

ACCT3001B Business Issues & Ethics

The Popularity of CSR in Hong Kong

BY: Group 3

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Introduction

Corporate Social Responsibility (CSR) has become an essential learning topic for most of the business students in universities. However, university students only contribute a small portion of the total population in Hong Kong. How does the general public think about CSR? Do they regard CSR as a way to earn money or a way to contribute to the society? Do they know what the corporations around them have done? Or, they know nothing? Our group wants to know more about how Hong Kong citizens, corporations and the government think about CSR and also their actions towards CSR. This is the reason why our group chooses “The Popularity of CSR in Hong Kong” as our research topic.

Objective

The objective of our research is to examine the popularity of CSR in Hong Kong and provide some recommendations to improve it.

Methodology

To achieve the objective, our group examine the popularity of CSR in three aspects.

1. Government aspect
2. Corporate aspect
3. Citizen aspect

Definition Of CSR

There is no standard definition for CSR. However, there are a few important points regarding the definition of CSR.

1. Commitment to wider community
CSR is about corporations going beyond the interest of shareholders to do something beneficial to their stakeholders.
2. Discretionary responsibility
CSR is not something required by laws or regulations.
3. Take into account of social, ethical and environmental concerns
CSR refers to corporations linking themselves to social, ethical and environmental concerns and managing their impact on these aspects.
4. Sustainable development
The ultimate goal of CSR is to contribute to the sustainable development of both the corporations and the wider community.

Advantages Of CSR

The advantages of CSR can be divided into two aspects. One aspect is the advantages to corporations and the other aspect is the advantages to the general public.

There are four advantages to corporations and they are as follows.

1. Brand building

Through the adoption of CSR, corporations can build up a good image based on their distinctive ethical values.

2. Employee loyalty

CSR helps improve the perception of a corporation among its employees, particularly when employees can become involved through payroll giving, fundraising activities or community volunteering.

3. A culture of “do the right things”

CSR helps build up a good internal culture within corporations. It allows the employees to know more about ethical standards and do the right things.

4. Licenses and exclusive rights

CSR may help corporations to get some licenses or exclusive rights easier because in deciding whether to grant the license or exclusive right to a corporation or not, the government would sometimes consider the CSR performance of that corporation.

There are two advantages to the general public and they are as follows.

1. Social welfare

Adoption of CSR generates social welfare in various forms such as donation or social services. It benefits different stakeholders in the community as a result.

2. Public education

Through the adoption of CSR, corporations promote ethical standards to the public. It helps educate the public by providing real examples of contributing to the community.

CSR Popularity Analysis - Government Based

Government policies

In promoting Corporate Social Responsibilities (CSR) within the society, Hong Kong Government puts in a lot of effort. Within these few years, government launches a number of policies to promote CSR and most importantly, to encourage businesses to fulfill CSR. The followings are some of the examples:

1. Employment Programme for the Middle-aged
2. Quality Tourism Services Scheme
3. Community Care Fund
4. Consumer Council Good Corporate Citizen's Guide
5. Corporate Social Responsibility Hong Kong Conference
6. Other policies

(Details of each of the policies will be discussed in the following section)

(1) Employment Programme for the Middle-aged

This programme aims at encouraging businesses to hire middle-aged job seekers who are aged 40 or above by providing \$2000 of training allowance per month. Also, this programme provides this kind of job seekers with on-the-job training, enabling them to adapt to the new working environment and equip themselves with some essential job-specific skills.

The main enhanced features are summarized as follows:

- Unemployment period within 1 year prior to the commencement date of employment	Not less than 1 month
- Allowance per month per employee	\$2,000
- Duration	Generally: 3 months Maximum: 6 months
- Registration quota each year	Generally: 80 submissions per year

(Source: http://www2.jobs.gov.hk/1/0/WebForm/information/en/epm/info_epm1.aspx)

There have been a lot of middle-aged job seekers who are able to find a new job after this programme launches. Success of this programme can be seen by the decline of middle-aged job seekers in the labor force.

(2) Quality Tourism Services (QTS) Scheme

Slogan: The sign that you can trust

Logos of “Q” will be given to the shops which can pass the annual assessments launched by the Hong Kong Tourism Board. This logo represents that the shops meet

high standards of product quality and service. In order to pass the assessment, they must (1) provide clearly displayed prices to customers, (2) display clear information of the products and (3) ensure superb customer service.

This scheme enables tourists to find shops that they can trust with this logo. The most important thing is to encourage businesses to provide high quality of products and services.

(Source:

<http://www.discoverhongkong.com/eng/shopping/quality-tourism-services.html>)

(3) Community Care Fund

In order to encourage the business sector to help the poor in the society, the government has decided to set up a fund, in which the government and the business sector will each contribute \$5 billion. The target of this fund is people who are not covered by the Comprehensive Social Assistance Scheme.

(Source: http://archive.news.gov.hk/en/record/html/2010/10/20101014_174652.shtml)

(4) Consumer Council Good Corporate Citizen's Guide

The setting up of this guideline aims to promote fair trade with respect to customers and to business partners or competitors.

The following aspects form the standards:

1. Advertising and Marketing	2. Price Indication
3. Contracts	4. Quality of Goods or Services
5. Safety of Goods or Services	6. Sustainable Development
7. Electronic Commerce	8. Privacy
9. Equal Opportunity	10. Anti-corruption
11. Fair Competition	12. Complaint Handling

(Source:

http://www.consumer.org.hk/website/ws_en/competition_issues/model_code/2005031501.html)

(5) Corporate Social Responsibility Hong Kong

Conference

It's a conference to discuss the future development of CSR in businesses especially on the hot issues on CSR. For example, employee's welfare arose society's attention in 2009 and thus it became the topic discussed in the conference in 2009.

The following topics are discussed in the conference held in 2009:

(1) Supporting employee wellness

(2) Enhancing life chance for next generation through Giving Opportunities for our Younger Generations especially those from Disadvantaged Groups

(3) Towards an Environmental Friendly and Sustainable Society through CSR

(Source: http://www.caringcompany.net/b5_seminars_pop1.php?id=14)

(6) Other policies

-Fully fund the franchised bus companies to install catalytic reduction devices on buses to reduce nitrogen oxide emission

-Tax is exempted on those companies who buy economically-friendly operation machines

CSR Popularity Analysis – General Conduct

Corporate Social Responsibility has become popular among corporate in recent years. In general, corporate fulfill CSR in similar ways. To simplify the analysis, we are going to use **HangSeng Bank**, one of the listed financial institutions in Hong Kong, to illustrate how corporate show CSR through daily operations.

1. Communities



1.1 Donations to charitable organizations

It is not uncommon for corporate to donate money to charitable organizations as a way to show its contribution to the community. HangSeng Bank donated money to the Community Chest every year. Last year, it donated over HK\$1 million.

Also, it has introduced the e-donation system which assists the customers to make donations through their online e-banking accounts.

1.2 Participation in voluntary services

HangSeng Bank encourages their staff to participate in voluntary services. Their senior executives also take up different roles in charitable organizations.

1.3 Support local athletes

HangSeng Bank set up funding to support local athletes. It provides incentives to local athletes to strike for a better performance and improve sport facilities.

2. Education

Corporate, especially well-established ones, supports local education. HangSeng Bank has launched different scholarship schemes and education programmes. Through providing support to the next generation, corporate not only promote their responsible images, it may also help them to recruit future elites.

3. Environmental Protection

3.1 Implementation of environmental policies

Nowadays, corporate has raised their awareness towards protection of the environment. Creating a low-carbon office has become a hot topic. HangSeng Bank, for example, has set up its own Environmental Management Committee. This committee is responsible for implementing and monitoring the environmental management system.

3.2 Raise staff awareness

Corporate encourages staff to be more environmentally cautious. HangSeng Bank sends out green messages through morning broadcasts, staff newsletter and organizing Green Camp. The bank will also invite environmental experts to share their expertise with the staff.

3.3 Installation of energy-saving facilities

Green office has become a new trend. HangSeng Bank has installed energy-saving lighting system and facilities. It help cut its annual electricity consumption by 20%. HangSeng Bank has introduced e-Banking in recent years. It has saved over 18 million sheets of paper a year.

4. Staff benefits

Corporate are more concerned about staff benefits. HangSeng Bank implemented Occupational Health and Safety Management System. It ensures the staff to work in a healthy and safe environment. In this way, the corporate show responsibility to the benefits of their staff.

To conclude, corporate generally fulfill their CSR in similar ways and the concept of CSR is quite popular among corporate.



CSR Popularity Analysis - Industry Based

A. Introduction

Corporate social responsibility is in fact including many aspects such as employee benefits, environmental protection, helping the needy etc. Yet, donating money to charity is the common practice found among companies in the world. They do so in order to gain a good reputation by representing they have done something for the sake of the society on their annual report. This is patently not a healthy sign if companies in a place only show their corporate social responsibility through donating money.

However, if the development of corporate social responsibility in a city is mature and the popularity of it is high enough, each industry should have cultivated a passion to discover a method to contribute to our community in a way which related to their expertise. Eliminating the bad impact brought by the business they are doing and using their expertise to bring benefits to our community, these are what corporate social responsibility really means when it first budded.

B. Objective

To analyze the popularity of corporate social responsibility in Hong Kong, our group tried to pick out several large scale companies as the representative of the industry they belonged to.

By investigating how different industries try to shoulder their social responsibility through contributing to the community in a way which related to their expertise, examining whether many industries are devoting to corporate social responsibility in a concrete way that take the variety aspects of CSR into account, an overview of the popularity of corporate social responsibility in Hong Kong could be discovered.

Selected Industries

<i>Industry</i>	<i>Representative</i>
Tourism Industry	Ocean Park
Clothing industry	H&M
Catering Industry	King of the Kong Group
Manufacturing Industry	Konica Minolta
Telecommunication	Hong Kong Broadband Network Limited



Tourism Industry- Ocean Park

Ocean Park has established a convention foundation named Ocean Park Convention Foundation Hong Kong (OPCFHK). OPCFHK is a charitable trust established to ensure the sustainability of wildlife and biodiversity in Asia. The main duties of this foundation are:

- (i) Conducting research projects
- (ii) Promoting the importance of protecting wildlife
- (iii) Providing guide tours in the aquarium

Over years, OPCFHK contributes a lot by conducting numerous researches on valuable animals that are on the rim of extinction e.g. Indo-Chinese tiger, Takin, finless porpoise, humpback whale and Irrawaddy dolphin. The researches help to prevent them from extinction by studying their living habit and improve their habitat and health through biological knowledge.

(Source: <http://www.opcf.org.hk/tc/index.php>)



Clothing industry-H&M

H&M devotes its effort in adopting clothing materials that are environmental friendly. For waterproofing jackets, H&M insists on choosing materials that are free from fluorocarbons, which needs a long time in decomposition after disposal. This protects the environment as these jackets will not be a type of wastes that require thousand years to biodegrade.

In addition, most products from H&M are made from sustainable material-organic cotton. Organic cotton is grown without chemical pesticide or fertilizer. This can eliminate the harm of farming chemicals to our environment.

(Source: http://www.hm.com/gb/corporateresponsibility_responsibility.nhtml)

Catering Industry- King of the Kong Group

In the light of the call of saving endangered sharks from environmental protection organization in recent years, King of the Kong Groups promote the protection of sharks by offering “no shark fin” wedding menus to couples.

This act receives positive feedback from couples as over 30% , according to Hong Kong Wedding Management Association, couples chose to use “no shark sin” wedding menus in order to save sharks from death.

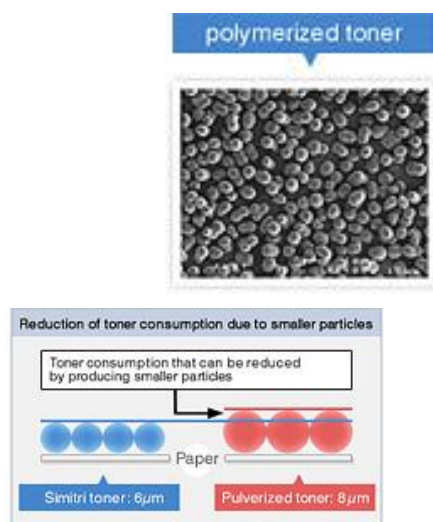
(Statistical data is adopted from <http://www.hk-wma.org.hk/>)



KONICA MINOLTA

Manufacturing Industry- Konica Minolta

Konica Minolta developed and manufactured a Simitri Polymerized Toner which can bring an approximately 40% reduction in CO2 emissions during production. In the past 10 years, it successfully reduces over 8,000 tons of carbon dioxide. Apart from that, the toner consumes much less power in operation, this can reduce the power consumption and thus reducing the carbon dioxide released from power plant indirectly.



(Sources: <http://www.konicaminolta.com/hk/eng/business/about/environment.html>)

Telecommunication Industry- Hong Kong Broadband Network Limited

HKBN contributes on popularizing telecommunications services such as wifi services by offering over 1,000 free wifi hotspots in public area for citizens to use. Moreover, it provides free televisions, which broadcast news and estate information, at lift lobbies of housing estate.


Since wifi is not an affordable service for some people who have tight living budget, HKBN does a great job in facilitate the share of information by providing free wifi services to people in need.

(Sources: <http://www.ctigroup.com.hk/ctigroup/big5/careers/csr2008.pdf>)

CSR Popularity Analysis - Small and Middle Size

Company Based

Apart from industry based, our group also analyzes the popularity of CSR among small and middle size companies. Though they do not have the recourses to shoulder CSR in a large scale like those industry representatives we have chosen to investigate in the above section. Many companies in Hong Kong also perform CSR by fine tuning some procedures in their daily operation.

From the awardees list published by Caring Company , many companies contributes in four areas:

(i) Donations

-Donate small portion of their profit the charity.

(ii) Caring employees

-Provides fringe benefits to employee such as purchase discount, medical fee, and holidays more than the number restricted by legislation.

(iii) Employing the vulnerable

-Take the initiative to employ the vulnerable such as the disables and the elderly.

(iv) Caring environment

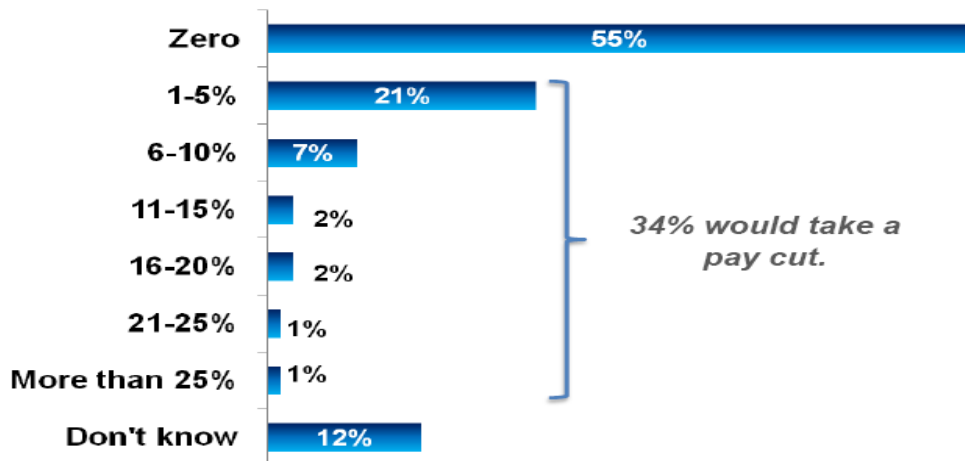
-Improve their daily operation to reduce wastes, pollution, use of electricity, use of water and use of paper.

CSR Popularity Analysis – Employee Perspectives

To implement CSR successfully, the support from employees is also important. Accoding to Corporate Social Responsibility Branding Survey 2010 by PENN SCHOEN BERLAND, a renowned consultancy firm,

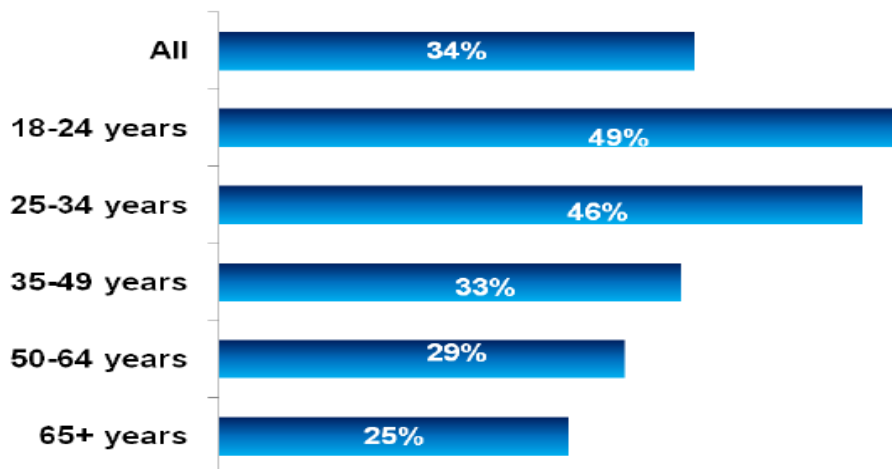
1. One-third of workers would take a pay cut to work for a socially responsible firm. About 21% of the respondents are willing to sacrifice 1-5% of salary to work at Socially Responsible Firm.

Proportion of Salary Employees Would Relinquish to Work at Socially Responsible Firm



2. Younger workers are more likely to take pay cut to work for a socially responsible firm. About one-half (49%) of 18-24 year old employees would take a pay cut to work at a socially responsible firm compared with 33% of 35-39 year olds and 25% of employees age 65+.

Proportion of Employees Who Would Take a Pay Cut to Work at Socially Responsible Firm



From the studies, it has shown that the concept of CSR is also popular among employees. They prefer working in a more socially responsible firm.

CSR Popularity Analysis -Citizens Based

Methodology:

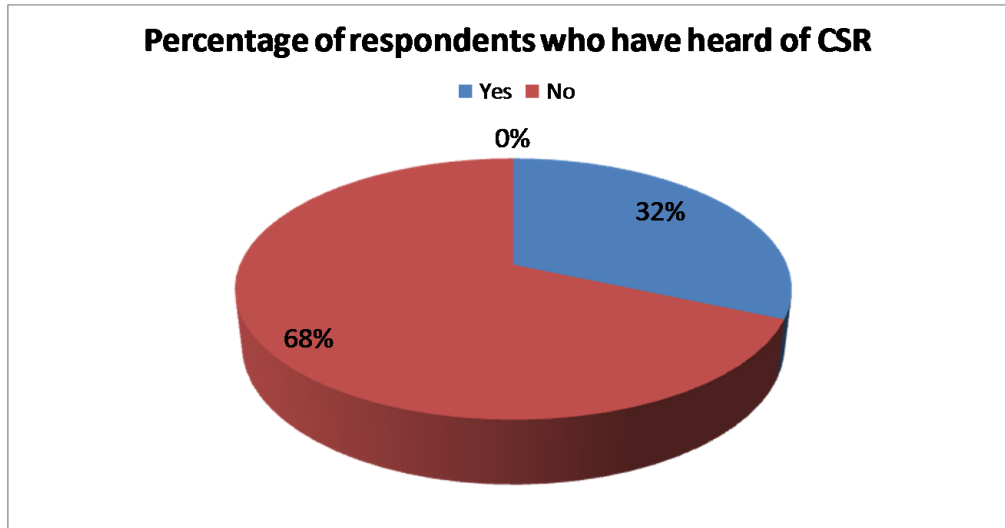
In order to study the popularity of CSR from the citizens' aspect, a survey was conducted. The research target group is all HK citizens. The survey was both distributed in hard copies and uploaded online. We have collected 96 completed questionnaires.

Research Objectives:

There are three research objectives for our questionnaire. Firstly, we want to learn about the general knowledge of citizen on CSR. Secondly, to know more about citizens' satisfaction level on government and corporate effort on promoting CSR. Last but not least, to study the citizens' degree of support on CSR.

Research Analysis:

Knowledge level of citizen on CSR:



As shown in the above pie chart, it is quite surprising to know that only 32% of the respondents have heard of CSR. It shows that the citizens generally have low awareness of CSR. And of those who have heard of it, the majority said they heard about it from the News.

Definition of CSR	True	False
Legal or regulatory obligation	53%	47%
For shareholders' interest	41%	59%

Even those 32% of the respondents have heard of CSR, however, many of them have misunderstanding on the definition of CSR. As we have defined the term of CSR, CSR is neither legal obligation nor for shareholders' interest. However, about half of the respondents defined the definition wrongly.

We can make a conclusion that the general citizens do not have much knowledge about CSR from the survey result.

Satisfaction level of citizens on CSR in HK:

	0- lowest, 10-highest
Average satisfaction level on CSR currently practicing in HK	4.7

In the questionnaire, citizens were asked to rank their satisfaction level of CSR

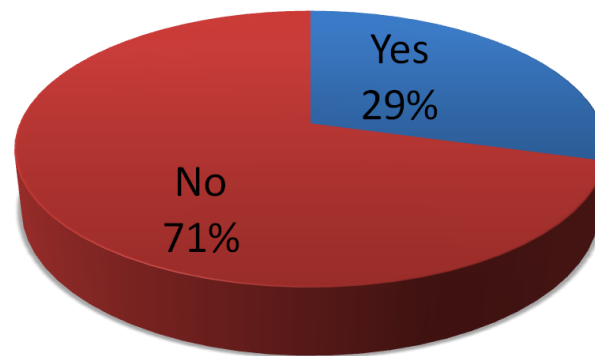
currently practiced in HK from 0 to 10. After calculation, the average score obtained is 4.7. The score does not contribute a passing level; it shows that the citizens are not very satisfied with CSR currently practiced in HK.

	Companies' rating	Citizens' rating
Transparency and accountability	0.95	0.3
Clear emphasis on workplace and community concerns	0.7	0.65
Offering staff training and development opportunities	0.55	0.5
Local community-oriented projects	0.5	0.81
Pays employees fairly	0.25	0.2
Recycling and waste disposal policies	0.1	0.85

One of the reasons to account for the low satisfaction level is due to the large derivation between the view of company and citizens on CSR. The left column of the above table refers to 6 different aspects of CSR. The middle and the right column are the rating by the company and citizens concerning their views on the importance of each CSR aspect. The company rating data is found by a research done by PENN SCHOEN BERLAND. And the citizens' rating is found by our questionnaire result.

From the above table, we can see that corporate view transparency and accountability as the most important aspect. However, the citizens regard it as the least important. On the other hand, citizens regard recycling as the most important, but corporate put the least emphasize on this aspect. Apart from it, we can also see large derivation on the importance of supporting local community-oriented projects. The different view of corporate and citizen may account for the low satisfaction level of citizens.

Do you think the government has done enough to promote CSR?

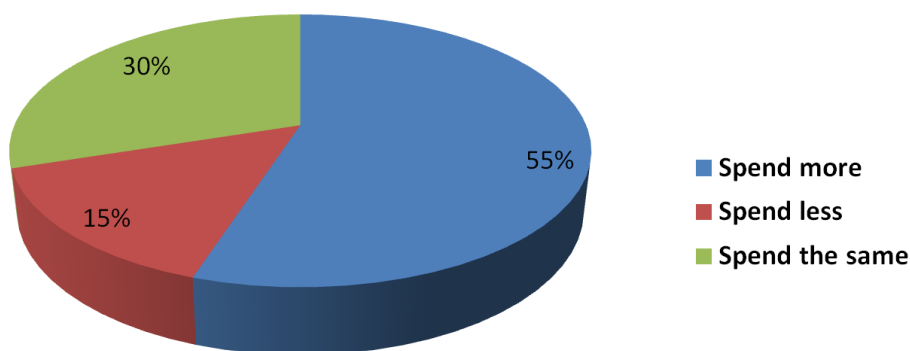


The second reason for the low satisfaction level is the citizens are not satisfied with the government's effort. According to the result of the survey, only 29% of the respondents think the government has done enough to promote CSR, while the majority of the respondents are not very satisfied with that.

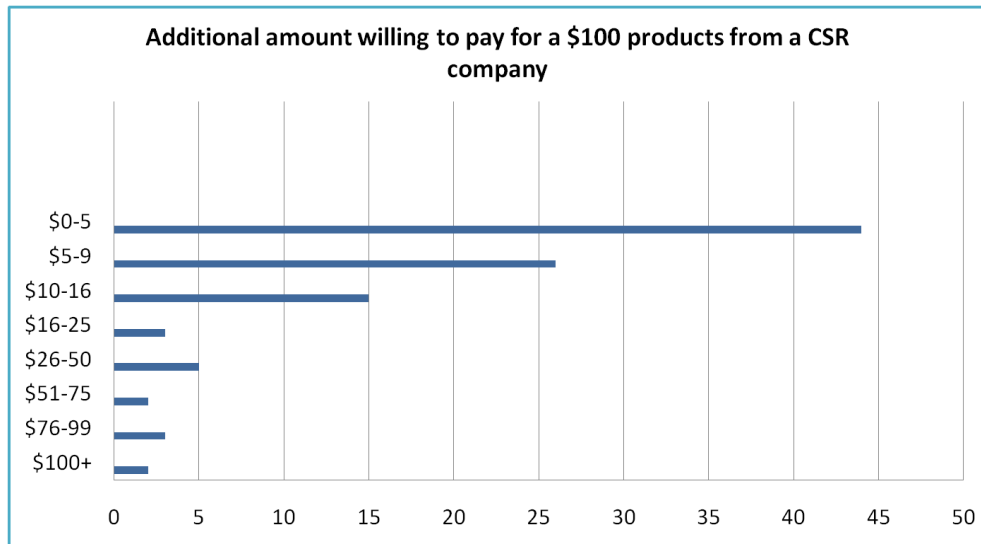
Degree of Support by Citizens:

From our research result, for the same price of good, 80% of the respondents said they would more likely to purchase products from socially responsible companies. And only 7% said they would not. It shows that being sociable responsible can be a way to attract customers.

Change in Spending pattern on Products from Socially Responsible Companies



Citizens are not attracted to buy product from socially responsible companies, they are even willing to pay more money on those product. We found that in the above pie chat, more than half of the respondents are willing to pay more to support CSR product.



However, we found that although citizens are willing to pay more for CSR product, they are not willing to pay much on it. As we can see, for a \$100 product, the majority of the respondents are only willing to pay less than \$5 more on CSR product, which is only 5% of the price. And less than 10% of respondents are willing to pay for 50% or more.

Conclusion on citizen's aspect:

Firstly, the citizens do not have much knowledge about CSR, and many of them have misunderstanding on the definition of CSR. Secondly, the general public is not very satisfied with the government and corporate effort in practicing and promoting CSR. And finally, the citizens generally support CSR, but they are not willing to pay much more money to support it.

Recommendations

In order to improve the popularity of CSR in Hong Kong, seven recommendations have been made. These recommendations mainly focus on improving the existing government policies.

1. Creating awareness

It could be done in two ways. The first way is to initiate public dialogues. For example, the government could organize some multi-stakeholders forums so that different stakeholders in the community would be able to discuss some important issues about CSR. The second way is to set up a CSR day or a CSR week to promote CSR to the general public. Actually, there are already some examples in foreign countries. The CSR day in Thailand is March 19 and the CSR week in Philippines is the first week of July.

2. Supporting non-governmental organizations (NGO) and public events

The government could provide financial assistance to some NGOs to support their work in promoting CSR. One of the existing NGO is called The Hong Kong Council of Social Service, which established the "Caring Company Scheme" to

promote CSR in Hong Kong.

3. Consumption of CSR products

The government could support CSR activities by encouraging the consumption of CSR products within the government structure. Examples in the foreign countries include the consumption of fair-trade coffee and tea in some government departments in Europe.

4. Education

The government could improve the education of CSR in two ways. The first way is to improve the general public's knowledge about CSR through different media such as Television advertisements and promotion booklets. Another way is to provide ethics training to the directors and senior managers of public companies in order to inculcate them with the ethical values.

5. Law and regulation

Instead of setting up laws that strictly force corporations to adopt CSR, it is suggested that the government could set up a regulation to make it mandatory for all public companies to include information about their CSR performance in their annual financial reports. The aim of this regulation is to increase pressure over the companies but not to make legal obligations over them. Besides, this regulation only aims at public companies, which are believed to have enough resources to adopt CSR.

6. Modification of tax system

On the one hand, it is suggested that the government could increase taxes on some polluting process such as consumption of fossil fuels. On the other hand, it is suggested that the government could reduce taxes on some socially desirable expenditures, such as the research and development costs in developing renewable energy.

7. Awards to outstanding corporations

It is believed that awards would be a good incentive for corporations to put effort on CSR. Besides, through giving awards to outstanding corporations, other corporations and even the general public could recognize the model corporations and learn from them.

Conclusion

After examining the popularity of CSR in Hong Kong, it is found that the results in the corporation, the citizen and the government aspects are as follows.

1. Corporation aspect

Hong Kong corporations' performance in adopting CSR is satisfactory. There are many examples showing that they have put a lot of efforts to contribute to the wider community. However, it is noticed that there are still some areas to be improved. For example, corporations could focus more on local community-oriented projects and recycling and waste disposal policies, which are

regarded by Hong Kong citizens as important aspects of CSR.

2. Citizen aspect

From the survey results in our research, it is found that Hong Kong citizens generally have low awareness and poor understanding of CSR. Besides, they are not satisfied with the government and corporations' efforts on CSR. From the survey, however, it is also found that Hong Kong citizens generally support CSR. If there could be more promotion and education about CSR, it is possible that the general public would support CSR in a greater extent.

3. Government aspect

The government's performance in promoting CSR is satisfactory. There are some examples showing that they have put a lot of effort in the promotion and education of CSR. However, it is noticed that there are still some areas to be improved. Some recommendations have been made in our research in order to improve the present government policies on CSR.

Overall, the popularity of CSR in Hong Kong is satisfactory, with praiseworthy behavior in some areas and improvable behavior in some other areas. In order to further improve the popularity of CSR in Hong Kong, it is believed that more efforts are needed. Our group hopes that through the co-operation of citizens, corporations and the government, CSR could become a popular trend in Hong Kong very soon.

Reference

(Questionnaire: <http://www.my3q.com/home2/204/leeangela/stot1.phtml>)

Survey on Corporate Social Responsibility

1* What is your age?

<input type="radio"/> Below 12	<input type="radio"/> 13-18	<input type="radio"/> 19-24	<input type="radio"/> 25-30
<input type="radio"/> 31-40	<input type="radio"/> 41-50	<input type="radio"/> 51-60	<input type="radio"/> Above 60

2* What is your gender?

<input type="radio"/> Male	<input type="radio"/> Female
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3* What is your educational level?

<input type="radio"/> Primary		
<input type="radio"/> Secondary		
<input type="radio"/> High School		
<input type="radio"/> University		
<input type="radio"/> Postgraduate please specify	please specify:	<input type="text"/>

4* What is your occupation?

5 Have you ever heard of Corporate Social Responsibility(CSR)?

<input type="radio"/> Yes	<input type="radio"/> No
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If your answer is 'No', please jump to question [11](#).

6 How do you know about CSR?

<input type="radio"/> School		
<input type="radio"/> Government promotion		
<input type="radio"/> Corporate communication		
<input type="radio"/> News		
<input type="radio"/> Advertisement		
<input type="radio"/> Other, please specify	please specify:	<input type="text"/>

7 Do you think CSR is legal or regulatory obligation?

<input type="radio"/> Yes	<input type="radio"/> No
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8 Do you think CSR is practised for shareholders' interest?

Yes No

9 Which 3 of the following items do you think are the most important criteria in contributing to CSR?

- Transparency and accountability
- Clear emphasis on workplace and community concerns
- Offering staff training and development opportunities
- Local community-oriented projects
- Pays employees fairly
- Recycling and waste disposal policies

10 How relevance do you think CRS is to you?

- Extremely relevant Quite relevant
- Not very relevant Not relevant at all

11 Would you more likely to purchase products from socially responsible companies?

- Yes No Indifferent

If your answer is 'No', please jump to question [14](#).

12 Would you spend the same or more on products from socially responsible companies?

- Spend more Spend less
- Spend the same

13 How much more would you willing to pay for products from CRS company compare to non-CRS companies for a \$100 product?

- \$0 \$1-5 \$6-10 \$11-15 \$16-25
- \$26-50 \$51-75 \$76-99

14 Do you think it is necessary for corporate to have CRS?

- Yes No

15 Do you think the government has done enough to promote CRS?

- Yes No

Thank you.

- <http://www.discoverhongkong.com/eng/shopping/quality-tourism-services.htm>
[1](#)
- http://archive.news.gov.hk/en/record/html/2010/10/20101014_174652.shtml
- <http://www.policyaddress.gov.hk/10-11/chi/p57.html>
- http://www.consumer.org.hk/website/ws_en/competition_issues/model_code/2

[005031501.html](http://www.caringcompany.net/b5_seminars_pop1.php?id=14)

- http://www.caringcompany.net/b5_seminars_pop1.php?id=14
- <http://www.opcf.org.hk/en/vision.php>
- <http://www.hk-wma.org.hk/>
- <http://www.konicaminolta.com/hk/eng/business/about/environment.html>
- http://www.hm.com/gb/corporateresponsibility_responsibility.nhtml
- <http://www.ctigroup.com.hk/ctigroup/big5/careers/csr2008.pdf>
- <http://www.csrgov.dk/sw51190.asp>
- <http://www.eurada.org/site/files/Social%20affairs/CSR%20Business%20Ethics.pdf>
- http://www.unescap.org/tid/publication/indpub2565_chap4.pdf
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- http://en.wikipedia.org/wiki/Fair_trade