

# Customizing Sustainability Reporting to Small-Scale Social Enterprises

## Sustainability Reporting in Ecologically Oriented Work Integration Social Enterprises (ECOWISEs)

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### Abstract:

Social enterprises have always stressed economic and social sustainability, whereas business and environmental aspects have lagged behind. Yet, the special form of “Ecologically Oriented Work Integration Social Enterprises” (ECO-WISEs) adds to social AND ecological sustainability: They integrate people furthest from the labour-market by providing them with antipollution jobs which require labour more than know-how.

ECO-WISEs report specifically to the authorities they get funding from. As public funding has become highly competitive, ECO-WISEs need help to use sustainability performance reporting to address others than their typical stakeholders. A transdisciplinary research project at the University of Graz involving eight ECO-WISEs in the Austrian province of Styria investigates ways of reporting on ECO-WISEs' sustainability performance in a stakeholder-oriented way adapting sustainability tools to their needs.

This paper presents criteria and specifications of a sustainability reporting instrument customized to the needs of ECO-WISEs. We devise a sustainability reporting instrument for ECO-WISEs. Starting from the Global Reporting Initiative-quasi-standard we involve quality instruments stressing social aspects of social enterprises (e.g. the official Austrian “Quality Label for Social Enterprises”). Particularly, we resort to the expertise of our partnering ECO-WISEs concerning social sustainability aspects of their work.

# 1 Introduction

In Social Enterprises (Borzaga & Defourny 2001, 16) socioeconomic aspects have always prevailed over business-related and ecological ones. This constitutes a complete contrast to the rise of sustainability thinking in German speaking countries where sustainability was initially ecologically driven as environmental pollution caused by industrial production and consumption became unbearable. It was only in the wake of Brundtlandt Report (WCED 1987), Agenda 21 (UN 1992) and especially the political impact exerted by concepts like Global Compact (UN 2011) or Corporate Social Responsibility (CSR; Burke & Logsdon 1996; Carroll 1999, EC 2001, 2002, 2003) social aspects gained momentum. Consequently to the genesis knowledge and instruments concerning social sustainability have become more sophisticated in social enterprises and so have environment-oriented knowledge and instruments in common enterprises. Ecologically oriented Work Integration Social Enterprises (ECO-WISEs), however, add to social, economic and ecological sustainability: They integrate people furthest from the labour-market by providing them with antipollution jobs which require labour, but not so much know-how (e.g. electronic-scrap-recycling).

ECO-WISEs have to report specifically to the authorities they get funding from. But they do not yet make use of sustainability reporting as an instrument to account for their responsibility endeavours and address their stakeholders in a proactive way. As public funding has become highly competitive and as they realize the exigency to address others than their typical stakeholders, ECO-WISEs need help to use sustainability performance reporting for strengthening their stakeholder relationships.

In order to support them in doing so, at the University of Graz a transdisciplinary team of sustainability and educational scientists and of experts from eight ECO-WISEs from the Austrian province of Styria was set up. Together they investigate ways and tools of reporting on ECO-WISE' sustainability performance in a stakeholder-oriented way, starting from the following research questions:

- Which are the information requirements of ECO-WISEs' stakeholders that are to be addressed by the sustainability report?
- How do generic reporting tools have to be adapted in order to address the stakeholders' needs and information requirements?
- To which extent can sustainability reporting in ECO-WISEs add to social sustainability in common enterprises as to addressing the particular needs of special groups of people, not only of long-term unemployed people, but also of mothers with infant children, commuters, older employees etc.

This paper presents a criteria and specifications of a sustainability report instrument customized to the needs of ECO-WISEs as to measuring and reporting on their sustainability performance.

The method is based on two pillars: The conceptual basis expands on previous research concerning both measuring sustainability in SMEs (Gelbmann 2010a and 2010b) and a structural survey of ECO-WISEs (Anastasiadis & Mayr 2010). The key indicators were taken from Global Reporting Initiative (GRI) G3.1 Guidelines (GRI 2011) which today constitute the quasi-standard for sustainability reporting. Still GRI does not apply perfectly for ECO-WISEs (cf. 3.2). This is why we amended it by having a distinct look at the literature

on ecologically motivated services which are at the bottom of ECO-WISEs' endeavours and by defining additional indicators: As for human labour excellence, we resorted to the expertise of our partnering ECO-WISEs concerning very sophisticated indicator based social sustainability signals like the official Austrian "Quality Label for Social Enterprises" (Quality Austria 2011). The challenge of designing a concept that would not ask too much of our ECO-WISEs was more difficult to meet. We decided for a deductive approach by testing the comprehensive set of indicators on our eight partnering ECO-WISEs. Starting by a stakeholder analysis (Mitchell, Agle & Wood 1997) to identify potential stakeholders and their needs, we gradually reduced the criteria. Individual investigator teams went to each of the enterprises. In cooperation with the ECO-WISE managers they tried to apply the whole canon of criteria to the respective ECO-WISE. The investigator teams met at regular intervals to discuss and match the applicability of the indicators in a discursive way: to delete those indicators that were inapplicable, to cluster others and in some cases to add new ones.

In a last step that is still ongoing we have gathered feedback from the investigator teams and will have interviews with the ECO-WISE managers on the indicators and the process of devising the sustainability report. The results will be compared with methods of qualitative content analysis to substantiate the indicators achieved.

Triangulation was achieved in different ways (Teddle, Tashakkori 2009):

- as theoretical triangulation by integrating different sets of indicators (GRI, Quality Label for Social Enterprises, Eco-friendly services)
- as investigator triangulation, as we involved eight different groups of investigators
- as data triangulation as we have compared/will compare the feedback of investigators and ECO-WISE managers and the results of the sustainability reports.

## **2 ECO-WISEs, their Activities, and Stakeholders**

### ***2.1 Deriving the notion of „ECO-WISEs“***

Governance - transferring of public responsibilities to third-parties (Heritier 2002, 185 onwards.; Joseph, Parkinson, Joseph 2003) – has become more and more important, especially in the local and regional sectors (UN 1992 chap. 28; ICLEI 1994). Governance is the main task of the third sector, which is constituted by organisations that are "ruled neither primarily by market logic nor via a bureaucratic chain of command" (Corry 2010, 13; Anastasiadis 2006, 33) In cooperation with public authorities the third sector has always developed initiatives with the main focus on social and economic sustainability (Anastasiadis, Mayr 2010, 5).

Among others these initiatives include "social enterprises". These "provid(e) goods or services directly related to their explicit aim to benefit the community. They ... place a high value on their autonomy and they bear economic risks linked to their activity" (Defourny, Nyssens 2008, 5). They reinvest their profits into new projects oriented towards general welfare so that additional stakeholders can benefit from them (Anastasiadis, Mayr 2010, 5)

According to a „double-bottomline“ (Dart 2004, 413) the economic goal of social enterprises comprises abstaining from profit maximisation as well as continuous production and commercialisation of products and services. Social goals are directed at participative aspects and addressing special needs of particular groups of society. Work Integration Social Enterprises (WISEs), a special type of Social Enterprises, aim to foster the integration of “people experiencing serious difficulties in the labour market. This integration is achieved through productive activity and tailored follow-up, or through training to qualify the workers.” (Davister, Defourny, Gregoire 2004, 3).

In addition to that ECO-WISES feature an ecological component as they produce services and/or products in an ecologically sustainable way (Anastasiadis, Mayr, 2010, 14). In doing so, ECO-WISEs contribute to sustainable regional development in the sense of a triple-bottomline of sustainable development (Elkington 1997):

- Their social goal is to improve the inclusion of poorly qualified people or persons with special needs and other societal problems into society, by providing them with temporary jobs accompanied by training on the job and social support.
- Their economic goal is to provide services and goods for the regional market and to strengthen the regional economy by making a contribution to balance economic dissimilarities in regions by helping to reduce unemployment
- Their ecological goal is to produce eco-efficient products and/or services (cf.2.2) and try to work in a resource and energy efficient way themselves (Anastasiadis, Gelbmann & Aschemann 2011, 3).

## ***2.2 Features of ECO-WISEs' Activities as to Sustainability***

The main lines of business of ECO-WISEs are in landscape conservation or organic gastronomy, in construction and construction related industries, in refurbishment, cleaning and clearing out services. In providing these services they attach great importance to working ecologically compatibly. A strong tie exists to waste industry, as it offers many starting points from the ecological point of view. Repair services for bicycles, electrical appliances, or electronic equipment at moderate costs help extend product life-cycles and avoid waste. So do rental services (e.g. the tableware for major events that is washed by the ECO-WISE in special eco-friendly dishwashers). Processing for re-use (e.g. of electronic scrap), second-hand selling or the creative design of products made from residuals (like handbags) also add to waste reduction.

The activities of ECO-WISEs concern different respects of ECO-WISEs' core business, first of all providing the service of integrating disadvantaged people into the labour market. This is a socially and economically important benefit for society who supports and appreciates this by granting public funding. Privately-owned and profit-oriented enterprises offer jobs as well, but providing jobs as a kind of social inclusion is not a part of their core business. The role of employees in these enterprises is limited to playing an important role as a human resource. So privately-owned enterprises can learn and benefit from the experience and expertise of ECO-WISEs concerning both their permanent staff (non-subsidized social and skilled workers) as well as the transit workers (subsidized persons who need labour market integration, cf. 2.3**Error! Reference source not found.**).

Stressing the ecological aspect of their services and products makes up the second part of the ECO-WISEs' core business. They do so unlike other WISEs who e.g. specialize in handicrafts or gastronomy. For this reason ECO-WISEs can be called eco-efficient. Eco-efficient services consist of "systems of products and services, which are developed to cause a minimum environmental impact with a maximum added value." (Brezet et al. 2001, 8). Actually, most products and services consist of tangible and intangible components in various forms (Tukker 2004, 248) and quite often product components can be replaced by service components or vice versa. This has evoked an intensive discussion on product-service-systems in literature (beginning with Goedkoop 1999). Emphasis hereby lies on the fact that selling the benefits of a product instead of the product itself might cause less negative environmental effects than selling the product itself. Examples for this are leasing and sharing of products, replacing products by service machines or repair services to extend a product's lifecycle (Mont 2002, 238; cf. 4.1).

While for common manufacturers the orientation towards a service instead of a product may demand radical re-structuring and fundamental innovations of their product portfolio (Mont 2002, 239), it offers a perfect starting-point for ECO-WISEs. They can employ the staff available for novel services and therefore create new or more transit jobs. As they are aware of this fact they emphasize services whereas they offer only few products (e.g. recycling design bags made of old tarpaulin). Still, ECO-WISEs are confronted with the problem that markets for product-service-systems have mostly not (yet) been completely developed and that only a minority of sustainability-oriented customers make use of the product-service-systems. Popularizing them is one of the main objectives of the concept of reporting on ECOWISEs, and emphasis is placed on this topic.

### ***2.3 Analysis of ECO-WISEs' Stakeholder and Their Needs***

Stakeholders are „any group or individual who can affect or is affected by the achievement of an organization's purpose" (Freeman 1984, vi). The stake consists in a (justified) interest, a legal or moral right or in a property right. Good stakeholder relations increase the ability of an enterprise to create value (Post, Preston & Sachs, 2002, 7 and 8). Thus intensive communication and information are important activities of (pro)active stakeholder management in order to manage stakeholders implicitly or explicitly (Clarkson 1995).

An enterprise can never fulfil all the stakeholders' wishes, so it has to distinguish primary and secondary stakeholders. Primary stakeholders contribute essentially to the enterprise's long-term survival by participating permanently and giving direct input (Madsen & Ulhøi, 2001). The group of primary stakeholders comprises owners, investors, employees, customers, competitors and natural environment. Secondary stakeholders influence or are influenced by the activities of the enterprise without being directly involved or vitally important for its long-term survival. The group of secondary stakeholders comprises the local community, public authorities, grassroot and community action groups, and non-governmental-organizations are.

This distinction is also valid for ECO-WISEs. The split scope of their activities, however, causes two kinds of primary stakeholders. Indeed, ECO-WISEs emphasize their achievements as to work integration and social inclusion. As a consequence they give (more) pri-

ority to the transit workers than to the customers of their services (Anastasiadis & Mayr 2010, 45 – this is also reflected in an analysis of the particular homepages).

Having a closer look at the performance of ECO-WISEs we find a complex structure of stakeholders and stakes. Within the ECO-WISEs we can distinguish:

- Subsidized employees from the secondary labour market (so called transit workers) who as a rule are assigned to a particular ECO-WISE by the funding authority (called AMS – the Austrian Public Employment Service). They are employed on a temporary basis (for up to nine months) and ought to be passed on to the primary labour market. They feature a plethora of personal and social problems they need help with. Poor or no professional education, drug addiction and alcoholism, high debts, problems within their families, violence experienced as the victim or the perpetrator, mental problems are only some example of the problems transit workers have to struggle with.
- Non-subsidized permanent employees who are in charge of socially fostering and professionally qualifying the transit workers or whose job is producing and selling products and services. Their stakes are similar to those in “common” enterprises (as to career opportunities, participation, work-life-balance, salary etc.), but go even further as they have to physically and mentally deal with their transit colleagues’ problems. Thus they need more peer feedback, reflection, special education, and maybe even supervision.
- Senior staff (CEO, board members - depending on how the ECO-WISE is legally structured). They have the same problems as all executive staff, but from a different point of view: Their main task is to create transit jobs and to re-integrate as many people as possible into the first labour market. In addition they have to tackle additional financial challenges, e.g. the fact that they can apply for funding only for the period of one year, which makes strategic planning difficult.

Looking at the business environment, in particular in Styria, we find a diverse stakeholder structure. There are several stakeholders featuring strategically-institutionalized character:

- public contractors or funding authorities (e.g. the AMS) who fund the social service „labour market integration“ and for whom partly special subsidy schemes have been developed. For them the ECO-WISEs provide training facilities they need for reducing the number of unemployed people.
- special programmes subsidized by the European Social Fund involving the enterprises into their implementation. They need sophisticated and well implemented programmes and projects that fit well into their scope and are able to demonstrate (and consequently report on) their achievements as to work-integration properly.

Funding from regional political institutions like regional development and environmental policy (e.g. waste management authorities) occurs on a rather informal basis and selectively. These institutions also require a good documentations and a perfect fit to their programme scopes.

Uniquely in Styria we have so called employment companies. Regional public authorities and representatives from regional companies are appointed supervisory board members of these enterprises. Representatives from profit-oriented enterprises are not only meant to show idealistic support, but in particular to help acquire new contracts and thus provide

employment opportunities for transit workers. Furthermore they are potential future employers of the transit workers when they have finished their training at the ECO-WISEs.

Another important group of primary external stakeholders are the private and public customers who buy the products and services provided by the ECO-WISEs. As ECO-WISEs focus on their services for transit workers their products and services are often misperceived to be “alternative”. This in turn limits especially the private potential clientele to “alternative”, sustainability-oriented customers. Transparency, being open to and proactively addressing all customer groups can help to enlarge the regular clientele.

There are several groups of secondary stakeholders. Management and labour or “social partners” are directly involved in the performance of the ECO-WISEs due to implications of the labour market. ECO-WISEs are usually members of lobbies and networks (e.g. RREUSE), who constitute another group of secondary stakeholders. They represent ECO-WISEs’ interests and influence strategic and political decisions which in the long-run are of relevance for the ECO-WISEs’ performance and vice versa. Finally other administrative units, e.g. social insurance agencies, benefit from labour market integration without making either financial or idealistic contributions (“more employed people” equals “more social insurance contributions”).

This description of ECO-WISE stakeholders is very simplified and does not mention the many stakeholders ECO-WISEs have in common with “common” enterprises (like providers, the local community, partnering enterprises etc.). Still, it shows the complexity of interactions and interdependencies. Capturing this variety and taking it into account towards the individual stakeholders will allow for proactive steps towards a better anchoring of ECO-WISEs both at the commercial and at the subsidy level.

### **3 Reporting Indicators for ECO-WISEs**

#### ***3.1 From double bottom line to triple bottom line reporting***

Sustainability reporting is one of the most important CSR instruments (ISO 2010, 77) as transparency of enterprise activities towards the stakeholders is among the top priority questions of Corporate Social Responsibility (CSR): „The urgency and magnitude of the risks and threats to our collective sustainability, alongside increasing choice and opportunities, will make transparency about economic, environmental, and social impacts a fundamental component in effective stakeholder relations, investment decisions, and other market relations“ (GRI 2011, 2). Especially from ECO-WISEs like from all Non-Governmental-Organisations (NGOs) „stakeholders expect that (they) ... can demonstrate that they are operating effectively and efficiently in accordance with their stated missions and offering value for money invested by donors.“ (GRI 2010, 7).

Many ECO-WISEs are certified with the official Austrian “Quality Label for Social Integration Enterprises” (Quality Austria 2011) which is based on the EFQM-Model of excellence (EFQM 2010). Externally stakeholders perceive it as a visibility signal that conveys credibility, but the main focus of this sort of instrument is not on external reporting and on transparency: As an “enabler” the Quality Label also helps to improve internal CSR-related

processes, (EC 2003, 25). But as it provides information that is essential for reporting as well and is already available we make use of it especially as to the social indicators we report on. The benefits of integral sustainability reporting and more transparency concern the ability to track progress against specific targets, better internal and external awareness for and understanding of sustainability topics and efforts, increased credibility and consequently easier licence to operate, identification of cost savings, increased efficiency and innovation opportunities and finally higher commitment of employees (Kolk 2004, 54). Especially in ECO-WISEs as SMEs another benefit can occur: Due to a lack of time managers do often not invest time in reflecting their responsibility practice but just “do” it covertly and tacitly. As a consequence problems may arise as to capacity building, as this tacit knowledge of the enterprise might get lost when there is a change in management (Cornelius et al. 2008, 360).

### ***3.2 GRI as a Basis of Sustainability Reporting in ECO-WISEs***

For several years now the Reporting Framework of the Global Reporting Initiative (GRI 2006) has emerged as the quasi-standard of sustainability reporting. GRI is in the first place a self-certification and does not offer a third-party-certification, but “reporting organizations may exercise their option to seek opinions from a third party or request a GRI Application Level Check to confirm their self-declaration” (GRI 2011, 2). In the Application Level Check GRI checks if the enterprise has reported according to requirements and if, as to a sample of the standard disclosures, the enterprise reports on all the facts it claims to (GRI 2011, 3).

The specifications of the GRI basic framework were tailored to fit multinational manufacturing enterprises with a global supply chain. A number of Sector Supplements is meant to allow for application of the framework to other types of industries. There is also a special Supplement for NGOs which has been directly embedded into the basic framework (GRI 2010). All the same, the basic framework as well as the Sector Supplement for NGOs turns out to be applicable to ECO-WISEs only when modified. This is due to the following reasons:

- Generally ECO-WISEs are small or (very rarely) medium enterprises. GRI itself states that the NGO Sector Supplement has to be modified according to their special features (GRI 2010, 6).
- The Sector Supplement refers mainly to institutions with the aim of influencing public attitudes and behaviour, making intense use of volunteering. Both aspects apply to ECO-WISEs only partially. Their object of enterprise is social inclusion of people furthest from the labour market. To that end they employ skilled and salaried permanent staff on the one hand and transit workers on the other.
- The GRI Framework is rather tailored to the production of goods than to the provision of services.
- The GRI Sector Supplement for NGOs recommends including particular ecological aspects into the indicators on programme effectiveness that have been especially developed for NGOs and to only mention them within the environmental indicators (GRI 2010, 34). This proposition is especially tailored to the needs of environmental NGOs like Greenpeace. As to ECO-WISEs it does not touch on the heart of the matter.



- The „labour“ indicators GRI offers are too lean for the ECO-WISEs' sophisticated human resource management. In this case additional core indicators have to be amended.

## **4 Results: Reporting Indicators for ECO-WISEs**

Considering the points listed in 3.2 we took the GRI indicators and the NGO Sector Supplement as a starting point for devising sustainability reports together with the eight partnering ECO-WISEs. The goal was to evaluate and test the applicability of the comprehensive set of indicators, to reduce the amount of indicators by eliminating those not appropriate for ECO-WISEs and/or condensing others. In doing so we aimed to accomplish at least application level C as for strategy and profile and application level B as for the performance indicators (Reporting on at least 20 G3.1 indicators). In order to come up to the ECO-WISEs special features we modified the following aspects, which we will also discuss in the following chapters:

- We account for the small size of ECO-WISEs through restricting the data required for strategy and profile to application level C (GRI 2010).
- We skipped the passages related to volunteering, as they are not significant as concerns ECO-WISEs.
- We added indicators for measuring the sustainability of services.
- We included the indicators reporting on the ecological contribution of the services offered in the indicators concerning product responsibility (PR 1) and the environment related aspects of services (EN 26)
- We amended the indicators related to human resources.

### ***4.1 Modification Concerning the Ecological Contribution of Services***

Concerning the environmental aspects literature analysis and the analysis of the partnering ECO-WISEs showed that some adaptations as to the indicators were necessary. Several indicators are hard to operationalise and will need further research work to be done. So for example we tried to relate energy and material consumption to the particular benefit per service unit, which is difficult to define. There are also difficulties in measuring the extent to which negative consequences of production on the one hand and higher resource efficiency on the other can be dispersed through extending the life time (e.g. repair services) and intensifying the use of products (e.g. sharing). Several qualitative indicators concern the durability, stability of value, usability, reparability and reusability of the material applied. Furthermore there has to be a declaration on fostering alternative energy, regenerative feedstock and supplies and finally the transport intensity of the services in comparison to the buy-and-us-system of products.

## ***4.2 Modification as to Human Resources***

As for human resources we resort to concepts of Product Line Analysis, which devised concrete guidelines as to this topic back in the 1980ies (PÖW 1987, for a short English explanation cf. Gelbmann & Klampfl-Pernold 2010). Additionally we refer to quality related concepts like the QAP („Qualität als Prozess“ – Quality as a process, SQS 2011) which is based on an European Foundation for Quality Management (EFQM)-approach (EFQM 2010). The practitioner-driven QAP approach has been developed especially to meet the requirements of quality management in social and medical professions and in non-profit-organizations (NPO). Like all EFQM-based management systems it places emphasis on employees and clients.

The essential basis for devising the human resource reporting basis for our ECO-WISEs was the official Austrian “Quality Label for Social Enterprises” (Quality Austria 2011). It has already been established in several of our partnering ECO-WISEs and is just being implemented in the rest. Although these instruments are not mainly related to reporting, but to quality management, there is a link between the two as they are both based on indicators.

The main supplements (PÖW 1987, Quality Austria 2011, QAP 2011, Gelbmann, Klampfl-Pernold 2010) pertain to the sector “quality of work”. It comprises GRI criteria LA7 and LA8 (Occupational accidents and diseases and their prevention), but also less quantitative criteria like

- job satisfaction,
- control over the workers’ use of time,
- opportunities of re-entry after paternal leave,
- better working conditions for single parents or parents with infant children
- integration of workers with particular needs.

Individual opportunities relate the GRI criteria education and training (LA 10) and non-discrimination (HR4) and also flexibility in terms of job design, scope for personal development, cooperative working environment and employee participation, (promotion of) health and well-being, but also career opportunities, active promotion of diversity at work and reward and acknowledgement systems. Especially regarding the transit workers the amelioration of their particular living conditions is another important topic (e.g. influence on employment, social environment, qualification, debts, living conditions and dwelling).

## ***4.3 Modification as to Other Aspects Concerning Society***

Several modifications pertain to the services ECO-WISEs provide for society and their implications. These modifications can be regarded as amendments as to the categories EC8 (Development and impact of services provided primarily for public benefit) and SO1 (Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities). These include the following areas (Aurich, Fuchs & Wagenknecht 2006; PÖW 1987): steering functions as to environmentally-friendly technologies, small-scale structure of economy, regional jobs, fostering of regional markets, and the willingness of customers to pay higher prices for environment-related services. The social indicators include providing information and incentives for customers as to eco-

logically-sound behavior, user friendliness of the services offered and the integration of people with particular requirements (like migrants, long-term unemployed people, people with disabilities) and finally public utility (Quality Austria 2011).

## **5 Discussion and Conclusion**

One of the major points of criticism concerning the GRI Framework is that the indicators are rather global and only vaguely defined. In particular as to human resources and labour they are somewhat sketchy and focusing on quantitative data. This falls short of properly referring to notion of human resources customary in Western industrialized countries. In turn, the structure of the GRI as a framework concept allows for integration of additional indicators that are regarded to be important. This allows for integrating the social commitment of ECO-WISEs as to transit workers and the permanent staff.

Unlike GRI the instruments of QaP ("Quality as a Process") and the Austrian "Quality Label for Social Enterprises" address aspects concerning (both kinds of) employees more in detail. Human resource data as well as the bigger part of the economic data can be transferred to the GRI sustainability report quite easily. They have to be amended by the ecological data concerning the ECO-WISEs' services which have to be recorded right from the bottom. Altogether this enables ECO-WISEs to map their primary stakeholders beyond funding institutions and their needs in a more effective way and to address them accordingly. It also allows for their management to better reflect on their responsibility behaviour.

The other way round experience and expertise of ECO-WISEs as to human resources can teach „common“ enterprises which aspects are of importance as to their employees, concerning motivation or identification. Addressing these aspects can add to commitment and even enthusiasm and as a consequence increase the efficiency and effectiveness of the enterprise.

The whole paper as well as our project is work in progress. At the moment we have got the outline of the eight reports, and the reflections of our investigators. Next we are going to gather feedback from our ECO-WISE partners on their experiences as to the indicators and to making up the reports. In another step we plan to transfer the programme to the umbrella organisation of about 30 ECO-WISEs and re-check our work.

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