



Nederlandse
Beroepsorganisatie
van Accountants

NBA

Corporate Social Responsibility

CSR for SME accountants

Status

This publication has been compiled for members and is intended to provide practical guidance. Although the publication does not have a legal status on established best practice, it may contain references to publications that do have such a status. Any reference in this publication to the masculine gender shall be taken to include the masculine and the feminine.

NBA

The Royal NIVRA, the body of chartered accountants (RA) in the Netherlands, is currently in the process of merging with NOvAA, the Dutch professional organization for AA accountants. Collectively, they will be known as NBA: Nederlandse Beroepsorganisatie van Accountant, The Netherlands Institute of Chartered Accountants.

Table of contents

Foreword	4
Reading guide	6
1. CSR for SMEs	7
1.1 Why is CSR important?	7
1.2 Why is CSR relevant to SMEs?	8
1.3 Why the SME accountant ?	8
2. What does CSR mean?	10
2.1 Recent developments	10
2.2 Basic information on CSR	11
2.2 An in-depth look at core subjects	12
3. Getting started with CSR!	15
3.1 Relevant parties	15
3.2 The role of the accountant	16
3.3 CSR route map	16
4. Making CSR transparent	21
4.1 Transparent CSR reporting	21
4.2 Sustainability reports	22
4.3 CSR indicators	23
Appendices	
1. Summary of core subjects and topics	25
2. Summary of the CSR route map	27

Foreword

The aim of this brochure is to provide practical guidance to accountants working with small and medium-sized enterprises (SMEs) on getting started with corporate social responsibility (CSR). To that end, the NBA project group “CSR for SMEs” has devised a practical route map.

CSR and sustainability have been the focus of much attention in recent years in response to global issues such as human rights, climate change and resource scarcity. Increasingly, recipients of annual reports want to know how companies are performing on key issues such as human rights, the environment and community involvement. CSR is most often associated with large multinationals and listed corporations. They influence many aspects of society and attract public attention worldwide. Their stakeholders are many and varied.

The situation is different for SMEs. They typically do not have public accountability, and are not required to publish annual accounts. There is social pressure, but it is addressed differently. The urgency of CSR is not felt as keenly. Nevertheless, in recent years there has been something of a turnaround. Discussions centred on CSR are being placed within a broader social framework, and address more than environmental concerns alone. Ethical and moral issues have become increasingly relevant to boardroom discussions. The Dutch government wants to demonstrate leadership in sustainable procurement, multinationals are imposing demands on suppliers, and consumers are becoming increasingly critical. There is a growing realization that SMEs, too, play an important role in delivering CSR. Many SMEs have already started working out the practical aspects of CSR, without consciously adopting a CSR policy. Examples include energy efficiency measures, following environmental regulations and fostering a safe and healthy work environment. However, they typically require external advice in order to take the next step, making their CSR performances transparent.

It is in this area that the SME accountant can play a pivotal role. In his capacity as in-house advisor, he has a thorough understanding of the SME and is the entrepreneur’s first point of contact. His in-depth knowledge of financial matters, reporting, accounting and auditing enable him to fulfil a pivotal role in the CSR process. The fact that he is bound by a code of ethics gives clients the added assurance that they receive a high-quality service. Importantly, the accountant also fulfils a social role. Precisely because CSR has become so embedded in our society, it befits the accountant to raise awareness of CSR. Of course, this requires a basic understanding of CSR, but specialist knowledge can be hired in. A recent study conducted by the Economisch Instituut voor het Midden en Kleinbedrijf (EIM, Economic Institute for SMEs) reveals that SMEs rarely if ever seek CSR advice from their accountant. NBA has drawn up this brochure to help CSR accountants address this shortcoming.

Since accountancy firms are businesses in their own right, CSR also applies to them. In order to issue sound advice on CSR, the accountant must, as an absolute minimum, endorse the principles of CSR. This demonstrates that he takes CSR seriously. His involvement with the subject enhances the quality of his advice. To set the right example, NBA aims to have its own CSR performances measured this year.

Starting with CSR is not difficult. Above all, it is about making choices and making CSR efforts and performances transparent. It is a never-ending process of improvement. CSR is nothing more than applied common sense, doing business. It is as simple as that.

Amsterdam, June 2012

D.J. ter Harmsel AA FB
Chairman NOvAA

Reading guide

The aim of this brochure is to provide practical guidance to SME accountants wishing to advise their clients on CSR. In order to do this, the accountant himself needs to be aware of CSR.

In this respect, the publication serves a number of purposes, which are explored in four chapters. They form a coherent whole, but can also be read individually.

- **Chapter 1** explores why CSR is important: why is it an important issue for SMEs, and why does the SME accountant play such a pivotal role in this process? In essence, CSR is already a talking point within SMEs. The crux is how to adopt CSR as effectively as possible.
- **Chapter 2** deals with the characteristics of CSR. A brief description of the latest developments is provided, followed by an introduction to the basic CSR principles and an in-depth examination. The core issues and topics are identified, which are summed up in Appendix 1.
- **Chapter 3** examines the central question of this brochure: how can the SME entrepreneur and his accountant get started with CSR? Who are the relevant parties, and what roles can the accountant assume? The CSR route map defines five clear steps towards implementing CSR. The accountant's role in each step is described point-by-point. Appendix 2 summarizes the main points raised.
- **Chapter 4** focuses on transparent CSR reporting, one of the five steps in implementing CSR. How can a company present its CSR performances as transparently as possible? The main focus is on the sustainability report and the purpose of CSR indicators.

The brochure provides a state of the art. CSR is a never-ending process. To that end, the NBA website has a separate page dedicated to CSR in SMEs, so that the SME accountant can keep up to date with the latest developments. More information is provided in the colophon.

01 | CSR for SMEs

The study MVO-ambities in het MKB (CSR ambitions for SMEs), conducted by EIM and MVO Nederland in June 2011, reveals that 70 percent of SMEs is already engaged in one form or another with CSR. The study surveyed small and medium-sized companies, employing 2 to 250 people. CSR is certainly not the exclusive preserve of multinationals and listed corporations. Before examining what CSR actually means, it is important to consider first why it is important: why is CSR relevant, to the SME entrepreneur and his accountant?

1.1 Why is CSR important?

The reasons for getting started with CSR are many and varied. Aside from personal factors (community involvement), CSR is underpinned mainly by business motives. The desire to implement CSR could be initiated from within the company, or driven by external factors. The accountant's role in this respect is to draw the entrepreneur's attention to the existence of CSR and the benefits of CSR.

- 1. CSR helps to cut costs, now and in the future.** By consciously considering the utility and necessity of the business processes, operational efficiency can be improved. For example lower gas and electricity bills, waste reduction, reduced absenteeism due to illness and increased productivity. Some cost savings are instantly achievable, others require long-term investments.
- 2. CSR helps to increase company profits.** Client and consumer demand for more sustainable products is growing. Since 2010, the Dutch government only procures from companies that conform to the minimum sustainability criteria. A growing number of consumers want to buy products that have been manufactured in a socially responsible way: no child labour, animal testing or environmentally damaging components. The challenge lies in the fact that consumers are not willing to pay much extra for this. Thinking about CSR can lead to innovative, alternative products or even new markets. For example, turning waste into renewable energy or products.
- 3. CSR can help improve a company's image.** Companies that are committed to CSR will by definition be regarded by their employees, customers and financiers as more socially responsible. Furthermore, disclosing CSR information says something about the general well-being of the company. Financial facts and figures alone are not an adequate barometer of viability. CSR helps a company to gain a competitive advantage and to present itself as a responsible employer.

For example by hiring employees from disadvantaged backgrounds, or undertaking charity work for free. People like to be associated with the company for which they work. CSR makes a positive contribution to the corporate culture.

4. **CSR is here to stay.** In addition to the already mentioned procurement criteria applied by the Dutch government, a growing number of companies are imposing CSR on their suppliers. Large corporations are taking the lead in what is called supply chain management. SMEs will in due course be exposed to CSR when tendering for a contract or acting as suppliers. In addition to supply chain demands, consumers are also becoming increasingly critical. Interest groups are imposing demands; some have even called for boycotts. The government also plays a role in another area: environmental regulations have been tightened, CO₂ emissions are being curbed. Increasing resource scarcity has forced companies to start thinking about alternative materials and manufacturing methods.

1.2 Why is CSR relevant to SMEs?

CSR is no longer the exclusive preserve of multinationals and listed corporations. Because such corporations are more readily exposed to the glare of public scrutiny than SMEs, they have often been at the vanguard of various CSR initiatives, such as accountability and reporting. For most SMEs, social influences and the urgency of CSR are felt less readily. SMEs tend to have a limited number of stakeholders and are not required by law to publicize their annual reports.

Nevertheless, there has been a noticeable shift. The four mentioned motivations for getting started with CSR also apply to SMEs. The study conducted by EIM and MVO Nederland speaks volumes. The debate surrounding CSR continues unabated, and CSR seems impervious to the financial crisis. The question, therefore, is not whether CSR is relevant to the SMEs, but how SMEs will adopt and implement CSR.

Chapter 2 will show that the starting points and basic principles are the same, regardless of the size of the company or its workforce. The scale of activities and impact on human, environment and society will be less pronounced in SMEs. CSR performance reporting outside the company is generally emphasized less. CSR advice is more important to the entrepreneur than CSR audits.

This corroborates the findings of the study conducted by EIM and MVO Nederland. There is a growing demand among SMEs for the following advisory services: impartial advice and information, freedom to ask questions, sharing experiences and dilemmas, concrete implementation and comparing performances with those of other companies. Company size makes little difference. The study reveals that the accountant plays a comparatively modest role. Trade associations, specialist consultancy firms and the internet are the most important sources of knowledge and advice, followed by suppliers, government agencies, social media and networks.

In other words, SME accountants are missing out on opportunities. SMEs expect and demand more than just accountancy and auditing services, the ability to draw up financial statements or writing an auditor's report. Above all, SMEs are increasingly demanding impartial advice on making their CSR efforts and performances transparent. The accountant needs to anticipate and respond to this changing need.

1.3. Why the SME accountant?

If CSR is relevant to SMEs, then it should also be relevant to the SME accountant. The SME accountant mainly assumes the role of in-house advisor, who has an intimate knowledge of the company and is the direct point of contact. He acts as the sparring partner and the mirror for the SME, by asking critical questions and signalling important accounting trends. In view of the increasing importance of CSR, the accountant should not hesitate to place CSR squarely on the agenda of the entrepreneur. Because accountancy permeates so many aspects of social and economic life, the accountant can initiate discussion, without necessarily waiting for the entrepreneur to make a decision. As mentioned previously, there are plenty of good reasons to bring CSR to the discussion table.

The SME accountant has the right credentials. In his capacity as a consultant and advisor, he is involved in all key steps, such as compiling strategic analyses, assessing investment plans and risk management. He knows the company, the community in which it operates, and the relevant stakeholders. His in-depth knowledge of internal control procedures, accounting and auditing enable him to play a pivotal role in CSR. For instance by raising the issue of CSR when discussing annual results, generating awareness of CSR or proposing a baseline measurement. In his capacity as advisor, he can point out the significance of CSR. Not participating in CSR can pose a risk to business continuity.

Guiding the entrepreneur through the CSR maze and the myriad of possibilities creates goodwill, precisely because his impartial advice and information is so sought after. Advising on CSR deepens the customer relationship, because it allows the accountant to act as a sounding board for a broader range of issues.

There are, however, strings attached. If the SME accountant wants to provide targeted advice, he too should be prepared to take steps to embrace CSR. A commitment to CSR helps the accountant to understand the entrepreneur better in the decision-making process, and in overcoming dilemmas and barriers. Gaining experience in the field enhances his credibility. It shows that the accountant is taking the issue of CSR seriously.

This means that the accountant, too, needs to commit to CSR. This makes perfect sense. After all, an accountancy firm is also a business. The accountant should have a basic understanding of CSR. He should know why CSR is relevant to SMEs, what CSR means, how to get started with CSR and how to make the process and performances transparent. Getting started with CSR is the same for every entrepreneur, including the accountant. He needs to think about the package of services to offer his clients, the type of clients in his portfolio and the extent to which he wants to incorporate CSR into his advice. This presents several dilemmas: should he refuse to work for potential clients who act in an irresponsible manner, or does he try to nurture them by engaging in dialogue? How should he approach clients who have made a conscious decision not to participate in CSR? All these elements are also relevant when issuing advice to SMEs.

This brochure aims to disprove that SME accountants can only issue advice on CSR if they themselves are CSR specialists. The following chapters will demonstrate that the accountant can play a pivotal role from the very start of the CSR process, without requiring specialist knowledge from the outset. This expertise can be hired in. It is more important that he stands behind his advice, because he feels committed to CSR. The more experience he acquires, the better the quality and the broader the scope of his advice will be.

04 | What does CSR mean?

Various terms are used to describe CSR initiatives, including 'Corporate Responsibility,' 'Corporate Accountability,' 'Corporate Citizenship,' 'Sustainability,' 'Sustainable Development' and the '3Ps' - People, Planet, Profit. Often, CSR is restricted to environmental aspects, and associated mainly with multinationals and listed corporations. This chapter examines **recent developments in and the basic principles of CSR**, before taking an in-depth look at the core subjects.

2.1 Recent developments

2.1.1 A brief history and synopsis

Corporate Social Responsibility or CSR has been around for a very long time. Ever since the Industrial Revolution, entrepreneurs have been thinking of ways to improve the working conditions and health and safety of their employees, one of the cornerstones of CSR. Although this was often driven by economic considerations (increase labour productivity to generate more profit), they also saw it as their responsibility to look after their workers. This example shows that there are two dimensions to CSR: economic and social. CSR emerged as an issue in its own right in the 1970s and 1980s, amid growing environmental concerns. Companies began publishing environmental reports as well as social reports. Accountants also began to engage with the issue. In the early 1990s, the Vereniging voor Milieu-Accountancy (Association of Environmental Accountancy) was founded. In recent years, the emphasis has been on the broader issue of CSR, where people, the environment and society occupy centre stage. This development has given rise to global discussions about corporate social responsibility. In 2011, the Organisation for Economic Cooperation and Development (OECD) published a revised version of its Guidelines for Multinational Enterprises. A new trend with regard to annual reporting is integrated reporting, which is promoted by the International Integrated Reporting Council (IIRC). Integrated reports are meant to provide an overview of all performances of a company, including in the realm of CSR.

2.1.2. Standards and institutions

A number of different institutions are engaged in CSR and standardization issues. MVO Nederland is an independent expertise and network organization on Corporate Social Responsibility, founded by the Dutch Ministry of Economic Affairs. The mission of MVO Nederland is to ensure, as quickly as possible, that CSR becomes a self-evident part of normal business

activity among companies and organizations operating in the Netherlands. MVO Nederland was one of the participants in the NBA project group. CSR standards can be divided into **four categories**:

- **Behaviour.** The abovementioned OECD guidelines act as the point of reference. The manner in which companies conduct themselves is key. The guidelines are mainly intended for multinationals, but also incorporate issues that could be relevant to SMEs.
- **Application.** In 2010, the Nederlandse Normalisatie-instituut or NEN (Netherlands Standardization Institute) published the translation of the international ISO 26000 Guidance on Social Responsibility. The standard explores what CSR means and provides guidance on putting social responsibility into practice. It sets out how to make CSR an integral part of the organizational culture, and which issues to incorporate. The guidance standard is also intended for SMEs.
- **Reporting.** Internationally, the G3 guidelines of the Global Reporting Initiative (GRI) are leading. In the Netherlands, the Raad voor de Jaarverslaggeving (Dutch Accounting Standards Board or DASB) has published the Handreiking voor Maatschappelijke Verslaggeving (Guide to Sustainability Reporting). Observance of these guidelines is voluntary; they do not impose any statutory obligations. The only statutory provisions are set forth in Section 2:391 of the Dutch Civil Code. Pursuant to this article, large corporations must include performance indicators in their management report regarding the environment and issues concerning personnel.
- **Audit.** Although SMEs are under no statutory obligation to audit CSR reports, accountants are increasingly being asked to draw up an assurance statement regarding the reliability of these reports. To that end, NBA Assurance Standard 3410N Assurance-opdrachten inzake maatschappelijke verslagen (Assurance Engagements relating to Sustainability Reports) has been drawn up regarding sustainability reports. Because there is no legal requirement for a CSR report to be audited, CSR reports may be verified by third-party professionals other than accountants.

2.2. Basic information on CSR

2.2.1 Main definitions

There are various definitions of the term CSR, each of which can have nuances of meaning. This publication defines social responsibility in accordance with ISO 26000. In short:

CSR requires a company to take responsibility for the impacts of its decisions and activities on people, the environment and society.

Every company has to conform to applicable laws and codes of conduct. CSR goes one step further. It implies that the company is committed to operational transparency and wants to contribute to the sustainable development of society in general. CSR concerns the ethical, ecological and social aspects of doing business. To facilitate this process, CSR should be anchored in its organizational structure and put into practice when liaising with stakeholders and other interested parties. The Brundtland definition of sustainable development has become particularly well known. In 1987, the UN Brundtland Commission defined sustainable development as follows:

Sustainability or sustainable development means meeting the needs of the present without compromising the ability of future generations to meet their own needs.

Sustainability can also be defined in social and ethical and ecological terms. Meeting the needs of modern-day society could for instance mean that everyone demands a flatscreen TV, but that this should not be at the expense of the environment and the working conditions in the manufacturing plant, regardless of the country of origin.

The above definitions show that CSR and sustainability are closely related. This brochure uses both terms synonymously.

2.2.2 Five basic principles

The NBA project group CSR for SMEs has translated the above definition of CSR into five key principles for SMEs:

1. **CSR should be an integral part of the organizational strategy.** Companies must strike a balance between the economic dimension of doing business (profit, return on investment and continuity) and the ethical, social and ecological side (people, society and the environment). CSR requires a company to weigh up moral and ethical dilemmas carefully, and make well-considered decisions. For example, air conditioning may help to create a pleasant work climate, but consumes a lot of energy and is harmful to the environment.
2. **CSR should be anchored in the organization.** Every firm is different and will approach CSR implementation in different ways. CSR requires a bespoke approach: depending on its situation, the company decides which CSR aspects are most relevant. Decisive factors include: the nature and scope of the activities, the organizational culture and the industry in which the company operates. A large industrial company will adopt a different approach to developing and implementing CSR than a local bakery. Nevertheless, the basic principles are always the same.
3. **CSR has three dimensions: core, process and community involvement.** At the heart (core) of the company are its products and services. The process encompasses all organizational activities required to provide these products and services. Community involvement is the overarching dimension, the position that the company occupies in society. For a building company, for example, CSR requires more than just delivering a sustainable building; it also involves assessing the sustainability of the construction process, providing a safe work environment and taking the needs of local residents into consideration.
4. **CSR is constantly evolving; it is not an end in itself.** The process is broken down into a number of steps, each with its own distinct characteristics. From the first step, awareness, the process gradually evolves into an audited CSR report. Achieving growth is full of ups and downs. A company needs to acquire experience before it can improve. It is important to remember that CSR need not be perfect or all-encompassing from the outset. CSR is never finished. Objectives, targets and social values change over the course of time, for example new office layout ideas and concepts.
5. **CSR is always part of a chain.** Companies do not operate in isolation, but are part of a chain of suppliers and customers (consumers). When developing and implementing CSR, it is important to consider the structure of the supply chain. Supply chain management is an important driver of CSR: an attempt is made to exert a positive influence on suppliers and customers operating in the same chain. The closer the relationship, the more this should be emphasized. For example, a fashion retailer will tend to focus on the country of origin and draw up agreements with suppliers regarding working conditions and practices in the factory.

2.3 An in-depth look at core subjects

2.3.1 Breaking down CSR

CSR can be split into various core subjects that correspond with the definition of CSR: people, the environment and society. This is commonly referred to as People (social-ethical), Planet (environment) and Profit (socio-economic).

ISO 26000 is a useful reference point, and offers guidance on fleshing out a concrete CSR plan of action. This guideline takes as its starting point the organization's recognition of its social responsibility, and its identification of and engagement with its stakeholders. The CSR process should be designed and structured according to the following principles: accountability; transparency; ethical behaviour; respect for stakeholder interests; respect for the rule of law; respect for international norms of behaviour; and respect for human rights. ISO 26000 divides CSR into seven 'core subjects': organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues and community involvement and development. Organizational governance is the central theme that links up the six other core subjects. Each core subject, in turn, is divided into a number of tangible topics, 37 in total.

The GRI G3 Guidelines divides CSR into six categories: human rights, labour practices and decent work, the environment, product responsibility, economy and society. This classification largely corresponds with that of ISO 26000. GRI has

published a linkage document entitled GRI and ISO 26000: How to use the GRI Guidelines in conjunction with ISO 26000, which contains all topics and performance indicators.

Both guidelines are intended not only for big corporations, but also for SMEs. This brochure takes both guidance standards as its premise for the further development of CSR.

2.3.2 Priorities and dilemmas

It is important to note that, whilst the core subjects apply to all corporations and SMEs, the topics covered in each core subject do not. Together with stakeholders and other interested parties, decisions are made and priorities identified. ISO 26000 defines a number of criteria to facilitate this process. On the basis of relevance, significance and impact, a selection can be made that is consistent with the characteristics and possibilities of the organizations. A number of core subjects and topics are closely associated with financial processes. These include labour practices, the environment and fair operating practices. Community involvement may be confined to local activities and charitable work and causes. Nevertheless, it is important to address each core subject. A company may already be doing this on a subconscious level: certain core subjects and topics are addressed, but not in a transparent or structured way.

Making choices and setting priorities means dealing with moral and ethical dilemmas: focussing on one core subject or topic could be at the expense of another. Due to budgetary constraints, not all topics can be addressed simultaneously.

2.3.3 Seven core subjects

The core subjects are depicted below; organizational governance is the central reference point. It is a holistic and integrated approach of subjects, with full interdependence between them. There are 37 topics in all. Appendix 1 lists all the topics.

Figure 1 CSR core objects



Source: ISO 26000

Core subject 1: **Organizational governance**

The involvement of top management or the board of directors is essential to the successful implementation of CSR. Good governance is not restricted to CSR, because it is relevant to every company. With regard to SMEs, the owner or managing director acts as the board. In the GRI guidelines, this core subject is incorporated in the general section of the CSR report, under the description of the organizational profile.

Core subject 2: **Human rights**

Human rights are divided into two categories: The first category concerns political and civil rights such as equality, freedom of religion and the right to vote; the second one refers to economic, social and cultural rights such as the right to education, work and food.

Core subject 3: **Labour practices**

This core subject encompasses all policies and actions related to the work done within and by the organization and developed on its behalf, including agency staff, temporary staff and subcontracted work. The latter aspect also makes this core subject relevant to sole traders. Labour practices encompass HR management in the broad sense of the word, from entering employment to dismissal.

Core subject 4: **The environment**

No matter where the organization is located, its operations will always have an impact on the environment. Companies must at all times take responsibility for their actions, adopt a clear policy and minimize the adverse effect of their operational processes. ISO 26000 applies the principle of polluters must pay.

Core subject 5: **Fair operating practices**

Fair operating practices refer to the ethical conduct of organizations and their transactions with other organizations and companies, including business and contract partners, suppliers, customers and clients, government bodies and other supply chain organizations. It concerns the business integrity of the organization. In GRI, this issue falls under the category of Society and Product Responsibility.

Core subject 6: **Consumer issues**

Companies that provide products and services to consumers and customers have responsibilities towards them. This applies to private customers or consumers. Corporate clients also fall under the fifth core subject. In GRI, consumer issues fall under the category of Product Responsibility.

Core subject 7: **Community involvement and development**

This core subject relates to the third dimension of CSR: community involvement, the position that the company occupies within society. In GRI, this core subject falls under the category of Product Responsibility and Society. Issues to be considered regarding community involvement and development include education and culture, stimulating technology development and access through knowledge sharing, job creation and promoting health and well-being in general. Community involvement can take on many forms, from supporting a local football club to supporting development aid projects.

03 | Getting started with CSR!

Getting started with CSR need not be a daunting task for SMEs. The first and most important step is awareness. The realization that CSR should be an integral part of good business practices. This does not imply that the most elaborate CSR package should be adopted from the outset, or that all the core subjects discussed in the previous chapter should be incorporated. Awareness leads to the next step: formulating a vision. Why do we want to implement CSR, what do we want to achieve, which parties should we approach and how do we create transparency? On the basis of this vision, the company can select its core subjects, which are gradually improved. CSR is an evolving process made up of different steps. The accountant can play a role in each step. This chapter includes a practical route map.

3.1. Relevant parties

Interested parties or stakeholders are an important factor in the CSR process. They are involved in the decisions and activities of the organization. For SMEs, the following classification is relevant:

- **Financial-economic stakeholders.** Alongside the owners of the company (shareholders), these include providers of capital such as bankers or venture capital companies.
- **Employees including agency staff and temporary staff.** This could also take a more formal approach, such as employee representation, a works council or trade union.
- **Suppliers and customers (consumers).** This refers to the supply chain parties, including business associates, alliances and corporate partners.
- **Internal supervisors.** Depending on the size of the company or the industry in which it operates, this could take the form of a supervisory board or a supervisory committee.
- **Government bodies and regulatory authorities,** including supervisors. For example municipalities, provincial authorities, the tax authorities and ministries charged with granting permits or subsidies. The company could also be a member of a trade association or certification mark.
- **Social enterprises and special interest groups,** such as environmental movements.
- Interested parties who live and work **in the immediate vicinity.**

The stakeholders of SMEs and bigger companies are many and varied. A stakeholder can fulfil different roles at the same time: an employee could also be a co-owner or a consumer, or a member of an environmental organization. The demand for CSR information may differ per stakeholder and change over time.

It is impossible to take the interests of all stakeholders into account. Decisions must be made, and the interests of those parties who are most directly involved and represented must be emphasized. By engaging in dialogue, the CSR process can be more clearly defined and CSR assurances tailored to their needs and requirements. Dialogue can take on different forms: from open days and workshops to surveys and social media networks. ISO 26000 devotes a separate chapter to CSR: The same principle applies: start simply and gradually work out the details. For example: start with one or two interested parties and stakeholders. The accountant can advise on which stakeholders to choose, and how to forge dialogue.

3.2 The role of the accountant

The accountant can assume a variety of roles during the design of CSR process: the role of advisor, reporter of factual findings, and assurance provider:

- **Advisor in the design and improvement of the CSR process.** This can range from acting as a sounding board and consultative partner to performing the role of process consultant. In principle, the accountant is only subject to the Code of Ethics of the International Federation of Accountants (IFAC).
- **Reporter factual findings on the CSR process or CSR performances,** without issuing a judgment or providing assurance. The recipients of the report must form their own conclusions from the reporting of facts. The report is confined to the activities carried out by the accountant and his findings. In view of the specific agreements, the report is restricted to those parties that have agreed to the procedures to be performed. This is a more formal role, and could be relevant if the process involves external parties. In addition to the Code of Ethics, the International Standard on Related Services (ISRS) 4400, Engagements to Perform Agreed-Upon Procedures Regarding Financial Information is applicable.
- **Assurance provider** for the CSR process or CSR performances that are defined in a CSR or sustainability report. Because this report provides for a combination of financial and non-financial information, the accountant will draw up an assurance report. In addition to the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, a more specific standard may apply, such as Dutch Standard 3410N, *Assurance Engagements relating to Sustainability Reports*. This role is relevant if the company wishes to have the reliability of the information verified by an independent third party.

All three roles can be relevant to SMEs. This brochure emphasizes the advisory role of the accountant, the role most commonly performed for SMEs.

3.3 CSR route map

SMEs typically pass through five steps as they move toward the implementation of CSR. The steps are intrinsically linked, and should not be treated in isolation. The following two criteria define which step the company has taken, and when the next step can be taken:

- **Anchoring within the organization:** the extent to which CSR is embedded in the systems and processes of the organization, and dialogue is forged with stakeholders and other interested parties.
- **The maturity of the information:** the inclusion and adoption of quantifiable information, suitable criteria and the opportunity for testing the reliability.

The role of the accountant in each step of the CSR process

Step 1	Step 2	Step 3	Step 4	Step 4
Awareness and formulating a CSR vision	Baseline measurement and positioning	Organizational anchorage and implementation	Measurement and revision	Accountability and communication
<i>Emphasis on advice</i>	<i>Emphasis on advice</i>	<i>Emphasis on advice</i>	<i>Advice and reporting</i>	<i>Advice, reporting and auditing</i>
Code of ethics only	Code of ethics only	Code of ethics only	ISRS 4400	ISAE 3000 (3410N)

Step 1: Awareness and formulating a CSR vision

Initially, the company is not consciously engaged with CSR and has very little experience of CSR. The company is effectively starting from zero base. Certain core subjects and topics may be touched upon, such as energy savings or waste reduction, but this is done subconsciously or in an unstructured manner.

CSR can either be initiated by the company, or by external factors, for instance at the request of a client or a call for tenders that imposes sustainability requirements. It is important that a structured approach is adopted right from the outset. A long-term vision must be formulated, and ambitions, core subjects, available resources and stakeholders must be carefully considered.

Whether or not a bottom-up approach is adopted depends on three factors:

- support and involvement of the management.
- the willingness to invest in people and resources.
- sufficient support within the organization.

The role of the accountant

In this step, the accountant can perform the following advisory roles:

- fostering dialogue by placing CSR firmly on the agenda during client consultations, for example when discussing the company's annual report.
- promoting awareness within the organization, by drawing attention to ongoing developments and CSR initiatives within the industry.
- assisting in formulating a CSR vision and compiling an inventory of core subjects and stakeholders that are consistent with this vision.
- drawing up a SWOT analysis, mapping out the organization's Strengths and Weaknesses, Opportunities and Threats with regard to CSR.

During this inventory round, he may ask a number of specific questions such as:

- is management familiar with the concepts of CSR and sustainability ?
- which general developments does management envisage ?
- what position does the company occupy in the supply chain ?
- which CSR initiatives have already been implemented in the sector?
- what are the CSR demands and requirements of customers, suppliers and the government?
- to what extent are the needs of other stakeholders relevant ?
- what are the relevant core subjects and corresponding dilemmas?
- which topics and issues are currently in the spotlight, and how does this manifest itself ?
- what problems have arisen, what are the strengths and weaknesses ?
- what are the organizational ambitions, is there a need for external disclosures and accountability ?
- at what level is this pitched: core, process or community involvement?

Step 2: Baseline measurement and positioning



In Step 2, the CSR strategy, priorities and the performance standards are defined. An organizational blueprint is drawn up. This sets out where the company currently stands, its ambitions and what is required to accomplish those objectives. On the basis of the inventory round of Step 1, the company can carry out a self-assessment, scan or benchmark its performances with those of similar organizations. These tools are provided by many trade associations. This enables the company to determine its current CSR position, and devise a strategy on how to improve it.

Depending on the in-house knowledge and resources, it may be prudent to limit the number of CSR topics during the start-up phase. Piloting a few schemes can enhance support within the organization. It also helps if the CSR strategy is carried out by a person in authority, an enthusiastic cheerleader. Lastly, this step involves liaising with the main stakeholders to compile an inventory of wishes and demands.

The role of the accountant

In this step, the accountant can perform the following advisory roles:

- assisting in the choice of assessments and benchmarks.
- acting as a sounding board in formulating the appropriate criteria.
- assuming a coordinating role in order to safeguard the objectives of the baseline measurement.
- assisting in the evaluation and interpretation of the outcomes.
- providing support in translating the CSR vision into a fully-fledged strategy.
- assessing the corresponding blueprint against administrative-organizational criteria.
- assisting in the consultation of stakeholders and interested parties.

The accountant will approach the topic using his knowledge of the organization and his expertise in accounting, auditing, standardization and internal control procedures. In order to assist the SME, or issue advice on baseline measurements, the accountant needs a basic understanding of CSR. Although no specialist knowledge is required at this step, it is important that the accountant has industry-specific knowledge.

Step 3: Organizational anchorage and implementation



In Step 3, the CSR strategy is embedded into the organization's internal control procedures. This is where the accountant's expertise and experience comes into its own. This step involves setting up a planning and control system with measurements and reports. Performance indicators are identified. Once these steps have been taken, the company can start implementing CSR. There may be teething problems, and the process may always not perform at its best. The organization cannot always guarantee that all the information is entirely accurate or reliable. This is only achieved in Step 4.

The role of the accountant

In this step, the accountant can perform the following advisory roles:

- assisting in fleshing out performance indicators.
- assisting in developing reporting models.
- issuing advice on the design of registration and information systems.
- assessing the structure and operation of the planning and control cycle.

In principle, the basic principles applicable to financial accounting, controls and reporting also apply here. The main emphasis now, however, is on quantifying and registering non-financial information. The accountant will also determine whether he has sufficient organizational knowledge and CSR expertise, or specialist help is required.

Step 4: Measurement and revision



In Step 4, the company has satisfied the first criterion of the development of the CSR: anchoring CSR in the organization. The CSR process is now well underway, but the standards governing CSR information have yet to be defined. The emphasis in this step is on research and measurement, reporting and benchmark revision.

Performance measurements may lead to the process being tweaked and objectives reformulated. If the process is functioning well, it may be desirable to expand the number of core subjects or topics. Although the process is primarily internally focussed, it is important to engage the stakeholders in the evaluation of outcomes.

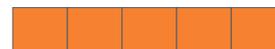
The role of the accountant

In this step, the accountant can perform the following advisory and reporting roles:

- assessing whether the CSR policy is actually being put into practice.
- reporting on the measurements and the outcomes of the process.
- issuing advice on revising the CSR strategy or tweaking the process.
- issuing advice on the manner in which stakeholders and interested parties are engaged in the evaluation.

Whether or not the accountant draws up a formal report of facts, in accordance with ISRS 4400, depends on the wishes of the company and its stakeholders.

Step 5: Accountability and communication



Internal disclosure and communication takes place in each step; in Step 5, however, the emphasis is on external CSR disclosure or accountability. The CSR process is fully embedded in the organizational culture. It is an integral part of business operations, with clearly defined measurement and accountability parameters. The process is periodically reviewed internally, and tweaked where necessary. The company has also satisfied the second criterion of the CSR process: the availability of mature and quantifiable information.

Because the reliability of CSR information is monitored and safeguarded by the planning and control system, CSR performances can be made transparent to the outside world. This can take various guises. Depending in part on the wishes of stakeholders and other interested parties, the company may wish to underpin the credibility of the information via a certification mark or other form of verification. An audited CSR report may be part of this procedure.

The role of the accountant

In Step 5, the accountant can perform all three roles mentioned before (advisor, reporter of factual findings and assurance provider);

- issuing advice on communication forms or engaging a trade association or specialist firm. Chapter 4 will explore this issue in more detail.
- acting as a sounding board in the evaluation of external performance comparisons.
- issuing advice on disclosure and reporting formats.
- issuing formal reports of factual findings regarding accounting disclosure.
- providing assurance on a CSR or sustainability report. How this role is fulfilled in practice falls outside the scope of this publication.

The five CSR steps need not necessarily be segregated. Advice can also be issued in Step 5, provided that the emphasis is on audit and assurance services, and that the audit reflects the advice issued by the accountant. CSR performance reporting may once again lead to a revision.

The CSR route map is a generic model. The manner in which each step is filled in, and the role that the accountant fulfils in each step, depends on the specific situation: the type of organization, the industry and the nature and scope of the organization's activities. A small retailer will flesh out each step differently than a large building company. CSR requires a tailored approach, as does the role of the accountant. The route map shows that the accountant can play a pivotal role right from the outset, without requiring specialist knowledge.

04 | Making CSR transparent

There are various ways in which an organization can make its CSR performances transparent. The most common approach is to publish a CSR or sustainability report, although other communication strategies are also possible. These reports tend not to apply to SMEs, because SMEs are under no statutory obligation to publish their annual accounts, let alone an audited CSR report. This chapter focuses on the main communication forms. A separate section is devoted to the content of a sustainability report and examples of concrete CSR indicators.

4.1 Transparent CSR reporting

When reporting on a company's CSR performances, four questions are relevant:

- **What is the purpose of the report?** Is it to generate publicity in general, or to render accountability to a specific group of stakeholders or interested party? Making CSR performances transparent can lead to adverse publicity if the results are disappointing.
- **Which form is best suited to the SME?** If a company decides to go ahead and publish its annual report, it may be prudent to publish its CSR performances at the same time. This can either be done separately, or along with the annual report.
- **What legislation, if any, applies?** The company can either decide to adhere voluntarily to the general reporting guidelines, or choose its own approach. For example, if the G3 guidance standards are used, the organization can choose three levels, with C being the entry level, and A the highest level.
- **Is an independent third-party review desirable?** When drawing up a CSR report, the company may engage an accountant to issue an assurance report. In the G3 guidelines, a '+' is added to the appropriate level (A, B or C).

MVO Nederland has devised a web tool especially for this purpose, which contains all the appropriate tools to make CSR performances transparent: MVO Proof. There are five categories in this tool:

1. **Publicity in general.** There are various ways in which an organization can make its CSR performances transparent. For example via its website, company brochures, newsletters or magazines, advertisements and posts on (social) media such as Facebook, LinkedIn or Twitter. This encompasses the broad spectrum of communication and marketing.
2. **Certification marks and logos.** A certification mark or certificate is a label that is awarded to a company or a specific product that conforms to a set of standards. It is awarded by an independent third party and protects consumers against

misleading practices. An example is the certification mark of MVO Nederland. The Max Havelaar Fairtrade Certification Mark is theme-specific quality mark, and FSC is an example of a product-specific quality label. A logo or graphic mark, conversely, is not subject to external audits. For example, the Dutch consumer logo Ik-kies-bewust, which roughly translates as 'I choose products wisely', does not require validation. A logo like it usually represents only a general commitment.

3. **Performance comparisons.** This process involves comparing the CSR scores of the company with other, similar businesses. This could be done by way of benchmarks, scans and CSR awards. Benchmarking is a systematic comparison of organizational processes and performance. A good example is the Transparency Benchmark of the Ministry of Economic Affairs, Agriculture and Innovation. The Ministry and NBA have launched a prestigious prize that is awarded to the best companies: De Kristal, or The Crystal. A scan involves comparing a company's performance to that of other, similar businesses.
4. **Self-declaration.** This enables a company to develop its own CSR profile. An example is the manifesto signed by all the partners of MVO Nederland. Pursuant to ISO 26000, companies can publish a CSR self-declaration, in which they set out how the guidance standard is put into practice. NEN has devised the Guidance On Self Declaration, Handleiding zelfverklaring ISO 26000 (Dutch NPR 9026) and has also launched a platform where organizations can publish these self-declarations.
5. **Sustainability reports.** CSR or sustainability reports detail a company's CSR performances over the preceding year. If the recipient requests an independent third-party review, an accountant may be invited to audit the report.

In his capacity as in-house advisor, the SME accountant can act as a sounding board or sparring partner and play a key role in each category. For instance, he can coach management by sharing information and his reporting and auditing knowledge. Or he can issue advice on performance comparisons or reporting forms. And, in Step 5, he can also provide a CSR report assurance statement.

4.2 Sustainability reports

As yet, no uniform reporting standards have been put in place for CSR or sustainability reports. The GRI and DASB do provide guidance on the contents and performance indicators to be used, but do not impose a complete set of reporting standards for companies.

Companies that publish annual reports have a choice of three models:

- Two separate reports in two separate publications. The company draws up its annual report and a CSR report. Both reports are published separately.
- Two separate reports in one joint publication. The publication includes the annual report, management report and CSR report.
- One joint report in one joint publication. The CSR report is combined with the management report to form a contiguous whole.

The company is free to decide which model to choose. The accountant can issue advice on the reporting formats. The building blocks of a generic CSR report are outlined below. The company can work out the details according to its requirements:

1. **Directors' foreword and acknowledgment.** Here, the board of directors explains why CSR and sustainability are relevant to the company, and sets out its vision, ambition and strategy for the coming years. Details are provided regarding the board's priorities and approach to moral and ethical dilemmas. The most important events, successes and failures of the past year are highlighted, and compared with those of the previous year.
2. **About this report.** This contains technical information regarding the reporting period, demarcation and scope, guiding principles and formation of the report.
3. **Organizational profile.** This contains information about the company's legal form and shareholding structures, organizational structure, joint ventures, sales markets and a summary of the main products and services.

4. **Organizational governance and participation.** This contains information about the corporate structure, management and employees' rights of participation in decision-making process.
5. **Our employees.** This contains information about employment opportunities, health and safety, training and development, diversity and social policy. The core subject of labour practices is central. This section relates to human resource management in the broad sense of the word.
6. **Our customers.** Alternative titles: clients, buyers or consumers. This also covers supply chain management. The central theme of this section centres on the core subjects of fair operating practices and consumer issues (product responsibility) It contains information about the company's position within the supply chain, its customers, and customer service provision. Important topics include quality (quality management), integrity (codes of conduct) and innovation (sustainability projects undertaken by the company).
7. **The environment.** This contains information about environmental management. It centres on the core subject of the environment. Topics can range from preventing environmental pollution to environmental protection measures taken by the company.
8. **Our community.** This contains information about the impact of the company's operations on society in general. This category could also include community involvement, for example charitable donations or sponsorships. Information is also provided on the CSR involvement of the company's main stakeholders. Community involvement and development (economy and society) are central.

4.3 CSR indicators

There are two ways to make a company's CSR performances transparent in a sustainability report: in a descriptive format, or using performance data. This is more commonly referred to as Key Performance Indicators (KPIs).

4.3.1 Performance indicators

Performance indicators or KPIs are a concise, standardized way to describe the performances of a company. They can relate to the deployment of staff and resources, operations, outcomes or process efficiency. KPIs become significant when they are compared with an industry-wide standard, or when time frames or comparative values with similar organizations are applied. Providing information on the number of accidents in a factory is, in itself, meaningless; it only gains relevance and significance when compared over time, with similar companies and the standards imposed by the Health and Safety Inspection.

A handful of performance indicators alone are not an accurate representation of reality; they must be clearly substantiated. A rise in the number of complaints may indicate that the company is improving its complaints registration and handling procedures, and is taking customer service seriously. In that case, it is important to know how complaints are handled, and which improvements have been carried through.

4.3.2. CSR indicators

CSR indicators form a separate group of indicators. Many trade associations have devised and put in place industry-specific indicators. This brochure contains a number of generic indicators. Examples can usually also be found in the administration records. These examples are based on the guidance standards ISO 26000 and GRI. The company is free to decide which indicators to prioritize, and to supplement these with company-specific indicators. The accountant can issue advice on which indicators to choose, and refer his client to the appropriate trade associations:

Example: Labour practices and human rights

- Personnel, according to type of work, employment contract and region.
- Percentage of employees that are covered by a Collectieve Arbeidsovereenkomst or CAO (Collective Bargaining Agreement).
- Staff turnover: recruitment and departures.
- Absenteeism due to illness, accidents at work, occupational diseases and occupational disability.
- Facts and figures relating to intimidation, discrimination and undesirable behaviour.
- Training costs and time (in hours), in total and average per employee category.
- Diversity facts and figures according to gender, age and ethnic minority.
- Employee satisfaction, on a scale of 0 to 10.

Example: The environment

- Energy and water consumption in volume.
- Achieved savings and new initiatives.
- Percentage of renewable energy in total consumption.
- Amount of materials used in weight or volume.
- Achieved savings and new initiatives.
- Amount of recycled materials in overall consumption.
- CO2 emissions (based on carbon conversion factors).
- Achieved savings and new initiatives.
- Waste according to weight, type of disposal methods.
- Amount of recyclable waste and recollected packaging.
- Achieved savings and new initiatives.
- Number of kilometres driven to transport equipment, materials, products and staff.

Example: Fair operating practices and consumer issues

- Number of complaints, disputes and customer claims.
- Number of incidents of fraud, corruption and bribery.
- Number of incidents of violation of competition law and price-fixing.
- Number of incidents relating to consumer health and safety.
- Number of incidents relating to rules and codes governing product information.
- Number of incidents relating to marketing and communication.
- Number of incidents relating to privacy and data protection.
- Customer satisfaction, on a scale of 0 to 10.

Example: Community and society

- Recipient of CSR awards.
- Total amount donated to charitable causes.
- Total amount donated to local initiatives.
- Employee participation in charity events.

Appendix 1

Summary of core subjects and topics

This appendix summarizes the topics for each core subject as defined by ISO 26000. There are 37 topics in total, divided over 7 core subjects.

Core subject 1: **Organizational governance**

1. decision-making processes and structures.

Core subject 2: **Human rights**

1. due diligence.
2. human rights risk situations.
3. avoidance of complicity.
4. resolving grievances.
5. discrimination and vulnerable groups.
6. civil and political rights.
7. economic, social and cultural rights.
8. fundamental principles and rights at work.

Core subject 3: **Labour practices**

1. employment and employment relationships. This also includes diversity and due consideration of an employee's cultural background.
2. conditions of work and social protection. This concerns terms and conditions of employment, working hours, flexi-time and working from home, as well as facilities for disabled members of staff.
3. social dialogue. This includes setting up works councils, participation councils and liaising with trade unions.
4. health and safety at work.
5. human development and training in the workplace.

Core subject 4: The environment

1. prevention of pollution. This concerns emissions to air, discharges to water, waste, release of toxic and hazardous chemicals and waste management.
2. sustainable resource use. This includes the use, where possible, of renewable source of energy and efficient energy, water and materials consumption. Examples of renewable energy include wind farms, solar panels, geothermal energy and biomass.
3. Climate change mitigation and adaptation. This relates mainly to reducing greenhouse gas emissions, in particular CO₂.
4. Protection of environment, biodiversity and restoration of natural habitats. Ecosystems and biodiversity are relatively uncommon CSR terms, and will not apply to every SME. They could however be significant for building companies and the like.

Core subject 5: Fair operating practices

1. anti-corruption. This can take many forms such as bribery, conflicts of interest, fraud, money laundering, perverting the course of justice and trading in influence.
2. responsible political involvement. Prohibiting use of undue influence and avoiding behaviour such as manipulation, intimidation and coercion that undermine the public political process.
3. fair competition. Unfair competitive practices include price-fixing and formation of cartels, tender collusion and predatory pricing to monopolize a market.
4. promoting social responsibility in the supply chain. This relates to chain management.
5. respect for property rights. Companies must take the tangible and intellectual property rights of third parties into consideration and curb any malpractice in this regard.

Core subject 6: Consumer issues

1. fair marketing, factual and unbiased information and fair contractual practices. Product information should be easy to understand and not mislead customers. Prices, terms and conditions and warranty terms must be clear.
2. protecting consumers' health and safety. Products and services should be safe, regardless of whether or not they are subject to statutory requirements.
3. sustainable consumption. Companies must design their products and packaging so that they can be easily repaired, recycled or reused.
4. consumer service, support and complaint and dispute resolution This include warranties, technical support and allowance for returns, repairs and maintenance.
5. consumer data protection and privacy. The registration of personal data must be restricted to information that is essential to deliver products and services, or that have been gathered with the consumer's consent.
6. access to essential services. Companies that deliver essential services such as health care, gas and electricity or communication.
7. education and awareness. Examples include the clear labelling of products and services, and issuing information on risks and consumer rights.

Core subject 7: Community involvement and development

1. community involvement in general.
2. education and culture in the broad sense of the words.
3. employment creation and skills development.
4. technology development and access.
5. wealth and income creation.
6. health.
7. social investment.

Appendix 2

Summary of the CSR route map

This appendix summarizes the roles that the accountant can fulfil in each step of the CRS process. For specific details, please refer to Chapter 3.3.

Step 1: Awareness and formulating a CSR vision

- fostering dialogue by placing CSR firmly on the agenda during client consultations, for example when discussing the company's annual report.
- promoting awareness within the organization, by drawing attention to ongoing developments and CSR initiatives within the industry.
- assisting in formulating a CSR vision and compiling an inventory of core subjects and stakeholders that are consistent with this vision.
- drawing up a SWOT analysis, mapping out the organization's Strengths and Weaknesses, Opportunities and Threats with regard to CSR.

Step 2: Baseline measurement and positioning

- assisting in the choice of assessments and benchmarks.
- acting as a sounding board in formulating the appropriate criteria.
- assuming a coordinating role in order to safeguard the objectives of the baseline measurement.
- assisting in the evaluation and interpretation of the outcomes.
- providing support in translating the CSR vision into a fully-fledged strategy.
- assessing the corresponding blueprint against administrative-organizational criteria.
- assisting in the consultation with stakeholders and other interested parties.

Step 3: Organizational anchorage and implementation

- assisting in fleshing out performance indicators.
- assisting in the design of reporting models.
- issuing advice regarding the design of registration and data systems.
- assessing the structure and operation of the planning and control cycle.

Step 4: Measurement and revision

- assessing whether the CSR policy is actually being put into practice.
- reporting on process measurements and outcomes of the process.
- issuing advice on revising the CSR strategy or tweaking the process.
- issuing advice on the manner in which stakeholders and interested parties are engaged in the evaluation.

Step 5: Accountability and communication

- issuing advice on which form(s) of communication to use.
- acting as a sounding board in the evaluation of external performance comparisons.
- issuing advice on disclosure and reporting formats.
- issuing a report of factual findings regarding accounting disclosure.
- providing assurance on a CSR or sustainability report.

Colofon

The brochure *Transparent CSR reporting* is the culmination of the NBA project *MVO in het MKB (CSR for SMEs)*. This was initiated during a session entitled *MVO: de accountant en duurzaamheid in het MKB (CSR: the accountant and sustainability in SMEs)*, held on Accountantsday 2010. It was the key theme during the 2011 NBA conference *Zichtbaar verantwoorden-MVO in het MKB (Transparent CSR reporting in SMEs)*. The multidisciplinary project team comprised accountants, advisors and other CSR experts, including MVO Nederland and NEN. The publication was presented to a broad panel of conference participants who acted as sounding board. It replaces the 2008 NOvAA brochure *Duurzaam Ondernemen (Sustainable Enterprise)*.

Project group

Michèl Admiraal (NBA, project manager/author)
Frank de la Bey (Borger & Burghouts)
Peter Paul Bonants (Dubois & Co)

Ingeborg Boon (NEN)
José van der Klauw (MVO Nederland)
Jan Rijken (Meeuwsen Ten Hoopen)

Bibliography

- *EIM and MVO Nederland*. MVO-ambities in het MKB (CSR ambitions in SMEs). Zoetermeer, June 2011.
- *GRI*. High 5! Handboek voor kleine en middelgrote bedrijven. Communiceer over het succes van uw bedrijf via duurzaamheidsverslaggeving (Handbook for SMEs; Communicate your company's success with a sustainability report). Amsterdam, 2004.
- *GRI*. GRI and ISO 26000: How to use the GRI Guidelines in conjunction with ISO 26000. Amsterdam, 2010.
- *NEN*. NEN-ISO 26000 Richtlijn voor de maatschappelijke verantwoordelijkheid van organisaties (Guidance on social responsibility). Delft, November 2010.
- *NIVRA (NBA)*. Meer dan Euro's alleen. Nieuwe kaders voor de verantwoording en assurance van niet-financiële informatie (Counting more than only Euros; a discussion paper about new ways for the accountability and assurance of non-financial information) Amsterdam, January 2010.
- *Raad voor de Jaarverslaggeving (Dutch Accounting Standards Board)*. Richtlijn 920 - Handreiking voor Maatschappelijke verslaggeving (Guide to Sustainability Reporting). Deventer, 2009.

More information

CSR is an evolving process that is never finished. This publication therefore offers a snapshot in time. For the latest information, please consult the CSR in SMEs web page on www.nba.nl, under Vaktechniek (information in Dutch only). If you have any questions about the information contained in this NBA brochure, please contact Michèl Admiraal, T +31 (0)20 301 03 19 or m.admiraal@nba.nl.

Nederlandse
Beroepsorganisatie
van Accountants



NBA

Antonio Vivaldistraat 2 - 8
1083 HP Amsterdam
P.O. Box 7984
1008 AD Amsterdam
The Netherlands

T +31 (0)20 301 03 01
F +31 (0)20 301 03 02
E nba@nba.nl
I www.nba.nl