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Corporate Social Reporting Revisited*

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Abstract

The intensity and scope of attention to the (negative) impacts of business activities on the social and natural environment have waxed and waned over the past forty years. A revival of interest on a wide scale is visible and audible again today. Numerous organizations, including the United Nations, the European Commission, national governments, and public interest groups, are calling for business to publish reports documenting their impacts on society and the environment. What can be learned from the early years of work in the area of corporate social responsibility and responsiveness, and how must the methods be altered in light of the changes that have occurred in the way the topic is defined today and in light of the new media available, especially the internet? This article tackles these two questions first by recalling which of the original concepts were found particularly useful, outlining their key strengths and weaknesses, and then by exploring the factors that currently characterize the field.

Zusammenfassung

Die Diskussion über die Auswirkungen von Unternehmensaktivitäten auf die soziale und natürliche Umwelt hat in den letzten vierzig Jahren große konjunkturelle Schwankungen erfahren. War zu bestimmten Zeiten die Intensität sehr hoch, mit der soziale Forderungen an die Unternehmen gestellt wurden, konnte man zu anderen Zeitpunkten, besonders unter der Dominanz des neoliberalen Wirtschaftsparadigmas, beobachten, wie die Verantwortung des Unternehmens gegenüber der Bezugsgruppe "Anteilseigner" unter dem Schlagwort "shareholder value" im Vordergrund der Diskussion stand. Heute ist in großem Umfang und in vielen Ländern ein Neuaufleben des Interesses an einer breit definierten gesellschaftlichen Verantwortung der Unternehmen festzustellen. Eine Vielzahl von Organisationen wie beispielsweise die Vereinten Nationen, die Kommission der Europäischen Union, nationale Regierungen und unterschiedlichste Interessengruppen fordern in wachsendem Umfang Unternehmen auf, Rechenschaft darüber abzulegen, welche Auswirkungen ihre Geschäftstätigkeit auf Gesellschaft und Umwelt haben. Hier stellt sich die Frage: Was kann von den, insbesondere in den 70er und 80er Jahren hochentwickelten Versuchen der Erstellung von "Sozialbilanzen", auf dem Gebiet der sozialen Verantwortung des Unternehmens gelernt werden? Dabei geht es darum, welche Form der Berichterstattung die aktuellen Anforderungen an die Informationsgebung erfüllt und wie diese heute angewandt werden muss, um als sinnvolle und glaubwürdige Informationsquelle zu gelten. Vor allem ist zu prüfen, inwieweit das Internet, als Kommunikationsforum der Unternehmen auf der einen Seite, und Artikulationsform verschiedener Bezugsgruppen auf der anderen Seite, Art, Inhalt und Intensität der Diskussion verändert und damit auch Einfluss auf die Berichterstattung ausübt. Dieser Artikel bereitet die früheren Erfahrungen auf, um die heute im Vordergrund stehenden methodisch-konzeptionellen Fragen der Darstellung sozialer und ökologischer Auswirkungen von Unternehmenstätigkeiten durch vergangene Erfahrungen zu unterstützen.

The Emerging Need to Revisit Corporate Social Reporting

The intensity and scope of attention to the impact of business activities on the social and natural environment have waxed and waned over the past forty years. Starting in the late 1960s until the mid 1980s social activists, concerned managers and academics, as well as members of public authorities and national legislatures generated quite a few models and conducted numerous experiments to stimulate the increased and enlarged accountability of business to society. Subsequent years saw a drop in the level attention to corporate social responsibility, probably as a result of several factors: The election of conservative governments in many countries took the pressure off business; new management fads attracted top management attention, especially the short-term view of shareholder value; and the grass-root pressure groups either faded away, or professionalized (like Green Peace). The problems themselves did not disappear, however, and a number of actors maintained their engagement and continued to work on the topic.

A revival of interest on a wide scale is visible and audible again today. Numerous organizations, including the United Nations, the European Commission, national governments, and public interest groups, are calling for business¹ to publish reports documenting their impacts on society and the environment. Giant transnational corporations, in particular, are responding and publishing worldwide social responsibility reports. What can be learned from the earlier years of work in the area of corporate social responsibility and responsiveness, and how should concepts and methods be altered in light of the changes that have occurred in the way the topic is defined today and in light of the new media available, especially the internet? This article will tackle these two questions first by recalling which of the original concepts were found particularly useful, outlining their key strengths and weaknesses, and then by exploring the factors that currently characterize the field.

Terms and Definitions

In the late 1960s and early 1970s, many different concepts were developed under the headings of "corporate social accounting," and "corporate social audit" first in the United States and the United Kingdom, then in Germany ("*Sozialbericht*," "*Sozialrechnung*," "*gesellschaftliche Nutzenrechnung*," "*gesellschaftsbezogenes Rechnungswesen*") and other European countries (e.g., "*le bilan social*" in France and Belgium; "*el balance social*" in Spain; "*bilancio sociale di impresa*" in Italy). The intention at the time was to systematically collect, regularly document, and publicly discuss the socially relevant information about business activities (American Accounting Association 1971, pp. 165–170; Dierkes 1974, pp. 18–21; Dierkes/Bauer 1973, pp. 22–35). These terms often led to false expectations and unproductive disputes because they tended to be

¹ The pressure is also growing on NGOs and other not-for-profit organizations to report on the impacts of their activities, but this article focuses primarily on transnational corporations.

misinterpreted as referring to a kind of completely quantifiable societal impact accounting. To avoid these misunderstandings and to expand the scope of the models, a broader and more flexible term was introduced: "social reporting" (*gesellschaftsbezogene Berichterstattung*) (Arbeitskreis "Gesellschaftsbezogene Rechnungslegung" 1981; Dierkes 1974, 1979; Hoffmann 2001, pp. 206–210).

Objectives and Substance

The basic goal of all these activities was to increase the detail and scope of the classical way of presenting and reporting a company's accounts, which are primarily oriented to the shareholders and management, based on business economics, and centered on profits. The idea is to reveal how and to what extent a company perceives and fulfills its responsibility to society (American Institute 1972; Bauer/Fenn 1972; Dierkes 1974; Kittner/Mehrens 1977). Traditional accounting and social reporting are not mutually exclusive but rather complementary when social responsibility consists of meeting social needs, creating jobs, ensuring efficient production, making a profit, and thereby contributing to prosperity in society. Traditional accounting documents the awareness of necessary social responsibility; social reporting shows the degree to which that responsibility is taken seriously (Dierkes/Marz forthcoming).

The intention is to ascertain and document all the internal, macroeconomic, and social tasks imposed upon, attributed to, or voluntarily assumed by the company but captured only indirectly or incompletely, if at all, in conventional business accounts (Colantoni/Cooper/Deitzer 1973; Welbergen 1978). Efforts to achieve these main objectives have produced very different conceptual approaches and views on the scope of the information to be included (Dierkes 1974; Leipert 1978; Pieroth 1978). To gain an adequate overview of these approaches and views, it may help to group them according to (a) the actors who engage in social reporting, (b) the target groups to which the information is provided, (c) the focus of the reporting, and (d) the design of the presentation.

The *actors* engaged in social reporting can be both business itself ("self-accounts," as mentioned by Hoffmann 2001, and Schulte 1974) and external groups ("public interest audits") such as investment firms (DSEF 2002), corporate alliances (WBCSD 2002), or political organizations and social networks (SERC 2002a).

The *target groups*, the audience for which social reporting is intended, are either within the company (e.g., management, the works council, or the work force), or outside the company (e.g., the public at large, or specific grass-roots initiatives, environmental protection groups, investors, governmental supervisory and control authorities, and NGOs). The boundaries between these typologies are fluid, however. Experience with the publication of social reports showed that the process of making information available to external groups engendered a high level of internal self regulatory behavior (Brockhoff 1975; Dierkes/Berthoin Antal 1985).

The *focus* can be classified according to whether the reporting covers only certain areas of the relations between the company and its social environment ("partial reports") or whether it is as inclusive as possible ("full reports"). The

partial reports may be confined to selected internal or external matters or to particular corporate functions (e.g., procurement, sales, production, or investments) and their respective social impacts (Schulte 1974). Alternatively, the focus may differ in "verticality," with only the positive aspects (social benefits) or the negative aspects (social costs) being covered (Wysocki 1981). Lastly, social reporting can be restricted to a "social program approach," which addresses only those social aspects that the company deals with outside its regular line of business (American Accounting Association 1971).

The *design* of social reports can be classified along two lines. The first is a unidimensional–multidimensional distinction. "Unidimensional social reporting" expresses all data in a standard dimension, such as currency units. "Multidimensional social reporting" relies instead on some system of social indicators (Zapf 1974). The second line for classifying the design of social reports is their primary orientation, that is, whether they look chiefly at input or output criteria. This classification is used in a figure at the end of the next section, illustrating the positioning of the various models that have been experimented with in the past.

History and Models

The history of social accounting thus far can be roughly divided into four phases, characterized by varying levels of interest in conceptual and practical developments. The challenging questions for management and the multiple stakeholders of business today are: what are the key differences between the situation now and at the last high point in the attention and experimentation cycle, and what can be done to ensure that the current trend does not slip back down the curve?

Phase 1 (the late 1950s to the late 1960s)

Four processes that greatly promoted social accounting throughout western industrialized societies converged during this period. First, faith in governments' ability to offer quick, effective, and long-term solutions to major social problems declined. Second, criticism of standard Gross National Product accounts led to the development of social indicators on the quality of life to supplement traditional data (Krebsbach/Dierkes 1974). Third, pressure grew for companies to have their decision-making processes take account of the social impacts of their activity in a more detailed, timely, and lasting manner than in the past. Fourth, companies themselves saw the emergence of a generation of managers who were able and willing to heed the calls to increase the scale and transparency of their social responsibility. In this atmosphere a variety of concepts, ideas, proposals, and approaches that amounted to social accounting were developed in both the scientific and business communities (American Accounting Association 1971; American Institute 1972; Dierkes/Bauer 1973).

Phase 2 (the late 1960s to the mid-1980s)

Until this period all the approaches to social accounting had lain outside mainstream thinking. They now attracted increasing public interest and recognition and began to spread. Social accounting was in vogue and rapidly became a new fashionable word in business and sociopolitical circles. The approaches originally conceived of in the United States were adopted, first in Germany and then in other western European countries (Preston/Rey/Dierkes 1978; Schredelseker/Vogeloth 1981; Vogeloth 1980). Groups in academic and business, as well as in other decision-making communities worked on the preparation, dissemination, and further development of social accounting (Deutscher Gewerkschaftsbund 1979a; Dierkes 1979, 1984; Pieroth 1978; Wysocki 1974). Partly because of public pressure, more and more companies voluntarily joined one or another form of the social reporting movement (Hoffmann 2001). More importantly they learned how to use the process of preparing and publishing reports as a management and communication tool (Dierkes/Berthoin Antal 1985).

At the peak of the discussion about social reporting in the mid-1980s, the question was "Is it Time to Legislate?" (Dierkes/Berthoin Antal 1986). The introduction of mandatory social reporting seemed the only way to get a large number of companies to prepare and publish such reports. The proposed approach to legislation was to focus on process rather than to specify extensive lists of indicators. However, the only country that actually did introduce legislation requiring corporate social reporting at this time was France in 1977² (Chevalier 1976). The French law mandates a report "composed of a lengthy list of indicators open to ulterior statistical treatments and multiple interpretations" (Capron 1997, p. 3) and its scope is quite narrow, covering employee issues but no impacts of business on the social or natural environment "even though preliminary work had provided for this possibility" (Capron 1997, p. 3).

Phase 3 (the mid-1980s to the late 1990s)

Interest in social reporting and accounting all but evaporated in the subsequent period. Experiments with various practices stagnated and even regressed. One reason was the resistance of established groups who perceived a threat to their preeminence, including the unions, whose opposition grew with the public recognition and reception of social accounting (Deutscher Gewerkschaftsbund 1979b; Hoffmann 2001, pp. 214–215; Küller 1977, 1978). Secondly, both the collapse of the former socialist economies and the advance of neoliberal economic policies in conservative governments, along with the globalization of business strategies, gave rise to an ideological climate in which the very topic of social responsibility was greeted with reserve and sometimes even hostility. In the US and the UK the strengthening of shareholder power in corporate governance was an additional contributing factor. The poor

² Later, Belgium introduced legislation requiring those companies that have to publish an annual report also to submit a social report as of 1996 (BNB 2000). However, the scope is very narrow, covering only a few items about employees, and this data does not have to be published.

performance of leading companies such as IBM, General Motors and Westinghouse in the USA, and financial scandals associated with people like Maxwell and Adir in the UK, led to new codes of corporate governance and the explicit primacy of shareholder value among corporate goals. Shareholders sought tighter financial controls and a more specific focus on their interests, ahead of those of other stakeholders.

Nevertheless, a good many approaches and concepts of social reporting and accounting became part of everyday business practice despite such resistance and continued developing there, albeit under different names (BNB 2000; Capron 1997; Hoffmann 2001 pp. 215–216; Shell Group 2002). Additionally, in some countries, most notably the UK, there has been a broadening of the shareholder perspective to encompass Socially Responsible Investing (SRI).

Phase 4 (the late 1990s to the present)

Although neoliberalism is hardly coming to an end, the experience of the 1990s has greatly dimmed the luster of its theory and practice. It has become ever clearer that radical free-market strategies have failed to solve social problems and that merely maximizing shareholder value does not automatically enhance the welfare of society. Broad stakeholder interests have been rearticulated and have begun to find an audience again. The emergence of new media, particularly the Internet, has enabled more rapid and easy access to information about corporate activities as well as more interactive modes of communication between the corporation and its multiple stakeholders. This current discursive shift in mood has rekindled a positive response to social reporting in the business, scientific, and decision-making communities and in the public at large (AccountAbility 2002; Bart 1998; BSR 2002; BT 1999; Corporate Watch 2002). Attention is focused not only on the classical concepts of social reporting but also on new approaches such as "ethical benchmarking" (EthicScan 2002; London Benchmarking Group 2002; Skorecki 2001; SERC 2002), the social rules of evaluation (SAI 2002). The concern for human rights has grown significantly and has been added to the issues on which companies are judged.

The three most significant recent developments have been (a) the launching of initiatives by international organizations³ to promote socially responsible behavior and social reporting, such as the Global Reporting Initiative (GRI) in 1997, the Global Compact in 1999, and the Green Paper presented by the European Commission in 2001; and (b) the introduction of the concept of the comprehensive "triple bottom line" that encompasses economic, social, environmental reporting (Elkington 2001). According to GRI board member Robert Massie, "by providing standardized disclosure guidelines for reporting on economic, environmental, and social performance, GRI greatly improves the prospects for aligning business interests with societal interests" (Arieff 2002, p. 2). (c) The third complementary development is that institutional fund managers have recognized the increasing risk to their investment values if

³ It is striking that earlier work by units of the United Nations have been forgotten even within the organization. See for example the technical paper published in 1977 by the Center on Transnational Corporations of the United Nations.

companies behave in a socially irresponsible manner. New guidelines for SRI have been established, reinforced by risk management requirements (including social, environmental and reputational risks) and proposed changes to company law.⁴

Methodologies and Models

Over the years, particularly during the second phase of the development of corporate social reporting, a broad spectrum of methodologies has emerged (Preston/Rey/Dierkes 1978). Four models illustrate the range of this conceptual and methodological diversity. The first ideas emerged in the United States (Linowes 1968, 1972, 1973; Bauer/Fenn 1972; Dierkes/Bauer 1974) but the experimentation then advanced more rapidly in Germany and Switzerland. In the United Kingdom social reporting did not develop either conceptually or in practice as far as it did on the continent. The early attempts at social reporting in the UK were essentially of two kinds. One was a section in the annual report of companies, or in a separate report, which described the voluntary community activities of the company – mainly charitable activities and local community projects. Most were regarded, internally as well as externally, as extensions of public relations activities, with no external verification. One exception stands out, namely the separate annual report by the non-executive directors of British Oxygen Company (BOC) Ltd., in the 1970s, though this practice did not endure for more than a couple of years. The other kind of social reporting was undertaken by independent agencies, such as Social Audit Ltd, usually without the collaboration of the companies who were the object of their reports. These efforts also did not endure, often being regarded as hostile by the companies concerned and also being dependent on funding from charitable bodies, which was insufficiently sustained.

The early pioneer models

The model developed by David F. Linowes in the United States in the early 1970s (Linowes 1972, 1973; Dierkes 1974, pp. 109–114) aligned socioeconomic profit-and-loss accounting closely with classical cost-accounting (see Table 1).

This formal schematic model, which clearly illustrates the basic conceptual and methodological problems with business social reporting, was critically discussed at an early stage (Dierkes 1974, pp. 112–114) and was not pursued. Nevertheless, it does bear on the following conceptual and methodological discussion in many respects.

⁴ See for example the Guidelines of the Association of British Insurers (ABI 2001); the Turnbull Report (Institute of Chartered Accountants of England and Wales 1999) and the proposed Company Law Reform proposals of the Department of Trade and Industry (DTI 2001).

A unidimensional input model

One of the first German enterprises to engage in business social reporting was STEAG, a major utilities company. First published for the 1971–1972 business year, STEAG's social accounts served as a reference point in the subsequent debate about corporate social reporting (Dierkes 1979; Schulte 1974). Table 2 shows the basic structure used at that time.

If the benefits recorded in the internal and external environments are measured in identical units as expenditures, the STEAG model can be seen as unidimensional input-accounting. But if the benefit to society is described as output in quantitative and/or qualitative terms, then this model is justifiably regarded as multidimensional and output-oriented social accounting. Many companies imitated the STEAG type of social accounting in Germany in the years after its appearance.

An integrated, multifaceted model

Building on experience with the STEAG Model and other, especially qualitative, types of social accounting, the working group on "Social Accounting Practice" (AKSP 1977), to which over thirty leading German companies belonged, recommended applying an integrated multifaceted approach consisting of three parts: the "social report," the "value-added accounts," and the "societal impact account" (see Table 3). Some companies applied all three parts of the AKSP model, whereas others started with a limited approach, using only one part or another.

The procedure conceived of for the third part of the AKSP report, the social impact account, is basically a detailed version of the STEAG model. Close examination of this and other models of social reports reveals a qualitative expansion of what were originally only quantitative social accounts.

The "Goal-Accounting and Reporting" Model

The experience gained with the three preceding models and similar approaches quickly exposed a fundamental obstacle to the effective operationalization of social reporting. If the assessment was based and sold squarely on traditional procedures of cost accounting, then it was highly compatible with and easily accepted within customary management systems. However, it was partially, if not completely, unsuccessful at achieving the underlying social objectives of social reporting. If, on the other hand, no traditional costing methods were applied, then the social report became structurally decoupled from the management systems used to set goals and take the necessary actions. Both paths threatened to sidetrack social reporting. The development of "goal accounting and reporting" (Dierkes 1979, 1984; Hoffmann 2001, pp. 209–210) offered an early and practicable escape from this dilemma. It

was successfully used first by Deutsche Shell (Deutsche Shell 1976; Hoffmann 2001) and then refined and expanded upon by the Migros Genossenschaftsbund in Switzerland in three biennial, multilingual social reports during the 1980s (Berthoin Antal 1985; Dierkes 1984).

At the time, the goal accounting and reporting model was considered the most comprehensive and advanced approach to corporate social reporting (Task Force 1979). The point of this approach was to ensure that all the social objectives to which a company committed itself on behalf of its internal and external stakeholders were fully and publicly documented. The first two reports were quite comprehensive in scope, encompassing about a hundred pages. An effort was made to condense the third report in length without sacrificing the detailed and comparative content. All three reports first summarized the corporation's social goals and documented the different stakeholders' perception of the relevance of the goals as well as their perception of the degree to which the goals were achieved (see Exhibit 1). A combination of quantitative and qualitative measures was then used to describe in some detail the activities undertaken to meet the goals in the reporting period as well as their impact. See Exhibit 2 for an example of how the company reported on its goal achievement in one specific area. In addition, the reports provided an overview over the value added the company generated (Exhibit 3). This model avoided bogging companies down with excessively formalized and counterproductive accounting routine. It also precluded noncommittal behavior by ensuring that the achievement of the stated targets for reducing social costs and raising the social benefits of the company's activity was subjected to exacting, problem-oriented, and quantifiable scrutiny.

Drawing together these various models according to the different approaches and indicators they use, the following matrix emerges (see Figure 1):

Figure 1: Overview of corporate social reporting models

	Measures of input only	Measures of input & output
Unidimensional indicators	Examples: <ul style="list-style-type: none"> ▪ Linowes – Socio-Economic Accounting ▪ Migros – Value Added Account 	Examples: <ul style="list-style-type: none"> ▪ STEAG ▪ Social impact accounting [AKSP]
Multidimensional indicators	Example: <ul style="list-style-type: none"> ▪ Social Report [AKSP] (limited version) 	Examples: <ul style="list-style-type: none"> ▪ Migros – Goal Report ▪ Social Report [AKSP] (extended version)

Conceptual and Methodological Problems

The first three types of models in particular clearly show the many conceptual and methodological complications entailed in social accounting and reporting. The problems fall into four main areas: quantification, delimitation, measurement, and evaluation (Dierkes/Marz forthcoming).

The very term "social accounting," the Linowes model, and approaches to the task suggest, at least in principle, that all social matters and processes in which an enterprise is involved can be quantified and presented as in a cost-accounting ledger so as to arrive at "total net benefits and damages" (Eichhorn 1974, p. 81). Experience with social accounting and ensuing debates about it quickly and definitively showed that such expectations are not only unrealistic but also counterproductive because they contravene the underlying intentions of social accounting.

Problems with delimiting the scope of the items to be covered in a social account have long defied clear solutions (Abt 1977). Various responses have crystallized from the debates on this subject (Hemmer 1979; Wysocki 1981). Using legal regulations, technical standards, internal targets, or voluntary fringe benefits as the criterion for inclusion means considering only those items for which intended levels have been either exceeded or not achieved. If goal systems are taken as the criterion for inclusion, as with the social program approach, then one reports only the measures or omissions originally unrelated to the company's central mission and frequently regarded as more or less irrelevant to corporate operations. Defining the scope of the social accounts according to balance in the exchange between what the company gives and what it gets from its environment means distinguishing whether an enterprise receives inputs without offering a corresponding output or whether it provides something for the environment without being compensated for it. Given these and other attempts to solve the problem of defining the scope of social accounts, it is impossible to delimit the items completely.

Difficulties with measurement are closely associated with, but not reducible to, the problems of quantification and delimitation (Dierkes/Preston 1977; Abt 1977). Measuring the items in a social report means performing four basic tasks: (a) finding operational definitions and practicable indicators for each item, (b) providing and developing appropriate procedures and techniques for collecting the relevant data, (c) meaningfully aggregating the discrete data that are found, and (d) ensuring the comparability of the items measured in the report.

Other management tools introduced in the 1990's, such as the Balanced Scorecard and the EFQM Business Excellence Model, have encountered similar problems operationally. In both instances, measures were broadened to include employee, organization and process elements, though they did not usually take the opportunity to include even broader social and environmental impact measures. As Kaplan and Norton noted in their follow-up work, "At the time we thought the Balanced Scorecard was about measurement, not about strategy. We began with the premise that an exclusive reliance on financial measures in a management system was causing organizations to do the wrong thing" (2001, p. 3). The same might be said about the exclusion of other social and environmental measures – it inevitably narrowed the vision and strategy of top management. The introduction of the 'triple bottom line' explicitly addressed this

shortcoming, though this management tool is still essentially in its development phase in establishing operational and comparative norms.

No ideal solution for all four aspects of the measurement problem is currently available. It must be attainable, however, through continued research, the establishment of conventions, and practical experiments. After all, it was a continuation of such efforts many decades ago that led to the development of balance sheets and profit-and-loss accounts as the foundations of financial accounting – and this field, too, continues to grapple with its deficits. As one observer pointed out, "one cannot simply discard corporate social reporting just because it poses a myriad of difficulties. Indeed, the very scale of these difficulties mandates that they be addressed and solved" (Connolly 2002).

Emerging Developments

When seeking to address the challenges and solving the problems that remain in preparing and publishing and using social reports effectively, it is important to build on the experiments of earlier phases, while also recognizing significant changes that have occurred in the business environment in recent years. The four developments in the business environment that are especially relevant for corporate social reporting are (a) the globalization of business activities as well as some of its constituencies; (b) the expanded agenda, with the expectation of business accountability for a wide range of impacts on the social and natural environment; (c) the emergence of mission and vision statements as a widely used communication and management tool, and (d) the growth of the internet as a means of rapid and interactive communication.

The implication of globalization is that it is no longer appropriate to conceive of social reporting only as an exercise within a single national context. Even though there were some attempts to learn from ideas that were being generated in other countries (e.g., Task Force on Corporate Social Performance 1979), the discourse about earlier models for voluntary or mandatory reporting remained oriented to national business environments and constituencies. With the expansion of the impacts of business activities beyond national boundaries, social reports must be designed to span these boundaries too.

The second trend, the expanded agenda, is a distinct dimension, but one that is related to the international impact of business. There was a tendency in the early years for the social reports in the U.S. and the U.K. to focus on community involvement, whereas continental European social reports paid less attention to this topic than to employee issues, to which they dedicated significantly more space than did their Anglo-American counterparts (Preston/Rey/Dierkes 1978). This difference in focus corresponded to the interests of the key stakeholders in each context. The natural environment tended to be treated as a separate issue altogether by most companies in every country, rather than as a dimension of social reporting (for exceptions see Dierkes/Preston 1977). Such distinctions are no longer tenable when stakeholders are observing the impacts of business activities in multiple contexts and when they are asking about the consequences of these activities for the sustainability of life in social and ecological systems. The sustainability agenda has drawn together the various dimensions that were previously treated

separately. "Social" now encompasses the community as well as the employees; it also spans a wide range of ethical issues, including child labor and ethical trading. Furthermore, the natural environment is an integral part of community interests, so social reporting must cover the full range of topics.

A third recent development of relevance for the future of social reporting is the use of corporate vision and mission statements. These provide a medium- and long-term orientation in organizations, and they serve as guidelines for setting targets and making decisions in the short term (Dierkes 2001). When formulating and publishing vision or mission statements, companies make explicit the often implicit core values and aspirations of members of the organization, particularly when the process is managed in a participative, interactive way. The operationalization of vision or mission statements involves formulating specific goals to be achieved within a defined period of time. The implication for social reporting is that companies can be held accountable for the extent to which they realize their aspirations and live up to the commitments they have formulated. Methodologically, such reports could build on the successful experiments with goal accounting and reporting conducted in the 1980s. This approach is consistent with the GRI framework, which enables companies to reflect their own specific mission. Certain companies are already moving in this direction, such as the VanCity bank, McDonalds and Royal Dutch/Shell Group, which specifically relate their reports to their mission statements and they link their reporting format to the GRI framework.

The fourth key development is the growth of the Internet. It has enabled the multiple constituencies of business to collect and exchange information rapidly worldwide. Concerns about negative impacts of business activity in one context are quickly shared among activists in other locations, and this fuels the expectations for greater transparency and accountability wherever the company is operating. The Internet also represents a new medium for companies to use in communicating with their constituencies. It facilitates the rapid provision of much more comprehensive information than in the past, and it makes it possible for companies to solicit more feedback from an unlimited range of stakeholders. Social reporting can become an ongoing and interactive process rather than a static annual product, an opportunity that companies are beginning to discover. BT, for example, has designed its website with its social report as a forum for interacting with a wide range of stakeholders and other target groups in active public dialogue about what has been and can be reached – and what is not achievable. "Its principal aim is to communicate – to our own people and to those other constituencies with an interest in what we do – how we are tackling our social responsibilities" (BT 1999: "Overview"; see also Ford 2000).

An ongoing problem for social reports is the issue of verifiability. As the European Commission points out in its basic document on social responsibility, "verification by independent third parties of the information published in social responsibility reports is also needed to avoid criticism that the reports are public relations schemes without substance" (European Commission 2001, p. 19). The challenge to verification has become increasingly complex over time. When social reports were "simply" activity-based, the verification process was limited to confirming that the list of activities was correct. Then, it became a matter of measuring the activities to indicate how much was being done and to what effect, so the quantitative measures of expenditures, outputs and impacts had to be verified. With the expanded agenda under the heading of "sustainability" today,

the credibility and trustworthiness of the verifiers has become a central question. The GRI sets its goals high. It "seeks to make sustainability reporting as routine and credible as financial reporting in terms of comparability, rigour and verifiability" (GRI 2002, p. 2). Different approaches are already being experimented with to deal with this challenge. For example, BT's Social Report 1999 was verified by researchers at the Ashridge Center for Business and Society (BT 1999), and the Shell Report 2001 was verified by KPMG and PriceWaterhouse Coopers (Shell Group 2002, p. 46). In both reports the verifiers describe the process by which they approached the task and they specify the limits of their assessment. The European Commission suggests that "the involvement of stakeholders, including trade unions and NGOs, could improve the quality of verification" (European Commission 2001, p. 19). Considering that the main purpose of an organization is to serve its stakeholders, is it not logical that they play a key role in verifying that it is actually doing so?

Future Directions

The review of the past experiences with corporate social reporting and of recent trends in the business environment indicate that the most appropriate approach to pursue is "*interactive goal accounting and reporting.*" Multidimensional indicators of performance must be used to document the impacts of business activity on society and the natural environment. Corporations will improve their performance by engaging with their stakeholders in assessing expectations, formulating goals, and evaluating the impacts. Corporations would do well to take advantage of the opportunities offered by new communications media to listen to their stakeholders around the world, as well as to inform them in an ongoing manner, thereby maximizing the probability that the corporate goals are seen to be relevant, and the resulting reports on performance are considered reliable.

The business community and its multiple stakeholders are currently on a threshold. The issue attention cycle will rapidly peak again. The developmental curve of corporate social reporting could slip back down as it did in the mid 1980s, with a drop in interest and activism, possibly to be followed in some years with renewed interest and more attempts to reinvent the wheel. Alternatively, the curve could stabilize, with leading edge companies continuing to use vision-based interactive goal accounting and reporting as an effective management tool to achieve more sustainable performance and to communicate with their stakeholders. The most desirable scenario would be for the curve to continue to swing upwards before stabilizing. This would require that a large number of companies as well as their constituencies in society actively learn from the past and use the opportunities embedded in the current situation (Berthoin Antal forthcoming).

How can the momentum of interest and active engagement be sustained? The past has shown that simply appealing to good business sense does not suffice (Dierkes/Berthoin Antal 1986); current developments are confirming this experience. For example, Tony Blair's attempts in 2000 to increase voluntary reporting by the top 350 British companies had little effect: fewer than a third had

actually issued such a report or indicated their intention to do so by the end of 2001 (Arieff 2002, p. 2).

The most effective platforms for leveraging pressure on corporations regarding reporting requirements today are the stock markets. Whereas it made sense in the 1980s to look to national governments to exert regulatory pressure on companies to report fully and correctly on the impacts of their activities, they are no longer the most relevant actors for this purpose. Stock markets reflect the global scope of business activity and also permit pressure to be exercised in different locations. Interactive goal accounting and reporting offers private and institutional investors a long-term and comprehensive frame of reference for their global investment strategies. The assessment by key stakeholders of the company's performance and their future intentions towards the organization is expected to be an important contributing feature to the report's value to analysts, who include these criteria in their research, evaluations, and recommendations. There is a great opportunity for the stock markets and their supervisory authorities, like the Securities and Exchange Commission in New York, rather than national governments, to become pioneers in promoting and winning acceptance for interactive goal accounting and reporting around the world. In the coming years, the conditions for admission to the stock market should be expanded to include this kind of social reporting. Multinational auditing companies and rating agencies should use their authority to pave the way for interactive goal accounting and reporting.

Table 1: Example of the Linowes Model of Socio-Economic Accounting

I Relations with People <i>A. Improvements:</i> 1. Training program for handicapped workers	\$ 10.000		2. Estimated costs to have installed purification process to neutralize poisonous liquid being dumped into stream	\$ 100.000	
2. Contribution to educational institution	4.000				\$ 180.000
3. Extra turnover costs because of minority hiring program	5.000		<i>C. Net Deficit in Environment</i> Actions for the Year		(\$ 97.000)
4. Costs of nursery school for children of employees, voluntarily set up	<u>11.000</u>		III Relations with Product <i>A. Improvements:</i> 1. Salary of V.P. while serving on government Product Safety Commission	\$ 25.000	
Total Improvements		\$ 30.000	2. Cost of substituting lead-free paint for previously used poisonous lead paint	<u>9.000</u>	
<i>B. Less: Detriments</i> 1. Postponed installing new safety devices on cutting machines (costs of the devices)	\$ 14.000		Total Improvements		\$ 34.000
<i>C. Net Improvements in People</i> Actions for the Year		\$ 16.000	<i>B. Less: Detriments</i> 1. Safety device recommended by Safety Council but not added to product		<u>22.000</u>
II Relations with Environment: <i>A. Improvements:</i> 1. Costs of reclaiming and landscaping old dump on company property	\$ 70.000		<i>C. Net Improvements in Product</i> Actions for the Year		\$ 12.000
2. Cost of installing pollution control devices on Plant A smokestacks	4.000		Total Socio-Economic Deficit for the Year		(\$ 69.000)
3. Cost of detoxifying waste from finishing process this year	<u>9.000</u>		Add: Net Cumulative Socio-Economic Improvements as at January 1, 1971		\$ 249.000
Total Improvements		\$ 83.000	GRAND TOTAL NET SOCIO-ECONOMIC ACTIONS TO DECEMBER 31, 1971		\$ 180.000
<i>B. Less: Detriments</i> 1. Cost that would have been incurred to relandscape strip mining site used this year	\$ 80.000				

Source: Linowes, David F. (1972): "An Approach to Socio-Economic Accounting." In: *The Conference Board RECORD*, Nov. 1972, p. 60.

Table 2: The STEAG Model of Business Social Reporting

Output for Society	Expenditures				Social Benefit
	Year under	Previous	Changes		
	Review	Year	DM	%	
DM	DM	DM	%		
A. Internal Environment					Notes (qualitative and/or quantitative description)
I. Work force					
II. Reserves					
III. Dividends					
B. External Environment					
I. Research & Development					
II. Environmental measures					
III. Public Relations					
Total					

Source: Wysocki, K. v. (1981): *Sozialbilanzen*. Stuttgart, New York: Fischer, p. 93 (our translation).

Table 3: The AKSP Model of Social Accounting (1977)

Social Accounting Part	Objective
Social Report	Qualitative, statistically based, and thematic description of the objectives, measures, output, and effects of the company's societal activities
Value-added Account	Calculation and description of the company's value added and its distribution within a specified period (e.g., 1 year)
Societal Impact Account	Summary of the company's socially related expenditures and its directly calculable socially related revenues

Source: AKSP (Arbeitskreis "Sozialbilanz-Praxis") (1977): *Sozial-Bilanz Heute. Empfehlungen des Arbeitskreises "Sozialbilanz-Praxis" zur aktuellen Gestaltung gesellschaftsbezogener Unternehmensrechnung*. N. p.

Exhibit 1: Goals of Migros and their Evaluation by the Swiss Public

Goals

Gottlieb and Adele Duttweiler defined the goals of the Migros Community in the statutes, in the Convention of 1957 between the Federation and the regional Cooperatives, in the two Jubilee Brochures of 1940 and 1955, as well as in the "Theses" of 1950. Their constant concern was that a cooperatively-structured Migros have an especially high degree of responsibility toward both the individual and the general public.

As stated in the previous Social Report, Migros pledges

❖ **to the consumer:**

to offer low-price, quality products and high-standard services through efficient distribution methods and low margins, thus providing an above-average source of supply for the consumer's daily needs. Migros sets special quality norms which, as a rule, go far beyond those specified by law. It refuses to sell products injurious to health (such as alcoholic beverages and tobacco) although such a policy results in a considerable loss of earnings. Through open, honest information it seeks to promote critical consumer consciousness;

❖ **to the Cooperative member and owner of Migros assets:**

to ensure the participation guaranteed by the statutes. For this purpose a decentralized decision-making structure has been created, which is open to all sectors of the public. The Cooperative Councils, as supreme guardians of the Migros ideology, are to be informed and their rights consolidated;

❖ **to the employee:**

to guarantee equal treatment of all employees, to offer model hiring and working conditions (humanization) as well as an exemplary atmosphere in which to work,

to pay wages commensurate with the job description and social situation and in accordance with performance,

to ensure progressive social benefits,

to provide for functional, material and social participation,

to enable each employee to develop optimal potential through the provision of broad facilities for training and continued education;

❖ **to persons in cultural activities:**

to provide a varied choice of activities for meaningful leisure and to bring creative artists together with as many sectors of the public as possible. Hence, Migros not only assists existing cultural organizations but also creates its own institutions;

❖ **to those interested in learning:**

to provide the means for continued education and to open up avenues for self-help. Instruction shall be technically sound and inexpensive. Teaching methods shall be of a participative nature, thus allowing the student to discover and develop his own potential by means of critical analysis;

❖ **to our fellow human beings:**

to assist them as members of our society to develop their individual personalities, and to improve human relations;

❖ **to the citizen:**

to create a basis for independent thought and opinion through factual information in the Migros press and the use of other means as well. Migros seeks to help average citizens formulate their concerns and fight for them.

These goals, while related to the individual, are designed to further the common interests of society.

Migros achieves them in the following ways:

❖ **undergirding the state and its form of government.**

Migros is dedicated to a democratic, constitutional, federalistic form of government. It supports the local communities in their efforts to further the common weal;

❖ **supporting a decentralized, free market economy.**

Nevertheless, it is prepared to combat its abuses. Migros accordingly seeks to distribute its processing operations over the whole of Switzerland. Within the limits of its purchasing policy it tends to favor small and medium-sized business. It refrains from the excessive use of this power in the marketplace. Suppliers are urged to provide exemplary wages and fringe benefits for their workers.

Migros acknowledges the principle of market competition as being the most reliable protection for the consumer;

❖ **husbanding natural resources as far as possible.**

Migros shall do everything in its power and, where indicated, go beyond government regulations to protect the environment. Wherever necessary it works toward better statutory protection of natural resources;

❖ **heeding the concerns of the economically weak.**

Migros combats the abuse of power in politics and the economy either directly or by supporting appropriate action initiated by others.

In all these efforts, Migros devotes itself primarily to those problems which government or other organizations cannot or will not solve.

Cultural and other non-commercial activities are on a par with commercial ones. Of course, efforts in the cultural, social and societally-related sectors presuppose above-average economic capacity of the Migros Community.

Migros Goals in the Eyes of the Swiss Public

Just as for the social reports of 1978 and 1980, Migros once again commissioned a representative survey of the Swiss public (Ticino excepted) designed to reflect opinion regarding Migros goals and evaluation of Migros policies conceived to achieve those goals. Data collected over a four-year period could then be compared with previous surveys to determine which patterns had remained stable and which had undergone change, to interpret these patterns and, if applicable, to take them into account when formulating policy.

Generally speaking, there were no major changes in the appraisal of goals. Their profile is relatively stable and notably characterized by such items as high-quality products, reasonable prices, better value, wider range of goods offered and better service. Minimal changes are registered, however, in profit orientation and attempts to influence public opinion. It is assumed by the public that more profit and great influence are desired.

All things considered, the profile regarding public satisfaction with the goals and activities of Migros also remained the same. In this profile, satisfaction with the choice of food, the quality of products and extensive cultural offerings was pronounced, whereas satisfaction with advertising, job security, and the press sector was less so. A 3.8 total average in the "satisfied" sector, compared to 3.6 in 1977 and 3.9 in 1979, continues to be a high one.

Marked improvement over 1979 was registered above all in satisfaction with the choice of food and the various cultural events offered. Differences are so small, however, that they are hardly noticeable in such a survey. Notable setbacks are present only in comparison with 1979: the activities of the press, advertising, job security, and efforts to offer food not injurious to health.

It is an open question how far this decline in satisfaction can be attributed to an information gap, or to shortcomings in business policy, or even to a general change in public opinion, for example concerning advertising. These questions will require attention in the separate sectors of the Social Reports.

Source: Migros (Migros-Genossenschafts-Bund) (1983): *Third Social Report of Migros*, Zürich, pp. 7-9

Exhibit 2:

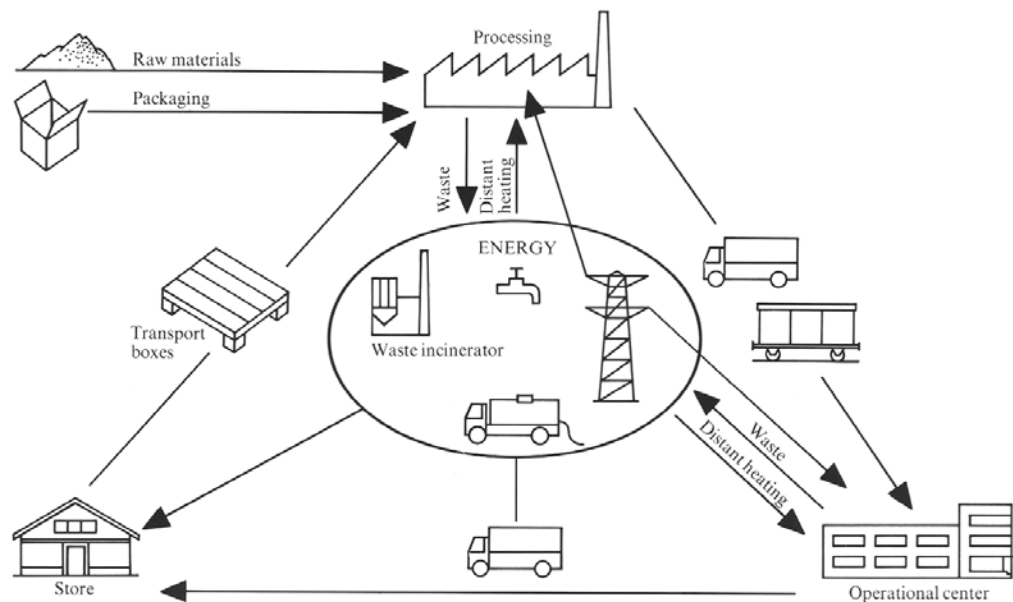
Contributions of the Migros Community to Environmental Protection and the Economical Use of Energy and Natural Resources 65

Overall Goals

- Greatest possible conservation of natural resources and most sparing use of energy
- Fulfillment of environmental protection measures

Priorities 1980-82

- Reduction of stress on the environment from combustion processes
- Reduction of energy and water consumption
- Shifting from road to rail transport
- Expansion of data gathering and data processing with special attention to stores



Almost all human activity affects the environment, either directly or indirectly. Environmental protection is, therefore, a responsibility which is taken seriously at all levels of the Migros Community.

Goals

The general objectives of the Migros Community as to environmental protection, saving energy and the conservation of natural resources have remained unchanged since the last Social Report:

- less stress on the environment from combustion processes (heating, transport, waste incineration) and waste,
- reduced energy and water consumption,
- extensive gathering and processing of basic data with special attention to stores,
- shifting from road to rail transport.

Measures and Results

As stated in the last Social Report, the policies of an enterprise such as Migros in regard to the environment and natural resources are characterized today by a variety of small steps and measures. These

lessen the stress on the environment and allow scarce natural resources to be used rationally. Single spectacular measures, which result in substantial progress typical in the first years of Migros' systematic environmental policies, can only be realized now in extensive construction or renovation projects. Therefore, the report for the period 1980/82 will concentrate on a comprehensive description of such individual measures and their effectiveness. The focal point was, as in the 1980 Social Report, a reduction in energy consumption in the stores.

The special efforts on the part of the processing plants of the Migros Community should be noted when considering many of the following measures. The examples demonstrate in greater detail what can be accomplished in the framework of long-term policies by taking several small steps in various areas. They also illustrate the contributions of the entire Migros Community toward environmental and natural resource protection – what has been achieved and what has not.

The figures for waste disposal and air pollution in the Social Reports of 1978 and 1980 were mainly based on consumption quantities. Direct measure-

ments were not always available. Since new and differentiated energy consumption figures are given in the following, the corresponding data will only serve as an example, especially where processing plants are concerned.

Energy Consumption

In reducing the amount of energy consumed, natural resources are saved and the emission of toxic elements by way of combustion processes is decreased.

Energy consumption is directly related to production and sales; therefore, the specific consumption quantities, based on metric tons of goods, are relevant.

Energy consumption in the operational centers (distribution centers of the regional Cooperatives) is given per million francs in sales because of a lack of quantitative statistics. The sales figures indicated have been adjusted to compensate for inflation.

The gathering and processing of basic data was expanded and improved:

- The yearly consumption of energy was determined for 90% of the stores. Consequently, the projected figures for the entire store network are very accurate.
- A modified method of data gathering was used to determine energy consumption in the operational and distribution centers. Non-plant consumption was not included, but that of external warehouses was.

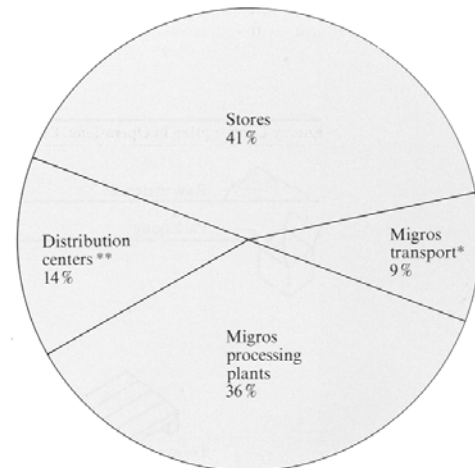
As a result, some figures have changed in relation to previous Social Reports. For the first time, absolute consumption values have been used as well as indexed values. The calorific value of all thermal energy carriers has been recalculated in the equivalent amount of fuel oil.

Despite the increase in production, turnover and sales area, which without energy-saving measures would have meant a rise in the amount of energy

used, the total energy consumption remained constant in comparison to 1978.

It amounts to approx. 4,500 TJ or 0,7% of total energy consumption in Switzerland.

Energy Consumption (Fuel and Electricity) in the Migros Community Divided into User Groups (1981) Table 1



* excluding rail transport and outside freight forwarders

** operational centers and supra-regional distribution centers and warehouses

As can be seen in Table 1, most of the energy is used in the stores, which represent 41% of total energy consumption, followed by the processing plants (36%). The distribution centers and transport together account for roughly one-fourth of the total energy consumption. This also illustrates why the 1980 Social Report chose to concentrate on the evaluation of energy consumption in the stores, with a view to the third Social Report.

Energy Consumption in Processing Plants

Table 2

	1975	1976	1977	1978	1979	1980	1981	1982
Heat in 1,000l fuel oil	33,200	33,000	33,000	34,600	33,600	33,000	33,300	32,400
Electricity in 1,000 kWh	92,400	96,000	97,800	106,400	106,900	109,800	114,600	111,200
Index Total Energy Consumption per metric ton of goods (oil + electricity)	100	93	88	88	83	80	78	77

Despite an increase in production, the absolute thermal energy consumption for 1982 was less than in 1975. The absolute demand for electrical energy showed a rising trend until 1981. A slight decline in production led to a first decrease in electricity consumption in 1982.

Here the main concern was to increase the efficiency of energy utilization in technical installations by improving the efficiency of thermal processes and increasing the use of low-grade energy sources as well as recovering waste heat from var-

ious sources. Another priority was to ensure optimal thermal insulation for all renovations or new construction. A third energy-saving measure at the Migros processing plants aimed at motivating employees to use energy sparingly.

Especially noteworthy examples of the concrete measures taken in the technical installation sector are:

Heat exchanger in poultry farms (a 50% saving of thermal energy), waste heat recovery systems using flue gas/vapor (e.g. at the Jowa bakeries), waste

heat recovery at refrigeration plants, steam-pressure reduction at the primary side.

An important project in the construction sector was the new building of the Produktion AG in Meilen. The mean heat transfer coefficient for the entire building is approximately 0.6. This means first-rate heat insulation results in a heat loss which is about 25 % less than in comparable standard industrial constructions.

Various programs were carried out in all processing plants, stressing measures in which the employee's behavior correlates directly to the amount of energy consumed, e.g. shutting down machines and conveyor belts which are temporarily out of use.

The figures for energy consumption per metric ton of goods show that there were considerable savings again during the past report period.

Energy Consumption in Operational Centers

Table 3

	1975	1976	1977	1978	1979	1980	1981	1982
Heat in 1,000 l fuel oil	8,600	7,700	7,100	7,400	7,200	6,700	7,200	6,300
Electricity in 1,000 kWh	58,400	57,700	59,100	61,400	66,000	69,300	70,100	73,000
Index Total Energy Consumption per mill. Sfr. in sales* (oil + electricity)	100	94	84	87	89	85	88	85

* adjusted according to consumer price index

Absolute thermal energy consumption (excluding waste disposal in Migros' own incinerators) at the operational centers was at a markedly lower level than in 1975. Electricity consumption, however, rose more than inflation-adjusted sales. This can be traced to increased mechanization as well as to new constructions and additions.

After a distinct downward trend until 1978 in total energy consumption per million francs in sales, figures began to vary but never more than 4 %.

Another consequence of new construction and additions is an increase in fuel oil consumption, which can only be partially compensated for by energy-saving measures in already existing buildings. Since the heat generated from Migros' own incinerators is not included in the analysis, there is a sharp rise in fuel consumption when these incinerators are shut down. Heat must then be entirely generated by outside sources. This share, which was previously covered by waste heat, now appears as an increase in consumption in the statistics.

Energy Consumption in the Stores

There are no systematic time-series diagrams for the development of energy consumption in the stores. In accordance with the objectives of the 1980 Social Report, an evaluation was carried out for the first time in 1981. It shows that a total of 1,850 TJ was used in the stores. An overall presentation of the results obtained by energy-saving measures in the stores is, therefore, not possible at this time. It will be a topic for discussion in future Social Reports. Worth mentioning, however, are the individual products and measures which illustrate how the systematic policies of Migros have already led to improvement:

- Specific energy-saving measures brought about a decrease in fuel oil consumption of approximately 20-30% in many of the stores. Renovation efforts today concentrate on the operation

and control of ventilation, heating and air-conditioning systems. Costs for these simple measures are cleared within 1-2 years.

- New stores are built in such a way that energy consumption is clearly below average for this category of stores. Aside from optimal operation and control, this is made possible by the consistent use of waste heat from industrial refrigeration (refrigerator and freezer compartments) and the repeated use of purified air.

Water Consumption

The economical use of natural resources in production and distribution is a policy which includes the entire spectrum of careful natural resource utilization. As an example - and because of its special importance - water consumption in processing plants and operational centers is presented here. It is a significant criterion for Migros' accomplishments in the sparing use of natural resources. This environmental awareness was manifested in the past in measures which affected the costs for fresh and waste water.

In 1982, Migros processing plants used only approximately two-thirds of the water/metric ton of goods which was needed to manufacture the same amount of goods in 1975. A similar dramatic decrease in water consumption per million francs in sales can be seen at the operational centers. These achievements illustrate that measures imposed by outside sources and Migros' own policies led relatively quickly to positive results in the reduction of water consumption. A comparison over the years, however, shows clearly that there has been little or no further progress in the processing plants in the past few years.

Extensive measures would require greater technological changes, which cannot be realized short-term, if at all.

Water Consumption in Processing Plants

Table 4

	1975	1976	1977	1978	1979	1980	1981	1982
Consumption in 1,000 m ³	5,700	5,500	5,400	5,200	4,900	4,700	5,000	4,700
Index water consumption per metric ton of goods	100	90	83	76	69	64	66	64

Water consumption rose slightly for the first time in 1981, but decreased again in 1982.

Water Consumption in Operational Centers

Table 5

	1975	1976	1977	1978	1979	1980	1981	1982
Consumption in 1,000 m ³	1,800	1,700	1,600	1,500	1,400	1,300	1,300	1,300
Index water consumption per mill. Sfr. in sales*	100	94	87	76	73	66	64	67

* adjusted according to consumer price index

Water consumption levelled off in 1980, after a steady decrease in preceding years. It was considerably less than in 1975, despite increased sales and plant extensions.

Transport

With the objective of shifting transport from road to rail for environmental purposes, the Migros Community examined for the first time in 1982 how the transport of goods is divided between these two means of transportation.

Since it is impossible to draw a line between all transport of goods in the entire Migros Community, only the following were taken into consideration:

- transport from processing plants to Cooperatives and distribution centers;
- transport from the distribution centers in Neuendorf, Birsfelden and Weil, from Riseria Taverne and Mifroma to the Cooperatives.

Not included in this comparison are:

- preliminary transport (manufacturer, processing plants and distribution centers);
- transport from abroad;
- independent purchases on behalf of individual enterprises;
- distribution from the regional Cooperatives to the stores.

Transport Comparison in the Migros Community 1982

Table 6

	Quantity transported			
	Rail		Road	
	1,000 t	%	1,000 t	%
From processing plants	231	37	399*	63
From Neuendorf, Birsfelden, Weil, Riseria Taverne and Mifroma	89	24	280**	76
Total	320	32	679	68

* incl. Jowa; 120,000 t, mainly delivery to stores

** incl. Neuendorf; 159,000 t, mainly delivery to stores

The average distance per ton transported by rail is 140 km/transport; on the road it is an estimated 100 km. Road transport is mainly used for short distances.

(The comparison road/rail would be quite different if the independent purchases by individual enterprises and the distribution from regional Cooperatives to the stores, both of which are chiefly truck transport, were included.)

Total Transport of Goods in Switzerland

Table 7

Year	Quantity transported			
	Rail		Road	
	1,000 t	%	1,000 t	%
1982	44,190	13	297,500	87

Source: Statistical Yearbook of the SFR, 1982.

In the course of shifting from road to rail, transport-logistic measures were taken, which consisted in supplying the stores directly from processing plants and distribution centers without "detours" via operational centers. On the basis of available data, a great many additional investments toward increasing the share of rail transport were planned and to some extent carried out.

Of course energy-saving measures and environmental protection in the transport sector are not only restricted to shifting transport from road to rail. They are also put into practice where the emphasis logically continues to be on road transport. In such cases, ecological objectives are fulfilled by saving fuel in transport vehicles. At an expense of more than 100,000 francs, Migros truck drivers were trained in a program especially designed for them. Here they learned energy-saving driving techniques. During the 1981 training period, the average fuel consumption per 100 km sank by 2%.

This positive trend continued into 1982. Compared to 1980, consumption decreased by 5% to the level of 1975.

Even if one takes into consideration the differences between the various types of business, it must be noted that Migros already transports a relatively large number of goods by rail. Since the present policy of shifting transport from road to rail is to be continued in coming years, it can be assumed that Migros will contribute even more to the preservation of the environment and natural resources. The processing plants in particular have set high and clearly defined goals in this respect: 20% for incoming goods in 1987 and 41% for outgoing goods. For this reason Migros industrial enterprises will make further investments primarily in siding tracks and access to siding tracks. With regard to exhaust reduction in the transport sector, however, there are limitations, especially when it is in the customer's interest that Cooperatives be supplied with fresh products several times daily or when extensive distribution by rail is not possible because of the rail network.

Abatement of Air Pollution

Optimizing and shifting transport is only one method of decreasing energy consumption and easing the stress on the environment. The industrial enterprises have concentrated on two further areas in which air pollution can be reduced:

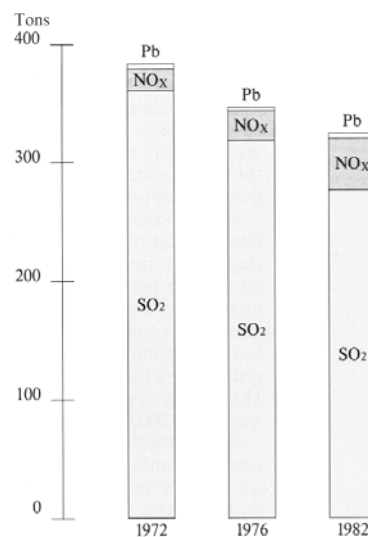
- a decrease in toxic emissions resulting from generation of heat and energy;
- purification of industrial emissions.

In order to minimize air pollution resulting from the generation of heat and energy, the first prerequisite was to realize a program in which an extralight fuel oil, low in sulfur, and natural gas were used. In this way it was possible to reduce the total amount of sulfur dioxide emissions from the generation of energy in industrial processes by approximately 25% over the past 10 years. The positive side effects also led to improved energy utilization, which in turn reduces air pollution, an inevitable consequence of energy generation.

A noteworthy measure in the purification of industrial emissions was the installation of an afterburner at the Limmatdruck AG in 1982. This made it possible to remove dirt particles from the compressed air of the rotary offset printing machine and also to recover waste heat.

The following graph illustrates, however, that despite all these achievements, air pollution in the form of nitric oxides has almost tripled. This is directly linked to the increase in transport.

Toxic Emissions from Migros Industrial Enterprises 1972-1982 Table 8



In the next few years, the increased use of distant heating will continue to contribute greatly to reducing toxic emissions, especially at enterprises in the near vicinity of each other, such as Mibelle, Chocolat Frey and Jowa. During this period of evaluation, the operational center of the Migros Cooperative Zurich was already supplied with distant heating from the incinerators at Josefstrasse (Zurich).

The second goal of Migros industrial enterprises in regard to air pollution abatement is the reduction of undesirable or hazardous factory emissions. A vast array of measures were taken in this respect during the period under discussion. The two meat processing plants in Courtepin and Bazenheid were able to solve their emission problems, for example, through the use of biological filters and a flue gas washing system. Similarly, Produktion AG Meilen and the Bischofszell Canning Factory installed activated-charcoal filters and an afterburning system for fumes, especially where fats are used in production.

Between 1980 and 1982 a total of roughly one million francs was spent on investments in the purification of emissions. In this way, odorous annoyances could be eliminated, in particular at Produktion AG Meilen and the Bischofszell Canning Factory. At the latter, the use of an earth filter is being investigated in order to continue the improvement of factory emissions.

Abatement of Water Pollution

Migros' policies strive toward reducing the toxic elements in waste water, thus contributing to the purity of surface water. Here, major problems also exist at the processing plants, which is the reason reporting emphasis was placed in this area. The ma-

jority of the measures taken by Migros industrial enterprises in this direction are dictated by law. In some cases, however, Migros goes a step further, in particular when environmental protection and economical advantage can be combined.

Different measures were taken, according to the type of waste water and the local or regional situation. For example, the mineral water factory and two bakeries began to neutralize their alkaline waste water with acidic combustion gases from their power stations. This reduced water pollution as well as air pollution.

Waste water purification is particularly important at meat processing plants, but the technology required is rather complicated. In one such case during the period under discussion, an enterprise invested 3.3 million francs in the construction of a municipal project. In another, the plant's own purification system was enlarged by a modern flotation system for which one million francs were invested. The yearly operational costs for this addition amount to 200,000 francs.

With a mechanical preliminary purification system and a subsequent sedimentation basin at the Bischofszell Canning Factory, it has been possible since the end of 1982 to recover primary slimes, which can be used as swine fodder, from the waste water. Fodder won in this way has an equivalent value of approximately 300,000 francs per year.

Similar combinations of ecological and economical advantages can be demonstrated with another example of water pollution abatement. At Conserveries Estavayer, a system was installed to recover lactic fats from the plant's wash water, at an investment cost of 250,000 francs. Lactic fats worth 800,000 francs can be recovered yearly.

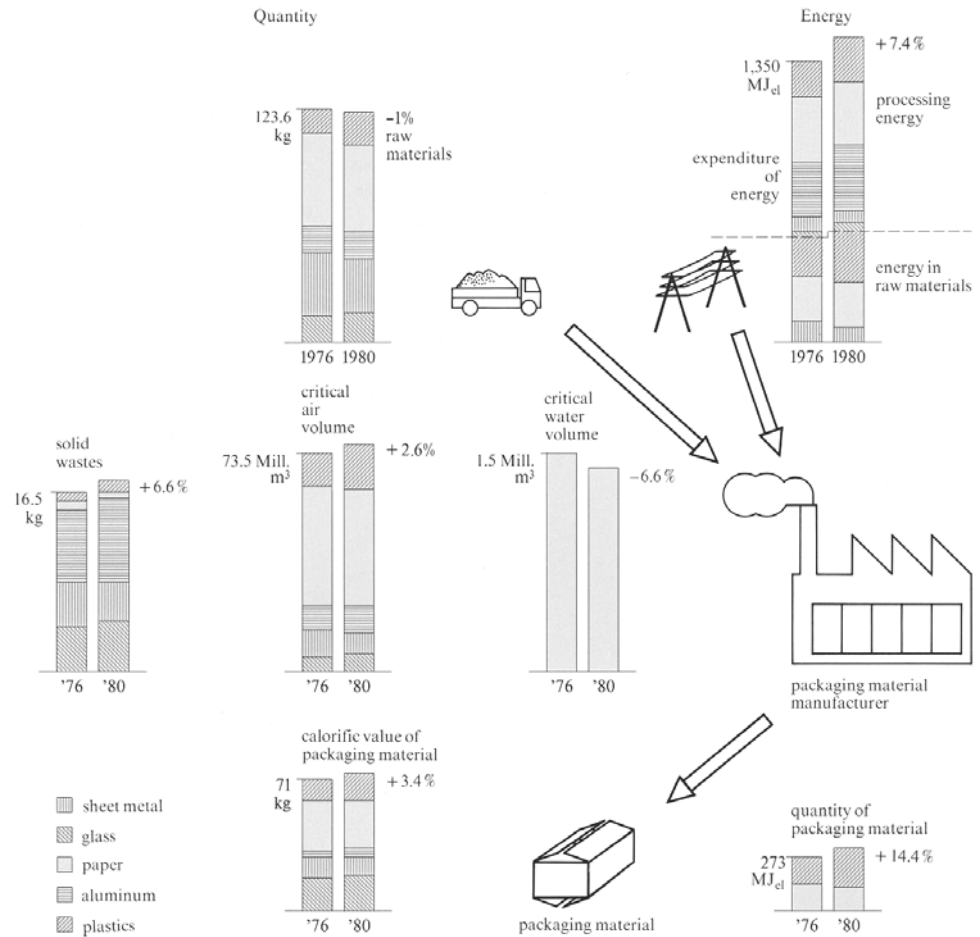
Packaging

The purpose of all packaging is to protect the contents against spoilage and damage. It should be adapted to the product and the price of the latter. Packaging and the environment have a strong influence on each other, e.g. the often humid climate in Switzerland requires packaging which protects against moisture. Since the manufacture of such packaging requires raw materials such as wood, oil and coal, as well as energy, toxic elements are released into the environment. Once the packaging has served its purpose, it lands in the trash can – sometimes it is recycled – and is the source of more pollution at the dump or waste incinerator. Combustible packaging gives off a considerable amount of heat, which is reused to a great extent today.

It follows that the environment necessitates product packaging. Although the purpose of such packaging is to present the customer with satisfactory, undamaged products, its manufacture and disposal is harmful to the environment.

The effort which Migros puts into its products can be seen in the following diagram which presents a quantity and energy analysis. It is entitled Packaging and Ecological Analysis and depicts the average outlay for packaging material in the 12 Migros processing plants (based on 1,000 kg packaged goods) during 1976 and 1980. Calculations were made on the basis of a study carried out by the Federal Office for Environmental Protection under the heading "Ecological Analysis 1982".

Ecological Analysis of the Consumption of Packaging Material in 12 Migros Processing Plants, per 1,000 kg Packaged Goods Table 9



This diagram shows that

- while the amount of packaging material increased from 71 to 73.4 kg per ton of goods (more plastics and more glass),
- the use of the required raw materials decreased from 123.7 to 122.5 kg in 1980 thanks to the increase in glass recycling,
- the total amount of energy used per ton of goods rose by 7.4% (more aluminum and plastics in 1980), and
- the emissions resulting from the manufacture of packaging material remained virtually stable (water -6.6%, air +2.6%).

In addition to the figures for packaging material, it is interesting to compare the "Energy consumed in the processing of goods" (chocolate, detergent, etc.) to the "Energy consumed for packaging material". This is illustrated in the following graph (based on 1,000 kg packaged goods) for the 12 Migros processing plants.

Energy Consumed per Ton of Goods

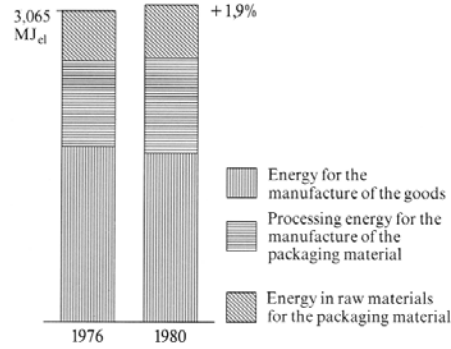


Table 10

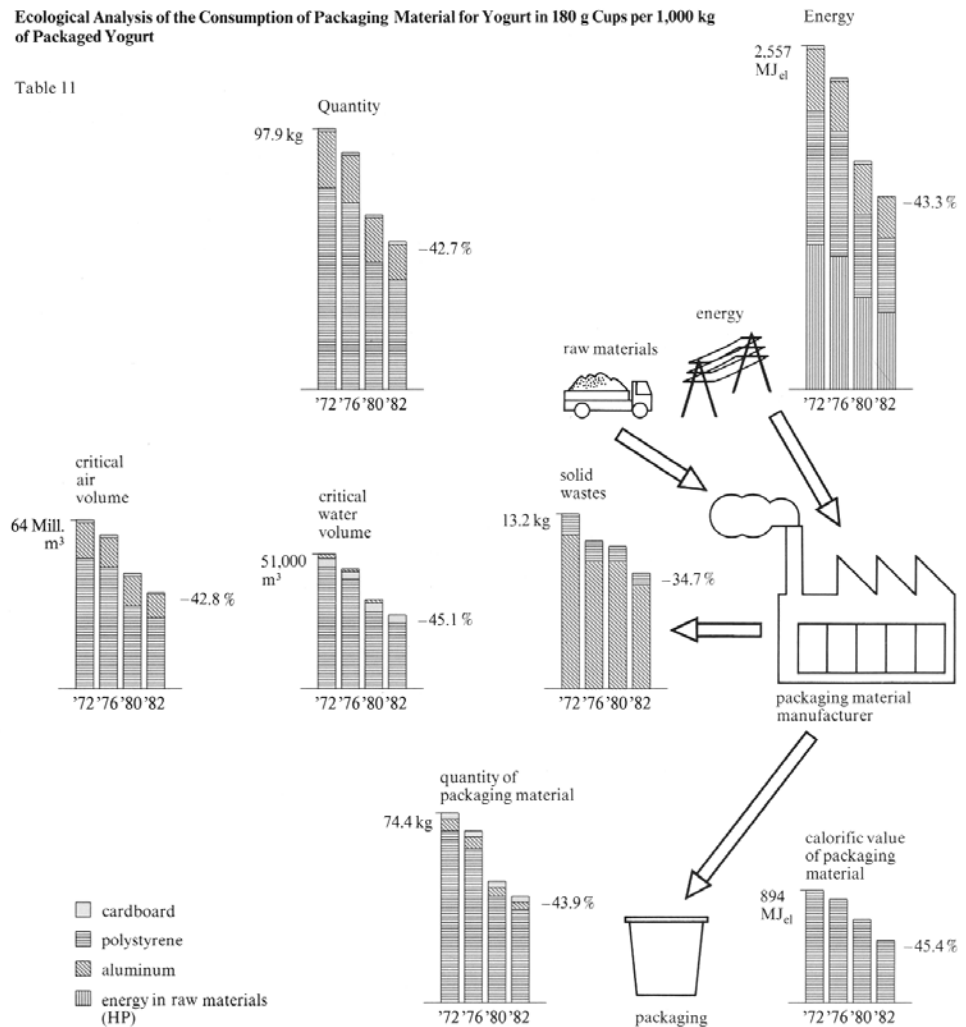
Thanks to the modified and improved use of energy in the processing of goods, a 3% reduction in consumption could be attained over that span of four years (energy-saving measures).

This is decidedly more difficult in the packaging material sector because the protection of the goods, which is the ultimate purpose of packaging, must be maintained or even improved. The fact that this goal has been achieved in specific sectors can be demonstrated in the following example of the 180 g yogurt cup.

The diagram is again based on 1,000 kg of goods (yogurt), and concentrates on the development between 1972 and 1982.

Ecological Analysis of the Consumption of Packaging Material for Yogurt in 180 g Cups per 1,000 kg of Packaged Yogurt

Table 11



Total consumption could be reduced by 44 % for the following reasons:

- lighter cups, easier to stack, owing to the technological progress in the manufacture of cups;
- thinner aluminium lids, also a result of improved technology in sealing and lacquering.

Today, approximately 150 million yogurt cups are being manufactured for the Migros plants yearly. After use, these cups can be burned without affecting the environment in waste incinerators, and their energy content thereby converted into utilizable heat. In 1982, this amounted to the equivalent of 900,000 kg of fuel oil.

*

Over and above preserving natural resources and reducing waste, it is also the objective of Migros' policies to eliminate toxic elements harmful to man and the environment.

Efforts were concentrated on reducing the amount of PVC packaging material, diminishing the biological effects of heavy-metal traces by putting into use the most recent scientific findings, in addition to reducing the use of hydrocarbon fluorides.

Migros industrial enterprises have been continuously trying to reduce noticeably the quantity of environmentally harmful PVC packaging. This was also true for the period covered by this report. Despite these efforts, however, the results are not yet satisfactory. During the past six years, the portion of PVC remained unchanged at 3 % of the total packaging material used by Migros industrial enterprises (1980: 35,000 t). As of yet, no alternative has been found for the PVC oil and vinegar bottles, which must meet the various demands of the customer, the environment, and the product itself.

The most recent scientific findings were analyzed during the period under discussion with a view to the biological effects of traces of heavy metals. Closely studied were plastics containing cadmium, which, when incinerated, release this metal into the atmosphere. On the basis of these findings, a policy was developed either to ban cadmium completely from packaging material or to reduce it dramatically.

In order to decrease their probable effects on the ozone layer of the earth's atmosphere, the use of hydrocarbon fluorides as a propellant in aerosols was cut back further wherever possible. In this way, the 1,250 tons of hydrocarbon fluorides processed at Mibelle in 1976 could be reduced to 360 tons in 1982.

Additional Measures toward Environmental Protection

In addition to the steps already mentioned, the following measures were taken:

- Re-use of the approximately 40,000 tons of food-stuff wastes per year as swine fodder and the preparation of wastes from poultry and swine farms for use as fertilizers.
- Beginning mid-1982, all used dry-cell batteries could be returned to Migros. This prevented traces of mercury, contained in all batteries, from entering the environment uncontrolled. By the end of 1982, 80 tons had been taken back, which contained ca. 175 kg of pure mercury. The effects of this measure are far greater in that many other suppliers of batteries have followed the example set by Migros and have also begun to take back used dry-cell batteries.

Outlook

The initial success can only be guaranteed in the future through the continuous efforts of persons in responsible positions. One major objective for Migros is, therefore, the consolidation of energy consumption values at plants which have successfully put energy-saving programs into effect.

Another major objective continues to be the reduction of energy consumption in the stores. An important step in this direction is the monthly evaluation of consumption data.

At the processing plants, the focal points for energy-saving measures in the future will mainly be in the following areas:

- installation of thermal power coupling;
- installation of heat pumps;
- connections to regional waste incinerators or distant heating.

Value-Added Statement 1982

Definition

Value-added is the accrued value created by a company within a certain period of time. The Value-Added Statement measures the contribution of the organization to the gross national product of a country and shows in addition who participates in the creation of value.

Scope and Structure

The Migros Value-Added Statement comprises all companies included in the consolidated financial statement, i.e. excluding the bank/insurance group. In part A, the amount of the added value is determined by deducting, from the total economic activity of the enterprise, all preliminary costs in respect to services provided by third parties. Part B indicates the distribution of the added value to the recipients and their share of its total.

Formation of the Added Value

The *total economic activity of the organization* is identical with the consolidated turnover. Preliminary services include expenditures for finished goods, raw materials, fuel and auxiliary materials. They also encompass the costs of services provided by third parties, rent, advertising, and similar items. The resulting difference between these two items is the *gross added value*.

From this subtotal, depreciation for buildings and equipment must be deducted. The resulting figure represents the *net added value* generated by the Migros Community. It amounted to Sfr. 2,445.6 million in 1982, or 26.5 % (1981: 25.5 %) of the total economic activity. Since the Migros Community operates almost exclusively in Switzerland, this figure basically represents the contribution of the Migros Community to the Swiss national product.

Distribution of the Added Value

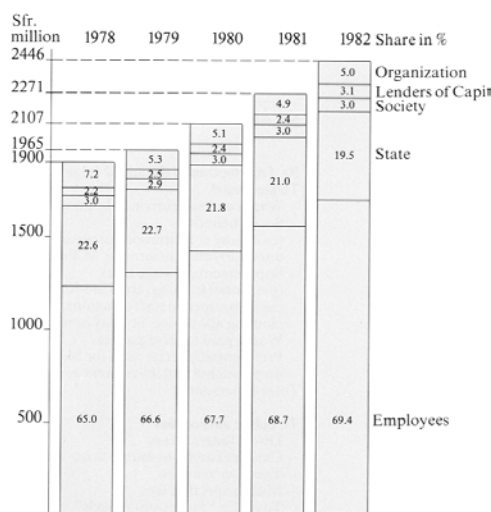
The *employees' share* of added value continued to grow last year. Salaries, wages and social benefits paid out amounted to Sfr. 1,696.8 million, or 69.4 % of total value added. The corresponding figure for the previous year was 68.7 %.

A reduction in customs duty held revenues going to the *state* to a slight increase, for a total of Sfr. 478.3 million. Of this amount, Sfr. 59.7 million was in the form of taxes on capital and income (Sfr. 55.7 million in the previous year), while Sfr. 418.6 million went for sales tax and customs duty (Sfr. 420.8 million in 1981). The state's share of added value thus dipped from 21.0 % to 19.5 %, as a consequence of a reduction in customs duty as well as the increased shares of employees and lenders of capital.

Our "disbursements" to *society* (the public) include statutory allocations for cultural, social, and politico-economic purposes, amounting to no less than Sfr. 72.2 million. Our cultural levy again came to 3.0 % of value added, as in 1981.

The share going to lenders of capital grew considerably. It now accounts for 3.1 % of the total as compared with 2.4 % the previous year. Borrowing in 1981, together with high interest rates last year, led

Distribution of Added Value 1978-1982



to a sharp rise in net interest paid, from Sfr. 58.3 million in 1981 to Sfr. 78.2 million in 1982.

The *organization* was thus left with Sfr. 123.1 million, as against Sfr. 111.9 million the year before. Its 5 % share of added value has remained rather stable.

The *graph above* furnishes a comprehensive picture of developments in group sharing of value added over the past five years. The employees' share has grown each year, from 65 % in 1978 to 69.4 % in 1982. Such disproportionate growth in that sector has reduced the percentage going to the state, but not the actual amount paid out. Nevertheless, sales tax and customs duty still account for no less than 19.5 % of our value added. The share going to society has remained rather stable over the years at 3 %. After a relatively stable initial period, borrowed capital's share, to the contrary, shot up during 1982. The organization itself has managed to maintain its share at ca. 5 % over the past few years. However, it still amounted to 7.2 % in 1978. On the whole, the share going to lenders of capital should assume more normal proportions in the future, on account of lower interest rates. To sum it up, there is no obvious change in trend which would seem to indicate a modification in the pattern set over the last five years.

The Value-Added Statement of the Migros Community				
	1982		1981	
	Sfr. 1,000	%	Sfr. 1,000	%
A) Formation of the added value				
Total economic activity of the organization	9,228,635		8,906,415	
– less preliminary costs	6,488,102		6,350,296	
Gross added value	2,740,533		2,556,119	
– depreciation	294,964		284,735	
Net added value	2,445,569	100.0	2,271,384	100.0
B) Distribution of the added value				
To personnel				
– Wages and salaries (incl. bonuses, etc.)	1,379,574		1,262,920	
– Social benefits (company contributions to pension funds, social security, disability insurance, unemployment insurance, M-Participation, child allowances, insurances)	268,199		246,514	
– Supplementary wage costs (personnel training, contributions to staff canteens, special staff functions, gifts, clothing allowance, holiday homes, etc.)	34,742		37,657	
– Wages paid to third parties	11,248		10,688	
– Preferential interest rates for Migros personnel, on personnel and investment accounts	2,990		2,753	
Total to personnel	<u>1,696,753</u>	<u>69.4</u>	<u>1,560,532</u>	<u>68.7</u>
To public authorities				
– Direct federal taxes	7,974		7,577	
– Cantonal and communal taxes	36,916		34,566	
– Taxes on vehicles	1,855		1,487	
– Meat inspection fees	5,404		5,248	
– Taxes for "Stores-on-Wheels"	1,210		1,304	
– Real estate taxes, real estate transfer taxes, taxes on real estate gains, stamp and other taxes, fees and dues	6,328		5,549	
– Sales taxes on merchandise	131,582		122,725	
– Sales taxes on investments	28,219		29,714	
– Customs duty	258,839		268,329	
Total to public authorities	<u>478,327</u>	<u>19.5</u>	<u>476,499</u>	<u>21.0</u>
To society				
Allocations for:				
– cultural purposes	61,802		56,732	
– social purposes	5,891		6,064	
– politico-economic purposes	4,493		4,128	
Total to society	<u>72,186</u>	<u>3.0</u>	<u>66,924</u>	<u>3.0</u>
To lenders of capital				
– Interest on capital	78,194		58,272	
– less preferential interest for personnel accounts	–2,990		–2,753	
Total to lenders of capital	<u>75,204</u>	<u>3.1</u>	<u>55,519</u>	<u>2.4</u>
To the Migros organization				
Formation of reserves, net income	123,099		111,910	
Total to the Migros organization	<u>123,099</u>	<u>5.0</u>	<u>111,910</u>	<u>4.9</u>
Distribution of the added value	2,445,569	100.0	2,271,384	100.0

Source: Migros (Migros-Genossenschafts-Bund) (1983): *Third Social Report of Migros. A presentation of the societally oriented goals and activities of the Migros Community*. Zürich, pp. 97-98.

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