

INDEX

- Accountability 1000, 127
accounting, 1–7, 9–15, 17–19,
39–41, 80, 117, 121, 124, 142,
148, 162, 166, 231, 233, 235,
237–239, 241–242
Ananta Group, 105–106
Association of British Insurers
(ABI), 119, 148
assurance, 25–26, 32, 36–38, 60, 123,
129, 149
audit, 25–27, 29, 31, 34–39, 42–43,
71, 73, 123

Babylon Group, 108–109
Bangladesh, 97–104, 107–108, 110
biodiversity, 74, 214, 216–219, 221,
227–228
biosafety, 214–215, 223–226, 228
biotechnology, 213–215, 218, 221,
223–226
bounded rationality, 182
brand differentiation, 168
brand management, 164, 173
Brundtland, 18–19, 45
Brundtland Report, 19
business ethics, 42, 85, 90, 116,
180
Business Review, 128

Cadbury Report, 25
capital markets, 133, 149
carrying capacity, 6, 232
causal ambiguity, 50

charity, 117, 120–121, 138, 140–141,
147–148, 157, 172
child labour exploitation, 101
CO₂ emissions, 129, 146, 187
commitment, 35, 74, 79, 82–83, 90–
91, 105, 109, 120, 124, 126, 197
competitive advantage, 5, 45–46, 84,
102, 159, 162, 164, 166–169, 211
comply or explain, 24, 27–28, 32–33, 36
consensus, 27, 39, 116, 140, 178,
203–204, 207–208, 210–211, 215
consumption of resources, 234
corporate governance, 1, 13, 23–35,
37–42, 45, 67, 80, 97, 115, 117,
130, 132–135, 143, 149, 155, 177,
203, 213, 231
corporate reputation, 47, 159, 167
corporate social responsibility (CSR),
1–2, 6–8, 62, 67–91, 107–109,
115–150, 155–173, 189–190
CSR disclosure, 170–172
CSR Europe, 119, 129
CSR norms, 69–72, 78, 80–82,
84–86, 88–90
CSR reporting, 8, 91, 117, 128–129,
134, 138–140, 145–146, 156,
170–171
CSR risks, 159

depletion of the resources, 2
developing countries, 79, 100, 110,
119, 135, 138–139, 145, 157–158,
218–219, 221, 224

- Directors' Report, 128
 discipline, 3, 68, 79, 171

 eco-efficiency, 232–233, 238–242
 ecosystem, 6, 216, 238
 efficiency, 2, 4–7, 12, 15–19, 47,
 49–50, 55–56, 88, 163–164, 170,
 189, 232–234, 238–242
 EMAS (Eco Management and
 Audit Scheme), 73, 123
 energy conservation, 193
 environmental accounting, 117, 121,
 142, 231, 233, 235, 237, 239,
 241–242
 environmental costs, 237–238
 environmental impact, 77, 99, 108,
 118, 125, 142–143, 180–181, 186,
 188, 192, 232–236, 238–240, 242
 Environmental Management and
 Audit Scheme (EMAS), 73, 123
 environmental stewardship, 105
 equitable sustainability, 12
 European Commission, 67, 71, 73,
 78, 82, 88, 119, 148, 159, 210
 European Commission's definition
 of CSR, 148
 European Parliament, 40, 73, 87

 financial performance, 1, 4, 97, 156,
 158, 162–168, 171, 232
 financial reporting, 23–24, 42, 83,
 98, 110, 145, 149
 foreign direct investment (FDI), 46,
 52–55, 57–62

 Gaia hypothesis, 179
 Gaia theory, 6
 garments industry, 98–99, 102–104,
 107, 109–110
 genetic contamination, 216

 global compact, 72–73, 82–84, 134,
 136–137, 146, 149, 161
 global markets, 47, 220
 Global Reporting Initiative, 76,
 127, 171
 Global Sullivan Principles, 73
 globalization, 167–168, 213
 Grenelle Environment Forum, 74, 84
 Gulf of Mexico, 116

 Hubbert's Peak, 19
 human capital, 106, 119
 human rights, 72, 87, 97, 100–101,
 116–117, 119, 125, 127, 130–131,
 139, 146–147, 161, 171

 Institute of Directors, 160
 International Framework
 Agreements (IFA), 72
 International Standardization
 Organization (ISO), 73, 75–76,
 83, 86, 91, 235, 241
 internet, 98–100, 104, 110, 187, 192
 ISO 26000, 76, 83, 86
 ISO 26000, entitled 'Guidelines for
 social responsibility', 83

 knowledge, 19, 43, 49, 60, 123, 136,
 145, 156, 183–184, 194–195, 213,
 216, 223–224
 Kyoto Protocol, 75

 labour, 4–5, 9–11, 15, 48, 72, 74, 76,
 79, 85, 87, 90–91, 100–101, 107–
 108, 110, 123, 126, 129–130, 132,
 135, 140, 158, 161, 171, 181, 209
 legislation, 117, 120–121, 124, 133,
 142, 186, 188, 193, 238
 Life Cycle Assessment (LCA), 232,
 234–236, 239–242

- life cycle costing, 232, 236, 240
Lisbon Strategy, 208, 210
- market economics, 8
measurement of performance, 3, 5
Middle East, 2
Mohammadi Group, 107–108
multinational companies, 87,
100–102, 104, 134, 186, 190, 199
multinational enterprise (MNE), 46,
52, 56, 60, 62
- natural monopoly, 188, 194
new public management, 177, 185
non-government organisations
(NGOs), 51, 72–73, 85–86, 98,
100–102, 115, 117, 125–127,
131–132, 135–138, 143–144, 148,
181, 190–192, 197, 199
normativity, 89–90
- OECD, 49, 52, 71, 73, 133, 223
oil, 2, 11, 19, 73, 116, 127, 129, 146,
177, 216
organic farming, 218
organizational culture, 180, 194, 204
ORSE (Observatoire de la
Responsabilité Sociale des
Entreprises), 70, 83, 91
- participation, 101, 126, 131–132,
137, 139, 148–149, 203–205, 211,
214, 224–226
performance, 1, 3–5, 9–10, 13, 18,
30, 33, 45–47, 49–62, 77, 97, 101,
103, 106–108, 110, 117, 124–125,
127, 130, 145, 149, 156, 158–159,
162–168, 170–172, 177, 179, 189,
207, 209–212, 232, 234
poverty, 115, 117, 120–121, 131,
136, 141, 145, 150, 158, 218, 227
- price cap system, 191
Principles for Responsible
Investment (PRI), 77
privatisation, 3, 85–87
profit, 3, 5, 10–12, 14–15, 47–48,
115, 155–166, 169, 172, 177–178,
185–191, 195–198
profitability, 141, 149, 155, 157–159,
161, 163–169, 171–173
public interest entity, 27
public service, 131, 177–179,
181–183, 185–187, 189, 191, 193,
195, 197–199
- quality, 36, 38, 47, 55, 60–62, 77–78,
85, 89, 128, 130, 140, 149–150, 162–
164, 177–183, 185, 190, 199, 210,
219, 226–227, 232, 238, 240, 242
- rational choice theory, 182, 185, 196
regional development plan,
205–206, 208, 210–211
regulation, 13, 26, 30, 32–33, 69–70,
74, 78, 85, 87–88, 90, 99, 120,
122, 125–126, 134, 142, 146, 186,
189–190, 225
remuneration committee, 30, 34, 36
reputation, 23, 47, 49, 55, 61, 91,
127, 136, 138, 159, 162–164,
166–168, 172–173, 181
return on capital employed
(ROCE), 5
return on investment (ROI), 4–5, 163
risk, 9, 13, 29, 33–38, 50, 87, 91, 119,
124, 140, 164, 166–167, 180–185,
192, 194–196, 216–217, 219, 221,
223, 225–227, 237
risk management, 13, 34–36, 119,
183–185, 192, 194, 219, 225–226
Royal Commission on
Environmental Pollution, 223

- SA8000, 127, 137, 149, 171
- Sarbanes-Oxley Act, 28–29, 39, 41, 71
- satisficing, 185, 196
- scientific management, 4
- SEF, 186–188, 190–195, 197, 199–200
- shareholders, 12, 24–25, 30, 33–34, 38, 40–41, 68, 128, 134, 144, 147, 155, 158, 165, 172–173, 180, 187, 191, 198, 225
- Shell Corporation, 156
- social and environmental performance, 49, 108, 127
- social contract, 5, 109, 180
- socially responsible investment, 122
- SRI (socially responsible investing), 122–123, 139, 146, 162, 164
- stakeholder, 15, 46, 50, 62, 98–102, 107, 110, 115, 121, 123, 128, 132, 137–138, 148–149, 155, 162, 169, 172, 180, 190–192, 194–196, 214, 226
- strategic performance indicators, 46, 52
- surveillance, 3
- sustainability, 1–3, 5–19, 23, 45–46, 49–51, 53, 59, 62, 67, 84–85, 97–99, 101–110, 115, 120, 123, 133, 137, 139–140, 146, 155, 157, 159, 161, 163, 165, 167–171, 177–183, 185–187, 189–199, 203–205, 207, 209–211, 213–214, 216, 221–222, 231, 233, 238–239
- sustainability reporting, 8, 85, 98–99, 102–104, 106–110, 171
- sustainable development, 2, 6–8, 12, 16, 18–19, 49, 74–76, 84, 91, 115, 121–122, 139, 142, 146, 148, 170–171, 227, 231–232, 238–239, 241
- sustainable production, 194
- Terminator Gene, 217–219
- theory of the firm, 165
- total quality management, 185
- tourist destinations, 231–233, 238–240
- transformational process, 9–18
- transparency, 42, 84, 119, 122–123, 127–128, 130, 134, 140, 156, 160, 167, 197, 224–225
- triple bottom line, 49
- trust, 76, 119, 125, 130, 132, 141, 166, 168, 170, 187, 197, 225
- Turkey, 46, 54–56, 115–117, 119, 121, 123, 125, 127–150
- UK Corporate Governance Code, 23–27, 29, 31–32, 40
- UK Generally Accepted Accounting Practice (UK GAAP), 124, 148
- UNDP in Turkey, 143
- UNDP Turkey, 136, 143
- United Nations Conference on Human Settlements (Habitat II), 131
- United Nations Global Compact, 72, 137, 149, 161
- United Nations Global Compact (UNGC), 72, 137, 149–150, 161
- utilitarian theory, 14
- VA, 188–190, 192–195, 197–198, 200
- value chain, 9, 45–46, 48–51, 53, 61–62
- Walker Review, 27, 30, 34, 40–43
- waqf, 131
- websites, 8, 99, 187