategy 2011-2014 on Corporate Social Responsibility. Companies with more than 500 employees are obliged to report information on environmental sustainability, social sustainability, supply chain, "diversity" management, and risk management.

In Austria in the late 1980s and has therefore a longer tradition than the discussion around Corporate Social Responsibility (CSR). The Austrian CSR activities build upon the long-

lasting Austrian tradition of broad stakeholder involvement within the so called “social-partnership”. Especially at the private sector the CSR topic has a high value for the companies. In the last years more and more companies take care of the CSR and developed different strategies and values for a better CSR. The three main steps of the CSR Austria initiative started in June 2002 when the CSRCouncil- Committee was founded at the Federation of Austrian Industry to prepare the CSR strategy for Austria. The CSR initiatives in Austria – which the major of them were tried to be summaries – act in synergy to the overarching vision of sustainable development for both economy and society.

In Slovenia is the lack of knowledge and misunderstanding of the very concept of CSR big. Better knowledge of CSR concept among SMEs and large companies came with introduction of the ISO 26000 standard. In Slovenia, the concept of corporate social responsibility rarely appears and there is no legislation in this respect. In Slovenia CSR is included in a large number of regulations.

3.2. Main players in CSR in the participating countries

3.2.1. Italy

Public bodies:

Ministry of Labour and Social Affairs: promoted the CSR-SC Project and the Social Statement

Ministry of Economic Development: it drafted the National Action Plan on Corporate Social Responsibility 2012-2014 together with Ministry of Labour and Social Affairs. Inside the Ministry we find the Italian National Contact Point, a body founded by the Italian Government to further the effectiveness of the “OECD Guidelines for Multinational Enterprises”.

Ministry of Agriculture and Forestry: together with Ministry of Labour and Social Affairs and Ministry of Economic Development it's part of the interregional project “Creation of a network for the dissemination of corporate social responsibility”.

INAIL (Italian Workers' Compensation Institute): pursues a comprehensive and integrated protection, promoting policies of ever more targeted and structured preventive action in the field of health and safety.

Since 2004, the INAIL recognizes the reduction of the insurance premium to companies that have taken responsible paths, in accordance with requirements and defined by parameters that have changed over the years and according to the developments on the European and international scene. INAIL joined the interregional project “Creation of a network for the dissemination of corporate social responsibility”.

Chamber system (Chambers of Commerce + National Union of Chambers of Commerce + Regional Unions of Chambers of Commerce): since 2003 the Chambers system thanks to a Protocol with the Ministry of Labour and Social Affairs initiated actions on corporate social responsibility for ensuring the widest dissemination of the “CSR culture” among social, economic and institutional stakeholders and many Chambers of Commerce established a CSR branch. Among the interventions carried out by the national (system of) Chambers of Commerce, the most significant intervention is the one of informing the community through seminars, conferences and workshops, carried out by over 60% of the Chambers of Commerce, to which need to be added other general information services, provided by over 40% of the Chambers. (National Action Plan On Corporate Social Responsibility 2012-2014)

Regional Governments: as written at point 3.1 many Italian Regions have laws with some articles dedicated to CSR and CSR is often a strategic issue in regional planning. 15 Italian Regions participate to the interregional project "**Creation of a network for the diffusion of corporate social responsibility**". We quote some interesting regional project: the Fabbrica Ethica project of the Tuscany Region, through which interventions to support the SA 8000 certification have been promoted since 2001. A path of this type has also been carried out in Umbria with the Regional Law n. 21/2002, in the Emilia-Romagna Region with the "Clear, Safe, Regular" program on safety and quality of work, in Sicily with the Etiqua Project, in Marche with the Marche Training Center (which has created an information system promoting CSR) and with the Equal Project of the Veneto Region.

Universities: Italian universities perform many training, research and analyses activities, in collaboration with public institutions and enterprises, contributing to the understanding of the effects of business and public administration conduct in this field and to the culture of corporate social responsibility. Many Italian Universities and Management Schools include

courses on CSR in their study programmes. Some examples are **Tor Vergata University** of Rome where there is a course on “Corporate social responsibility and social reporting”, taught also by lecturers from the Ministry of Labour and Social Affairs; the **Scuola Superiore Sant’Anna of Pisa** implementing teaching activities on “enterprise and human rights”, while the Institute of Management of said Scuola has a research area on Sustainability Management; the **Ca’Foscari University of Venice** has a branch devoted to sustainability with many teaching about environmental, social and economic sustainability, activities for students and the participation to numerous global networks. All the sustainability activities are summarized annually in the sustainability report.

Private bodies:

Salone della CSR e dell’Innovazione Sociale (CSR and Social Innovation Fair): is the most important annual fair dedicated to CSR in Italy. It’s organized by Bocconi University, CSR Manager Network, Unioncamere, UN Global Compact Network Italy, Sodalitas, Koinètica.

Fondazione Sodalitas (member of CSR Europe): founded in 1995 on the initiative of Assolombarda (Confederation of Italian Industries of Lombardy Region) is the first reality to promote CSR in Italy. It’s partner of CSR Europe, promoter of the European Pact for Youth and promoter of many initiatives including the Sodalitas Social Award.

Sustainable Finance Forum has been since 2001 in charge of promoting the “social responsibility culture in financial investments in Italy”. In its activities, the Association addresses both the side of the demand for financial products (private and institutional investors) and the one of the offer (financial institutions) and the intermediaries (consultants and sales networks). The objective is to increase the knowledge and effectiveness of such practice and to augment the amount of savings invested according to social responsibility criteria.

Global Compact Network Italy Foundation was established with the primary purpose of contributing to the development of the UN Global Compact in Italy, an initiative for the promotion of a culture of corporate citizenship fostered and managed by the United Nations on a global scale.

CSR Manager Network is the Italian national association for CSR professionals. The CSR professional is who is engaged – in Companies, Corporate Foundations, Professional firms, Public Administration, Non Profit Organizations – in managing sustainability activities as essential elements of strategy.

ABI – Associazione Bancaria Italiana (Italian Banking Association): organises an annual **CSR Forum in Rome since 2005**, in partnership with the Sustainable Finance Forum, the Global Compact Network Italy and the CSR Managers Network.

ASVIS – Alleanza Italiana per lo Sviluppo Sostenibile: born on the initiative of the Unipolis Foundation and the University of Rome "Tor Vergata", to raise awareness in the Italian society, in economic subjects and in institutions, of the importance of the 2030 Agenda for sustainable development and to mobilize them in order to achieve the Sustainable Development Goals. The Alliance currently brings together over 180 of the most important institutions and networks of civil society.

Universities:

Bocconi University, Milan – CreSV “Center for Research on Sustainability and Value” produced a lot of studies and research about CSR and sustainability.

LUISS University, Rome: a two-year multidisciplinary course on Corporate Social responsibility is taught.

Altis - Alta Scuola Impresa e Società is the Postgraduate School Business & Society of the Università Cattolica del Sacro Cuore of Milan, having the objective of developing responsible managers. In particular it offers the CSR Profession course, organised in collaboration with the CSR Manager Network, now in its ninth edition.

3.2.2. Austria

Public bodies:

Ministry for Health and Social Affairs (BM für soziale Sicherheit und Generation)

Ministry for Economic Affairs and Labour (BM für Wirtschaft und Arbeit)

Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW)

Ministry of Transport, Innovation and Technology (BMVIT)

Ministry of Finance (BMF)

Business administrations and organisations:

Federation of Austrian Industry (Industriellenvereinigung)

Austrian Chamber of Commerce (Wirtschaftskammer Österreich)

Austrian Chamber of Labour (Arbeiterkammer)

Vienna Chamber of Commerce (Wirtschaftskammer Wien)

Labour Union of Private Employees (Gewerkschaft der Privatangestellten)

Federation of Austrian Trade Unions (Österreichischer Gewerkschaftsbund)

Federal Social Welfare Office (Bundessozialamt)

Labour Market Service (Arbeitsmarktservice)

Private bodies:

Main Association of Social Security (Hauptverband der Sozialversicherung)

Austrian Consortium for Rehabilitation (Österr. Arbeitsgemeinschaft für Rehabilitation)

AGEZ – Austrian working group on development co-operation

Horizont 3000 – Austrian development cooperation organisation

Austrian Caritas

Austrian Institute for Sustainable Development (ÖIN)

Austrian Business Council for Sustainable Development – ABCSD

Austrian Business Academy for Sustainable Development - ASD

3.2.3. Slovenia

In Slovenia, there is no public institution that should deal directly with CSR. In the wider scope, the Government of the Republic of Slovenia recognized social responsibility as an useful instrument of competitiveness and an important tool for achieving sustainable development already years ago. Therefore, it decided to prepare national strategy on social responsibility. For this purpose, it has already started a multi - stakeholder debate on the topic of drafting the strategy, and has created a cross - sectoral working group (representatives of the government, the economy and civil society) that prepares the basics for this strategy. However, government has through legislation direct impact on several fields about CSR: safeguard of worker's rights, consumer's rights, equal rights, youth rights, safeguard of health and safety, environmental protection and cultural heritage protection.

Next to government, Mladinski svet Slovenije (Youth council of Slovenia) is also public institution that deals, albeit indirectly, with CSR. It is a non-profit public institution that binds youth organizations on national level and also represent Slovenian youth on EU level; it is member of European youth forum. Mission of MSS is to improve situation of young citizens as special society group.

Private initiative is more abundant regarding institutions dealing with social responsibility , also directly CSR. There are several private kegal entities whose main concern is education and promotion promotion of CSR. Among them, most important are:

IRDO - Institute for development of social responsibility

IRDO is the leading Slovenian organization which through research, education, counselling, linking and promotion contributes to development young people in socially responsibilities in the Slovene and world-wide. In doing so it cooperates with domestic and foreign countries experts, institutions, organizations, governments and businesses, thus contributing to exchanges knowledge and experience in the field of social responsibility and thus strengthens the work and employability of young people.

Ekvilib Institute

Ekvilib Institute is a non-profit and independent organisation, working in the fields of social responsibility, human rights and development cooperation. Their mission is to encourage and support policies and practices which contribute to social responsibility of all actors in the global development and to a higher encouragement of human rights for all people.

Bureau Veritas Certification

Bureau Veritas, founded in 1828, is the world's leading provider of certification, testing, and control services. It provides its customers with comprehensive solutions in the field of quality, safety and health, environment and social responsibility (QHSE). But, statement of one of their Slovenian branch customer, Lafarge Cement d.o.o. that thanks Bureau Veritas "for the excellent judgment and recommendations that are really welcome" cast some doubt on their work. Lafarge Cement d.o.o. is well known for dispute with local residents that lasted for years, was brought to supreme court and finally lost. The dispute was about harmful effects of Lafarge operations on local environment.

The Social Responsibility Network of Slovenia

The Social Responsibility Network of Slovenia is a meeting point for companies and other organizations whose common purpose is the promotion of corporate social responsibility, both within their companies and organizations, as well as in the wider social space. The key activities of the network are the exchange of knowledge, the introduction of novelties and good practices in the area of social responsibility, and awareness of the advantages that this mode of operation brings, both at the level of the individual, the company / organization and the whole society.

The Center for Participatory Management

The Center for Participatory Management is a specialized organization that deals with education, counselling, research and publishing in the field of introducing state-of-the-art management concepts and in the field of quality development, participatory management and employee participation.

3.2.4. Conclusion

The main players of the CSR project are divided into the public bodies, business administration and organisation and private bodies.

In Italy the public bodies are Ministry of Labour and Social Affairs, Ministry of Economic Development, Ministry of Agriculture and Forestry, INAIL (Italian Workers' Compensation Institute), Regional Governments and Universities.

In Austria the public bodies are Ministry for Health and Social Affairs (BM für soziale Sicherheit und Generation), Ministry for Economic Affairs and Labour (BM für Wirtschaft und Arbeit), Ministry of Agriculture, Forestry, Environment and Water Management (BMLFUW), Ministry of Transport, Innovation and Technology (BMVIT), Ministry of Finance (BMF).

In Slovenia there is no public organisation which has a directly connection to CSR. However there are some institutes in the country which have a lot of projects concerning the CSR topic.

As we can see above the countries Italy and Austria have a lot private bodies which deal with CSR. During this field private bodies are very important. These institutions take care about the topic and want to spread their knowledge about CSR.

All these public and private bodies and business administration deal with the topic of CSR, be it in the form of projects or through courses and continuing education.

3.3. Best Practice examples on CSR in companies, institutions, schools

3.3.1. Italy

Name of the company: Pasticceria Filippi Srl Società Benefit, Zane, Vicenza (Italy)

Description of the enterprise/institution/school: Pasticceria Filippi Srl was founded in 1972 in Zané, in the province of Vicenza and it produce naturally leavened baked goods (cakes) for Christmas, Easter and for every occasions. Filippi's company is a family business, founded by Mother Maria and father Giuliano and now managed by their sons Andrea and Lorenzo with the same genuine ingredients and families value. It currently has a staff of 18 employees.

Description of the mission of the enterprise/institution/school about CSR: despite the rigor required to maintain a high level of quality and production rhythms which are particularly pressing in certain periods of the year, Pasticceria Filippi Srl has never lost sight of the fact that the core of the firm, expanded and modernized with new equipment, remains people. Filippi's company was born as a 'cottage industry' and today it continues to be this way: an extended family, where everyone feels at ease in a serene atmosphere of mutual cooperation and respect.

Description of the CSR activities: According to the philosophy of the company, everything made with care and passion requires "its" time. Often short, efficient time frames do not produce quality products, which need "slow" time and attention. Time spent entertaining an idea and the exact time when the idea begins; time to develop and choose where, how and when...; time to "cook to perfection", to taste, to share and to savour until the last crumb... In short, if Pasticceria Filippi Srl Società Benefit wants to use execute an idea, it requires the same amount of time as needed for a smile to be expressed! The smile on its employees' faces while doing what they love and the smile that others share with them in festive moments. In this day and age, everything revolves around the economy and work occupies a greater part of our time. We believe that every single company plays a significant role in determining stakeholders' happiness and can, in its own small way it, help to improve the world. It was therefore natural to embrace the new business model of the Benefit Company, a company that integrates profit and sustainability, making itself a regenerative force in the market in which it operates. Through Nativa, the first Italian B Corp and home of the American B Lab, the management began the process of certification recognition. Pasticceria Filippi Srl Società Benefit is a certified B Corp since June 2016: it is one of the 80 company that have passed the most severe international certification process of the business and one of the Best For Italy 2017, the award for the Italian best B Corp.

Costs and benefits of this actions: Filippi's company spends a lot of time to make sweets and cakes with care from the development of a receipt to the choice of the ingredients, natural leavening. This is a cost because in the same time of their competitor they can prepare less sweets. Moreover Fillip's company choice the best ingredients and these ingredients are obviously very expensive. Also caring about the workers and the community has some costs. Benefits are, internally, a good workplace and good relationship with suppliers. Moreover customers recognise the value of the products: today, Pasticceria Filippi Srl is recognized in Italy and abroad as a leader in the production and sale of leavened desserts. Our link with the territory is very strong and we try to carry out our business with respect for it and with an eye always turned to sustainability. The company closes 2014 with a turnover close to 4 million Euros, recording an average growth of 20%.

Communication of CSR actions: Pasticceria Filippi Srl Società Benefit spreads the culture of healthy eating and respect for quality food by being an active part in society, contributing to the happiness of the people it works with and to its community. The company also works to

prioritize small producers of excellence by giving them confidence and support so that they can give their best. Its motto is "Good at Christmas, always good!" According to the law Benefit Companies have to produce a Benefit Impact Report. With this report the company informs the public about the overall social and environmental impacts, but also directors so that they are better able to exercise their role, and shareholders so that they can exercise their rights. The correct drafting and publication of the impact report becomes a fundamental tool for the Benefit Companies to fulfil the transparency obligations with respect to the creation of a common benefit.

Do they intend to continue/increase their CSR actions in next year? Yes.

Name of the institution: Regione del Veneto (Region of Veneto)

Description of the enterprise/institution/school: Regione del Veneto is one of the 20 regions of Italy, located in the North-East of this Country.

Description of the mission of the enterprise/institution/school about CSR: Regione del Veneto is committed in the promotion of CSR since 2007 with the official launch of the "Progetto CSR Veneto", which, through the three Conventions signed with Unioncamere del Veneto respectively in 2006, 2009 and 2014, has allowed the diffusion of CSR in the territory and in local institutions. Thanks to these Conventions Regione del Veneto and Unioncamere del Veneto realised training courses, seminars and workshop for enterprises, institutions and schools with the aim to spread CSR in Veneto.

Description of the CSR activities: Social Responsibility is the subject of one of the Heads of Regional Law. n. 3 "Provisions on employment and the labour market" of 13 March 2009. The Region has paid particular attention to CSR for the development of actions aimed at preventing the spread of phenomena of exploitation of child labour, of non-respect of workers' rights and environmental pollution and is committed to enter into agreements and activate trials with provinces, municipalities, bilateral institutions, social partners, chambers of commerce, industry, crafts and agriculture, consumer associations, associations for environmental protection, professional orders and colleges, research organizations and other public and private bodies. Regione del Veneto in April 2012 joined, as lead partner, the interregional/transnational project "Creation of a network for the dissemination of Corporate Social Responsibility". It coordinates this project together with Region of Liguria and it is responsible of the website www.csrinrete.it. In 2013 it signed the Memorandum of Understanding with the Ministry of Economic Development on training and promotion of issues related to Corporate Social Responsibility and OECD guideline. Regione del Veneto has included the CSR in the 2007 – 2013 and in 2014 – 2020 programming of European Social Fund (ESF) and European Regional Development Fund (ERDF) and devoted a quote of the funds to finance project about CSR.

Costs and benefits of this actions: Regione del Veneto invested million of Euros in the 2007 – 2013 and mainly in the 2014-2020 programming of the ESF and ERDF POR. Moreover it invested in the three Conventions with Unioncamere del Veneto. The benefits are the spread of CSR among enterprises, schools, institutions and citizens in Veneto.

Communication of CSR actions: For Regione del Veneto it's very important to communicate its commitment in CSR. All training activities and projects for entrepreneurs and schools are promoted trough the mailing list, the website www.csrinrete.it and the monthly CSR newsletter written by Unioncamere del Veneto. Regione del Veneto and Unioncamere del Veneto, moreover, printed poster and brochure of Progetto CSR Veneto. Regione del Veneto and Unioncamere take part to many important events about CSR and

cooperate with many National and regional institutions committed in CSR to promote their commitment in CSR.

Do they intend to continue/increase their CSR actions in next year? Yes. CSR is one of the issues of the current 2014-2020 programming of the ESF and ERDF POR. In line with the Europe 2020 strategy, Regione del Veneto gave ample space to the issues of CSR. Specifically in the FSE POR 2014-2020 the Axis II, the thematic Objective n.9 "Strengthening the social economy" intends to pursue the promotion of CSR with a view to social inclusion for the experimentation and promotion of territorial welfare and welfare company.

Name of the company: Alfio Zanella S.r.l

Description of the enterprise/institution/school: The company, founded in 1914 as a lumber warehouse, currently realizes, supplies and installs wooden roofs, roofing and buildings, combining the ancient passion for tradition with the most modern design and production technologies. The philosophy behind the work of Alfio Zanella S.r.l. it is linked to the will to maintain the values of its tradition but innovating and updating the products to the new market needs. Its vocation is to do this by keeping the attention paid to the ethical aspects of the work both in the relationship with the employees and with the territory and the other stakeholders of the company (suppliers, customers, etc.).

Description of the mission of the enterprise/institution/school about CSR: the main objective is to create a climate of real involvement and mutual trust within the company in order to improve the company climate and, consequently, the work performance. In particular, it was decided to improve internal communication and consequently the quality of the group's work and the degree of integration of foreign employees. Values like honesty, respect, coherence and communication are focal points of the action and the being of the company.

Description of the CSR activities: When the company first came into contact with the concept of CSR, the owner realized that without knowing what it was, the company's philosophy and actions were already consistent with this principle. The owner then recognized himself in this philosophy and began to take an interest in courses and trying to meet other companies that had this vocation. The company has drawn up its own Charter of Values and a related Company Code of Ethics, to respond in particular to the need to concretely define the values it intends to safeguard. This project involved all the employees who showed themselves to be particularly attentive and involved.

Costs and benefits of this actions: the creation of moments of meeting and exchange in which employees actually take time away from work, certainly have a cost in terms of both economic and time and energy. Alfio Zanella, however, believes that the benefits are higher than the costs. The improvement of the company climate, of the cohesion, the involvement of all the employees, have effectively improved the internal communication of the company and consequently the application of the concept of continuous improvement. Also thanks to this, as well as thanks to the desire for continuous product innovation, in recent years the company has grown a lot in terms of turnover. Furthermore, the company's commitment to corporate social responsibility has also greatly improved its external image.

Communication of CSR actions: The relationship of mutual trust with employees allows a continuous exchange and this has a positive impact on the motivation to work. As regards the dissemination of the principles of CSR, the company seeks to involve suppliers, while selecting, among the timber suppliers, those who take timber from PSC forests, or for which there is a reforestation plan. In addition, communication with customers and suppliers is continuous also thanks to the use of tools such as customer satisfaction surveys to detect the

degree of satisfaction, requests and needs of customers, and the charter of values to communicate the philosophy and company policy .

Do they intend to continue/increase their CSR actions in next year? Yes.

Name of the school: Liceo “Giorgione”, Castelfranco Veneto

Description of the enterprise/institution/school: Liceo “Giorgione” high school is located in Castelfranco Veneto, a small city in the province of Treviso in Veneto region. The school offers 5 curricula: classics, scientific, scientific – applied science, linguistic, musical.

Description of the mission of the enterprise/institution/school about CSR: Liceo “Giorgione” teachers team aim is to promote the energy efficiency in the whole school by involving all students. Students works on these topics during school hours in groups of different ages constructively exploiting the reciprocal influence and privileged communication that arises, especially in adolescence, within a peer group. The protection, care and prevention of oneself, of the other and of one's own territory also become widespread experience through the involvement, participation of social actors and the local community (Province of Treviso, Municipality of Castelfranco Veneto, Comprehensive Institute 1) for develop strategies for change and generate a sense of widespread responsibility in the area.

Description of the CSR activities: Conducting an energy audit of the school building; Exchange of good practices and data on consumption in peer education with pupils of different classes; Creation of an improvement plan on the areas of Heat, Lighting, Electricity Consumption, Paper; Implementation of the improvement plan: a) creation of an energy regulation and procedures b) creation of a technical and maintenance action plan c) Actions to involve the school population, Elaboration of environmental communication tools; Creation of a module for the detection of environmental data in the classroom (Arduino sensor in the form of a small traffic light to be hung in the classroom), in collaboration with two technical schools of the territory;

Costs and benefits of this actions: At the educational and training level, the project allows to: recognize, treat and promote the common good; transforming lifestyles into one's daily routine with a view to sustainability; promote a model of active and conscious citizenship by combining the construction of knowledge with critical social action; identify strategies aimed at reducing the individual environmental impact and of one's own territorial community; develop Life skills; adopt a scientific method as a way of analyzing reality and starting point for action. In terms of environmental impact, the project allows to: promote the careful and conscious use of natural resources at school and in families, with a view to global justice and redistribution of natural resources; reduce the consumption and waste of natural resources (energy, water, waste) by the school community and families and the emissions of climate-altering gases. At the institutional level, the project allows to: improve the relationship of interaction with the territory, building a structured collaboration path; improve the ability to maintain an educational dialogue with the different figures of the bodies participating in the project with co-decision and tutoring tasks.

Communication of CSR actions: through a technical training course and communication and management of the group, students will be able to transmit effectively what has been learned in terms of energy efficiency to the peers and to smaller pupils (primary and pre-school).

Do they intend to continue/increase their CSR actions in next year? Yes

3.3.2. Austria

Name of the company: MPREIS

Description of the enterprise/institution/school: The company was founded in 1920 by Therese Mlk (1872-1958). As a limited liability company, MPREIS was founded in 1974 and operates more than 250 stores and around 160 baguette bistros / cafs in 2016. The company also owns a bakery production company and a butcher with sausage production. The company headquarters and logistics center with warehouses and its own fleet are located in Vls near Innsbruck. MPREIS is market leader in Tyrol, has more than 5600 employees and is one of the largest employers in Tyrol. A special feature is the individual architectural design of the individual markets. The executing architects were often awarded architectural prizes.

Description of the mission of the enterprise/institution/school about CSR: MPREIS offers its customers a wide and varied product range with up to 10,000 articles, including more than 1,600 products from Tyrol. Architecturally sophisticated markets create identity for the region and the customers. MPREIS proves that a sympathetic market presence and a wide range of goods at low prices are not mutually exclusive. Since the founding of the company in the 1920s, the markets have been meeting places where both customers and employees feel comfortable.

Description of the CSR activities: The family-owned company MPREIS had been following the principles of sustainable development long before the issue of sustainability was on everyone's lips. For example, MPREIS was a pioneer in regional food retailing and the first supermarket in Austria to offer BIO and FAIRTRADE products. Environmentally responsible and sustainable action is expressed through numerous green building projects, sustainable resource management and many other measures, such as efforts as a responsible employer. Be it in close cooperation with regional farmers, producers and craftsmen - being connected to the region is a defining element in all entrepreneurial decisions.

Emergency aid for people in Tyrol

MPREIS supports association "Save the Child Tyrol" with this year's carrying bag campaign. Save the child Tyrol is an independent organization to support Tyrolean families with financial difficulties. MPREIS customers have the opportunity to support the organization with the purchase of "Save the Kid Sackerl". The proceeds of the sold sackcloths are saved by the child Tyrol. The donations directly benefit families who need quick and unbureaucratic financial help.

Costs and benefits of this actions:

Communication of CSR actions: They spread their CSR activities through social media and their homepage.

Do they intend to continue/increase their CSR actions in next year? Yes

Name of the company: Saubermacher AG

Description of the enterprise/institution/school:

Saubermacher AG is Austria's leading private disposal and recycling company. The company employs around 3,050 people in eight different countries, is a full-service provider in the disposal and recycling of hazardous and non-hazardous waste and looks after some 42,000 customers and 1,600 municipalities. Saubermacher was founded in 1979 with the claim to

contribute daily to a livable environment. This corporate purpose has not changed since then, but has been strengthened in recent years by the corresponding national and international legislation.

Description of the mission of the enterprise/institution/school about CSR: For society, regions and ecology. We see it as our social obligation to make a significant contribution to shaping the waste and recycling economy in Austria and Central and Southeastern Europe. As a pioneer in our industry, we contribute significantly with our knowledge to the further development of environmental standards. We are an active cooperation partner in all waste management issues for the legislator, research and development institutions as well as the public sector and share our expertise. Our commitment and ideas make an important contribution to a livable environment.

Description of the CSR activities:

- customer focus
- Sustainable co-creation
- employee satisfaction
- Energy efficiency and resource conservation
- CSR communication and coordination

The CSR agendas of Saubermacher are anchored on several levels throughout the company. Overall responsibility is the responsibility of the Executive Board. The CSR Coordination Office is responsible for group-wide data collection and analysis, strategic development, and monitoring and coordination of the Group's activities responsible for international sustainability programs. Goals and measures for 2012 and beyond have been defined for the five CSR action areas to ensure consistent improvement in all areas.

Costs and benefits of this actions:

Communication of CSR actions: sustainability report

Do they intend to continue/increase their CSR actions in next year? Yes

Name of the company: Saint-Gobain Rigips Austria GesmbH

Description of the enterprise/institution/school:

RIGIPS has been producing plasterboard in Austria since 1971 and we have been producing gypsum at our Puchberg site for more than 150 years. The company name is made up of "RI" such as Riga, the Latvian capital, where the first factory was built in the 1930s, and "GIPS" for plasterboard.

Description of the mission of the enterprise/institution/school about CSR:

We are the preferred partner of our customers for safe and secure comfortable lightweight construction. Innovation, efficiency and sustainability shape our systems. In addition to this important economic and political contribution made by Saint-Gobain RIGIPS Austria to the environment and society, Managing Director and CEO Peter Giffinger is a volunteer for sustainability issues.

Description of the CSR activities:

At RIGIPS Austria, sustainability management is a matter of course. Under the direction of the Managing Director, this coordinates and reviews Steering Committee the implementation of the sustainability measures - it consists of employees of all relevant departments. Also pillar managers of the World Class

Manufacturing Management System bring their ideas and competences into this coordination instance. We receive external input from stakeholders who are interviewed and informed in the course of our regular dialogue on the RIGIPS Austria sustainability agendas

Costs and benefits of this actions:

Communication of CSR actions: sustainability report

Do they intend to continue/increase their CSR actions in next year? Yes

Name of the company: Anton Paar GmbH

Description of the enterprise/institution/school: The Anton Paar Group originated in 1922, when master locksmith Anton Paar founded the one-man repair shop of the same name. Within a short time he developed an excellent reputation and made initial contacts with universities and research institutions. From 1963 Ulrich Santner, son-in-law of Margarete Platzer, took over the management. His innovative ideas laid the foundation for the company's future expansion in the field of metrology. He intensified the exchange and contact with universities and systematized the transfer of new technologies from research to industry. As a citizen of the world, he was able to build up a broad international network, which ultimately helped him to place numerous innovative products on the world market. Over the course of its career, the company grew from around 20 to about 130 employees and from about 300,000 euros in sales to about 10 million annually.

Description of the mission of the enterprise/institution/school about CSR:

As a company, we also bear responsibility for the environment. We want to make a contribution so that this world remains as livable as possible for our descendants. That's why we strive for a careful handling of resources. It is the task of a society to support the weaker and to ensure justice in living together and in the distribution of material goods. We want that u. a. with the projects of the charitable Santner Privatstiftung, whose financing is made possible by the successful work of all employees.

Description of the CSR activities:

From its revenues, the Foundation funds non-profit science and research in the fields of science and technology, the prevention of drug dependence and other addictions, and the withdrawal of drugs and other addictive substances. "Offline" is a project of the Santner private foundation for the prevention and treatment of addictive behavior. The central idea of the project Offline is the creation of a low-threshold employment and qualification offer with a focus on the target group of addicted people.

Costs and benefits of this actions:

Communication of CSR actions: sustainability report

Do they intend to continue/increase their CSR actions in next year? Yes

3.3.3. Slovenia

Name of the company: Trimo Trebnje d.d.

Description of the enterprise:

Trimo has established itself as one of the leading European companies in the field of products and solutions for this building, steel constructions and modular spatial solutions.

Description of the mission of the enterprise about CSR:
As a key strategic direction of Trimo, the company has defined its responsibility to people, society and the wider environment. Social responsibility is an integral part of the culture of Trimo Trebnje. They strive to make a positive contribution to the communities in which they operate, and look for ways to help them. If possible, they give priority to recruitment and development of local residents and cooperation with local suppliers.

Description of the CSR activities:

Responsibility to people:

Trimo's success is based on employees' competence. They believe in their abilities, so we invest in the development of their talents.

Sustainable development:

As a contribution to sustainable development, they mention the project "Sustainable and innovative construction for smart buildings", in which they will develop products and technologies that enable the establishment of a healthy living and working environment in the way of combining the research and development potential of companies and research organizations.

Responsibility to wider environment:

with the sponsorship and donations they enable the operation of various non-profit organizations and associations.

Costs and benefits of this actions: NA

Communication of CSR actions: Homepage, local media.

Do they intend to continue their CSR actions in next year? YES

Name of the institution:

AJPES - Agency of the Republic of Slovenia for public legal records and services.

Description of the institution:

AJPES is in charge for public legal records and related services. It consists of 13 organizational units. A branched network is for the benefit of both the information providers and the information users – the State, state institutions, scientific and research institutions and other institutions, and individual business entities

Description of the mission of the institution about CSR:

The mission of AJPES is to collect data on business subjects and their operations in a user-friendly manner and to offer them as effectively as possible to the interested public with the aim of ensuring transparency of the business environment and constantly worrying about socially responsible behaviour and increasing user satisfaction.

Description of the CSR activities:

creating a transparent economic environment, promoting the electronic exchange of information and information, working with stakeholders and institutions to improve the legal and institutional environment

and eliminate administrative burdens, and remain an important provider of credit rating and other market services.

Costs and benefits of this actions: NA

Communication of CSR actions: NA

Do they intend to continue/increase their CSR actions in next year? YES

Name of the company: Novo Nordisk d.o.o

Description of the enterprise: Novo Nordisk d.o.o. is a global pharmaceutical company that boasts a 90-year tradition of innovation and a leading role in diabetes in the field of haemophilia, growth hormone treatment and hormone replacement therapy. The company's headquarters are in Denmark.

Description of the mission of the enterprise/institution/school about CSR: NOVO NORDISK d.o.o. operates in accordance with the business principle of the three pillars (Triple Bottom Line) and follows business solutions that bring the greatest value to their stakeholders and shareholders. In practice, this means that in any decision, it seeks to combine three reflections - whether the decision is financially, socially and environmentally responsible.

Description of the CSR activities:

- they separate waste already for several years, water in bottles is not used,
- company is a prominent supporter of patient societies and public awareness campaigns aimed at preventive action,
- they are the godfathers of 17 children in less fortunate situations within the framework of the ZPM Botry project in 2013,
- they are an active and healthy life promoter with an organized workout for employees.

Costs and benefits of this actions: NA

Communication of CSR actions: homepage, local media

Do they intend to continue their CSR actions in next year? YES

Name of the company: LIDL,d.o.p

Description of the enterprise: Global retailer

Description of the mission of the enterprise about CSR :

We believe that even the smallest steps lead to major changes.

Description of the CSR activities :

- LIDL was honored HORUS award in 2014,2015 and 2016,
- the international independent institution Top Employers Institute awarded "Top employer Slovenia 2018" and Top employer Europe 2018 to LIDL,.
- LIDEL launched awareness-raising project "For Less Discarded Foods" The issue of increasing quantities of waste foods is presented to children and they are encouraged to find ways to reduce the amount of discarded food,
- they are co-organizers of the Charity Council24 project, which, through the collection of funds, helps the families of children with special needs,
- as part of a sustainable commitment to "Create a Better World", LIDL helped spread the mission of Movement Movember,

Costs and benefits of this actions: NA

Communication of CSR actions: homepage, media

Do they intend to continue their CSR actions in next year? YES

3.3.4. Conclusion

The best practice examples described above are intended to illustrate that CSR can be successfully integrated into companies. In all of these companies you can find different CSR activities that are accepted by all employees. Similarly, the CSR aspect is already taken up in the mission of the individual companies. Thus, the entire company represents the values of CSR. The examples from the different countries show that the industry of the company plays no major role. CSR can and should be regarded as an important component in all companies, regardless of their industry.

3.4. Awards on CSR

3.4.1. Italy

Sodalitas Social Award, promoted in 2003 by Fondazione Sodalitas, is the most authoritative recognition in Italy for companies and organizations that take the lead in achieving a sustainable future, by implementing effective initiatives to promote growth, development and inclusion. In 2017 the award celebrated its 15th edition.

Welfare che impresa!, promoted in 2016, by Fondazione Italiana Accenture, Fondazione Bracco, Fondazione Golinelli, Fondazione Snam e UBI Banca, aims to reward and support the best community welfare projects able to produce benefits in terms of local development in some economic sectors.

Welfare Index PMI, promoted by Generali Italia Insurance in 2017, thanks to the development of an assessment that evaluate several aspects of welfare, The Welfare Index PMI awards companies with the best practices in corporate welfare.

Oscar di Bilancio, promoted by FERPI (Italian Public Relation Federation), is the only competition in Italy aimed at rewarding the most virtuous companies in financial reporting and in the care of relationships with all stakeholders. The award was born in 1954 and in 2017 reached its 53rd edition.

Premio Socialis, promoted by Errepi Comunicazione in 2003, is the first Italian award for the best Degree theses made by students from Universities throughout Italy. The competition awards works on topics such as corporate social responsibility, sustainable development, commitment to the environment, support for culture, ethics in the economy, attention to internal resources of organizations, marketing social, non-profit initiatives and humanitarian support.

AIFIn “CSR – Award”, promoted by Italian Financial Innovation Association, since 2004 is an annual observatory and recognition aimed at promoting the theme of Corporate Social Responsibility in the banking, insurance and financial sectors. The award aims to enhance the best practices and operators in the sector capable of integrating Corporate Social Responsibility into the strategic plan with the aim of pursuing long-term sustainable development.

Best workplace Italia, is the Italian award promoted by Great Place to Work® Institute since 2002 that recognizes the best companies for which to work in Italy. The ranking is largely originated by the questionnaire Trust Index, where workers make a judgment on their company.

Regional award

Repertorio Buone prassi Unioncamere Lombardia, since 2012 collects and awards selected companies as best practice of CSR of Lombardia region.

3.4.2. Austria

TRIGOS. It is one of Austria's best known award for Corporate Social Responsibility. TRIGOS awards are given to companies, regardless of their size.

ASRA. The Sustainability Award ASRA (Austrian Sustainability Reporting Award) is presented annually in recognition of the best sustainability reports of Austrian companies.

Upper Austrian State Award for Environmental and Sustainability. This price is the official award of Upper Austria for people and organizations that have made outstanding contributions to the sustainable development in the field of environment and sustainability.

Umweltpreis Wien. The Environmental Award of the City of Vienna is an incentive to set environmental measures. The corporate commitment to the environment becomes visible to the public and receives wide acclaim.

Klimaschutzpreis. Individuals and companies, organizations and public institutions that contribute to climate change are welcome at the Austrian Climate Protection Award and can submit in one out of the following four categories: farms, daily life, towns & regions, agriculture.

3.4.3. Slovenia

HORUS- Slovenian award for social responsibility: The mission of the HORUS Award is to encourage ethics of interdependence, holistic behaviour, active innovation and business responsibility in Slovenian organisations. Mission of the HORUS award is to strengthen awareness about social responsibility, and to alert everyone about our interdependence, which some are not fully aware of. This makes them often one-sided rather than holistic, and therefore unsuccessful. Honoring HORUS award should promote good practice publicly, encouraging companies to have more responsible and effective operations.

Golden thread: Journal "Dnevnik" selects and rewards the best employees of the year in the category of small (from 10 to 50 employees), medium-sized (from 51 to 250 employees) and large companies (over 250 employees). The criterion for identifying and promoting the best employers is the quality of the relationship between the organization and the employees.

A family -friendly company: Certificate "A family-friendly company", awarded by the Equilib Institute, is a consulting-based process based on a socially responsible principle management, focusing on the reconciliation of work and private life. The certificate is a long-term advisory procedure, which helps employers to introduce measures for better cooperation with employees and is the only such type of certificate in Slovenia.

ISO26000 evaluation: ISO 26000 Evaluation is the first global standard on corporate social responsibility. It is neither a management system nor is it intended for certification purposes, but is more guidance that offers a systematic approach to evaluate and assess social responsibility within four fundamental dimensions: integration of corporate social responsibility, stakeholder involvement, communication & transparency and results & progress. In Slovenia, Ekvilib and Bureau Veritas are offering adequate support and ISO 26000 verification.

SA 8000 (Social Accountability 8000): It is a standard for corporate social responsibility, which in addition to the ethical use of resources for the production of products and services, also ensures an ethical attitude towards employees.

3.4.4. Conclusion

In Italy exists already many awards in connection with CSR. Some of these Awards are Sodalitas Social Award, Welfare che impresa, Welfare Index PMI, Oscar di Bilancio, Premio Socialis, AIFIn “CSR – Award” and Best workplace Italia. All these Awards are promoted by different organisations.

In Austria are also existing different awards in the CSR field; TRIGOS, ASRA., Upper Austrian State Award for Environmental and Sustainability, Umweltpreis Wien, Klimaschutzpreis. The Awards in Austria are also including the topic environment and the sustainability of the nature.

Slovenia also has awards that esteem the special achievements and values of CSR in different companies. These Awards are; HORUS- Slovenian award for social responsibility, Golden thread, A family -friendly company, ISO26000 evaluation, SA 8000 (Social Accountability 8000).



4. Training CSR in the participating countries

4.1. Training for companies on CSR

4.1.1. Italy

Name of the training: Professione CSR (Profession CSR)

Content: Profession CSR is the leading training course in Italy in the field of Corporate Social Responsibility and a national collection point for the most innovative sustainable experiences and policies. The course promotes an advanced and operative vision of the tools and actions typical of the world of sustainability including: labour and family reconciliation policies, welfare activities, responsible management of the supply chain, cause-related marketing, socio-environmental indicators, energy saving, sustainable mobility, etc.

Training organisation: Altis - Alta Scuola Impresa e Società

Name of the training: Corso su responsabilità sociale d'impresa, innovazione sociale e sostenibilità

Content: business ethics and active citizenship; strategic and operational management of sustainability; sustainable development and the role of the local agenda 21; accountability and sustainability reporting; sustainable and responsible investments; communication and sustainability. The course is aimed at professionals, managers and young graduates who wish to acquire skills in the field of sustainability, social innovation and CSR

Training organisation: Pontificia Università San Tommaso d'Aquino – Angelicum a Roma

Name of the training: Corporate Social Responsibility

Content: The training is aimed at representatives of companies and organizations who wish to deepen the issues of sustainability and social responsibility as a lever to build reputation and competitive advantage on the market. The course includes the alternation of theoretical parts and exercises, also through simulations and discussions of case histories. Themes: CSR concept and principles, from CSR to social innovation, Social responsibility 3.0, main social responsibility interventions, Stakeholders: information, relationship, engagement; tools; balance of sustainability, communicating CSR.

Training organisation: Rome Business School

Name of the training: Impresa e ambiente: dai vincoli cogenti alle opportunità di business (Company and environment: from constraints to business opportunities)

Content: themes: businesses and the environment: what interactions; Environmental authorizations for companies; Water discharge and their authorization; Waste management: obligations and obligations inherent to production, correct classification, storage, transport and Register of Environmental Managers; Land pollution and remediation; Atmospheric emissions and their authorization; Management of environmental damage, sanctions and penal profiles. The course is intended for those involved in the management of environmental

legislative compliance together with the enhancement of business sustainability within organizations.

Training organisation: CSQA

4.1.2. Austria

Name of the training: MBA “Corporate Responsibility & Business Ethics”

Content: The program focuses on business ethics on corporate and economic as well as the manager’s individual level. All relevant new approaches to corporate responsibility and business ethics are included in the three levels of economy: macro, meso, and micro level. The three modules of the program take a close look at these three levels of Business Ethics: Economic Ethics, Corporate Responsibility & Ethics, Management Ethics. Participants will be provided not only with a strong theoretical and analytical background but also with the possibility to demonstrate the developed skills in specific case studies. After completion of the program, participants will be able to successfully set up and manage the corporate ethics and compliance programs in organizations that recognize that business without ethics is business at risk!

Training organisation: Donauuniversität

Name of the training: FH des BFI Wien „Akademischer CSR-Manager“ and MSc "CSR & ethisches Management

Content: This interdisciplinary course offers a well-grounded, hands-on training for the CSR manager and enables the graduates to implement and implement strategies and measures for structured assumption of responsibility in companies and organizations.

- Principles and basics of CSR
- Development of integrated CSR strategies
- Ethics and the image of man
- Business and Human Rights
- Intercultural Competence
- Responsibility in the supply chain
- Diversity Management
- CSR and stakeholder communication
- Measuring methods on the impact of CSR sustainability reporting
- European and international dimension of CSR
- Environmental and energy management
- Dealing with international standards, audits and certifications
- Good Practice Examples

Training organisation: FH des BFI Wien

Name of the training: CSR - Integratives Management in Industrie, Finanz & Wirtschaft

Content:

- Overview of the European developments
- Terms, definitions and boundaries
- Introduction to standards and standards (ISO 26000 and ONR 192500: 2011)

- The ethical aspects behind CSR
- Overview of the CSR management models
- CSR in SMEs and in regions
- The "Integrative Management Approach" of CSR
- The preparation phase for implementation
- Development of an authentic CSR policy (with all CSR relevant steps and practice transfer)
- Consolidation of the CSR process and the CIP (continuous improvement process)

Training organisation: Incite

4.1.3. Slovenia

Name of the training: Social Accountability

Content: Presentation of the field of labour standards and development of social responsibility on the global market; overview of Social Responsibility tools - ethical codes / rules and SA 8000; presentation of the key elements covered by the assessment of social responsibility, including child labour, forced labour, health and safety, freedom of association, discrimination, disciplinary measures, working hours and payments.

Training organisation: Bureau Veritas

4.1.4. Conclusion

The trainings in the countries are diversified into different directions. Some of these trainings give an overview about the advanced and operative vision of the tools and actions typical of the world of sustainability. Other courses contain the topics business ethics and active citizenship; strategic and operational management of sustainability, which are very important for big companies. Most of these trainings aimed at representatives of companies and organizations who wish to deepen the issues of sustainability and social responsibility as a lever to build reputation and competitive advantage on the market.

4.2. Teaching CSR in schools in the participating countries

4.2.1. Italy

The Italian educational system is organized as follows:

- **Pre-school**, not compulsory, for girls and children from 3 to 6 years;
- **first compulsory education cycle**, with a total duration of 8 years, divided into:
 - primary school, lasting five years, for pupils and pupils aged 6 to 11;
 - first level secondary school, lasting three years, for pupils and students aged 11 to 14;
- **second cycle of education** divided into two types of paths:
 - Secondary level secondary school, lasting five years, for students who have successfully completed the first cycle of education. The schools organize high school courses, technical institutes and professional institutes for students aged 14 to 19;
 - three-year and four-year courses of vocational education and training (IEF) of regional competence, always aimed at students who have successfully completed the first cycle of education.
- higher education offered by Universities, institutions of Higher Artistic, Musical and Choral (AFAM) and Higher Technical Institutes (ITS)

The compulsory education lasts 10 years, from 6 to 16 years of age, and includes the eight years of the first cycle of education and the first two years of the second cycle (Law 296 of 2006), which can be attended in secondary school second level - state - or in regional vocational education and training.

Compulsory education can be carried out in state schools and equivalent (private) schools (Law 62 of 2000), which constitute the public education system, but can also be carried out in non-equal schools (Law 27 of 2006) or through family education .

In Italy CSR isn't a own subject in school but many CSR aspect, as respect of the environment, children and human rights, are part of all curricula from pre-school till second cycle of education.

The guidelines of the Ministry of Education, University and Research for the last three years of **technical institutes - economic sector** list among the educational objectives of **business economic** and **law** subjects “to analyze and produce the documents related to social and environmental reporting, in the light of the criteria on corporate social responsibility”. According to these guidelines students have to develop the ability to “describe the **social role of the companies** and examine the social and environmental balance as a tool for information”. So teachers of business economic and law have to teach to the students the **principles of CSR** with a particular focus on **social and environmental reporting**. However CSR is not known by all teachers and is often perceived as a subject of secondary relevance and so many teachers declare that they have no time to teach it. Often teachers that teach CSR to their students studied CSR for their personal interest. In the guidelines for the other high schools there's no mention of CSR.

For these reasons the Chambers of Commerce and Unioncamere develop training courses, meetings, special events and projects to sensitize teachers and students about CSR.

4.2.2. Austria

In Austria general compulsory schooling applies to all children permanently resident in this country, irrespective of their nationality, and lasts for nine years. There are private and state schools; in state schools, no tuition fees are charged. The Austrian school system provides for a variety of education and training options which are designed to meet the needs and interests of children and their parents.

Primary level

Compulsory education starts with a four-year primary school. Primary schools are designed to provide all pupils with the same elementary education. Their task is to impart a comprehensive and well-balanced general education, thus fostering the children's social, emotional, intellectual and physical skills and abilities.

Secondary level

After primary education, pupils have the choice between two types of school, both covering a period of four years: They may attend lower secondary school (new middle school) or the lower level of an academic secondary school. Upon successful completion of either of these school types, pupils are free to choose from among a wide variety of education and training pathways: They may attend a school or college with the focus on either general or technical and vocational education. There is a great variety of schools and colleges offering technical and vocational education and training (TVE).

In principle, two institutional paths may be distinguished between. Students who have completed their compulsory schooling period may either opt for an apprenticeship in the framework of the dual training system or continue their education at a secondary TVE school, which provides medium secondary vocational training, or at an advanced-level vocational school. The Secondary TVE schools start after the eighth year of schooling and last for between one and four years. Also the advanced-level secondary vocational schools start after the eighth year of schooling; after five years and a school-leaving examination, successful graduates obtain the Certificate of Secondary Education and TVE-Diploma Types of TVE schools and colleges include: secondary business schools (Handelsschulen), secondary colleges for business administration (Handelsakademien), secondary schools for occupations in the social services sector (Schulen für Sozialberufe), secondary schools and colleges for agriculture and forestry (land und forstwirtschaftliche Schulen) and a wide range of schools and colleges for occupations in the technological, business and artistic fields. Successful completion of one of these schools qualifies graduates to practise the occupations concerned.

CSR in the curricula

In the primary school curricula you can find CSR aspects especially in the didactic principles. Social learning is one of the examples for CSR content in the Austrian primary school curricula. In the hours blackboard you can not find any special subjects dealing with CSR.

The situation in the secondary school is different. In the new middle school and the academic secondary school there are also no special subjects dealing with CSR. Contents of CSR are included in the general guidelines of the curricula. Especially gender and diversity aspects or environmental protection aspects are anchored in the documents.

In the TVE-school we find the most aspects in reference of CSR matters. CSR is also included in some subjects for example “Business Behaviour” in Austrian business colleges. In this subject students learn a lot about responsibility for environment and society. This subject includes 3 teaching hours.

The GENERAL EDUCATIONAL OBJECTIVE is the most important guideline of the business college curricula. In this guideline there are some special CSR contents like

- ⇒ to play an active and responsible role as entrepreneur, employee and consumer
- ⇒ to deal with religions, cultures and ideologies, to take part in cultural life and to show understanding and respect for others,

4.2.3. Slovenia

In primary school, some aspects are included in curriculum of 8th grade subject “Civic and homeland education and ethics”. Throughout this subject, pupils

- are acquainted with the economic rights of citizens and are aware of their importance. They develop views on economic rights,
- learn about the importance of companies for the development of society,
- gain insight into the interests and relationships that affect the operation of companies,
- they get to know the right to strike,
- acquire basic information about the capitalist economy,
- develop the ability to understand the principle of social justice.

In secondary school, social responsibility is not an independent subject, but some of the CSR contents are included in the subject "entrepreneurship". The overall objective of the course is to develop responsible behavior, a positive attitude towards the environment, and conditions for teamwork. CSR related contents are:

In 2nd grade: understanding for socially acceptable, ethical business decisions, evaluating the fair ethical attitude of entrepreneurs to the environment, they can present the responsibilities and tasks of entrepreneurs.

In 3rd grade: getting to know the importance of different forms of regulating business activities due to environmental impacts, getting to know other people, training to find rational (economical) solutions in providing resources.

In 4th grade: students understand the implementation of entrepreneurial behaviour in all areas that touch on the management, regardless of the commercial (profit) orientation of the activities, they learn about the importance of moral / ethical business of the company, understand possible differences between legal and ethical business, learn about the framework for CSR, in cases understand the complexity of ethical decision-making in business, know the importance of relationships between managers and colleagues, examine dilemmas at the time of emergence and resolve conflicts in the organization, learn about the role of trade unions and the social agreement (with trade union representatives) and learn about the problems of layoffs.

4.2.4. Conclusions

The CSR topic is not important only for companies: in, the last years CSR has been integrated in different schools curricula in three Countries. Anyway there is still a long way to go: the education of CSR should start as soon as possible as it must become a shared value for future workers and citizens

In Italy CSR isn't an own subject in school but many CSR aspects, as respect of the environment, children and human rights, are part of all curricula from pre-school till second cycle of education.

In Austria there is no independent subject for CSR but many different subjects include some contents of CSR in the general guidelines of the curricula, especially gender and diversity aspects or environmental protection aspects.

In Slovenia schools try to integrate the CSR topic at all levels of the school system, that the children get a better understanding about CSR and the consequences.

The project CSR IN CLASS will provide students about knowledge about CSR; due to this students get a feeling for the importance of CSR in the economy and how companies can benefit with CSR. Through the project teacher and students will learn the principles of CSR. The project aims to teach the entrepreneurs of tomorrow the importance of CSR.