Analysis of CSR Measurement Criteria of Social Ratings System

In this paper the main limitations and advantages of CSR measurement methods and criteria used in the social ratings system in Europe are identified. The research showed that the designs of the systems vary considerably, according to their scope, purpose and the concepts of CSR employed.

Keywords: corporate social responsibility (CSR), social rating systems, triple bottom line.

Introduction

Over the last few decades there has been a growing awareness of the role of corporations in society, calling corporations to act in a social and environmental way. Business orientation to socially responsible business is determined by common tendency when both individual persons and participants of collective activity realize their responsibility for all those people who are influenced by results of their activity (Bernatonyte, Simanaviciene, 2008). Most of the corporations were criticized for creating social problems. This urged companies to become accountable to a wider audience: investors, shareholders, social public, media, etc. (Reverte, 2009). This development of environmental, social and governance (ESG) performance valuation is based on growing awareness amongst investors. Sustainability ratings and rankings assess and compare the sustainability performance of companies, based on environmental, social and governance aspects (Dagiliene, 2010). The measurement of
company’s ESG performance plays an increasingly important role in the valuation of companies on the financial markets.

The TBL is an accounting framework that incorporates three dimensions of performance: social, environmental and financial (Slaper, Hall, 2011). The rating institutions analyze data for the company-specific Triple Bottom Line (TBL) criteria. Their objective is to determine an absolute sustainability score for the analyzed company, as well as a relative score, e.g., in comparison with the respective industry or country. For this purpose, rating institutions developed distinct evaluation systems, based on sustainable development paradigm or the concept of Corporate Social Responsibility (CSR) (Schafer et al., 2006).

Even though some common elements can be observed in the sustainability ratings methodologies, they are usually characterized by a high degree of heterogeneity and diversity. This is mainly due to the fact that the different evaluation concepts arise from individually diverging motives of their providers and possibly very diverse perceptions of sustainability or ethics (see Sjostrom, 2004; Schafer, 2005). The heterogeneity of methods – which is also frequently reflected in the results – mirrors the fact that no generally accepted set of ESG metrics and evaluation methods have so far become established. In fact, some ranking providers use their individual approaches as unique selling propositions in the market. However, the fact that not all rankings in the market are based on the same degree of objectivity and rigorous methodology means that there is also a risk that misleading information gets published.

Up to date most studies related to CSR rating institutions have examined the quality of ratings agencies (Delmas and Blass, 2010; Chatterji and Levine, 2006; Chatterji et al., 2007; Koehn and Ueng, 2005). Others described and distinguished different approaches for measuring CSR (Dillenburg et al., 2003; Miller et al., 2007; Wisebrod, 2007). Others attempted to clarify the CSR rating agencies impact on the society (Adam and Shavit, 2008) and on the behavior of individual corporations (Scalet and Kelly, 2010).

This research aims to identify what CSR measurement criteria are formed and what methods for CSR ratings are being used. To identify the main limitations, advantages and disadvantages of CSR measurement methods and criteria used in the social ratings system.

Design/methodology/approach – systematic and comparative analyses of different CSR measurement methods and CSR activities indicators are performed, dividing those criteria into groups. Content analyses of CSR ratings and other social systems performing CSR evaluations on business level are used.

Originality/value – there is a lack of comparative analyses of CSR measurement criteria and social rating systems which enables to classify CSR measurement methods, criteria and approaches used for CSR performance assessment and to identify the main CSR approaches.

Research Data and Methods

Our analysis of social rating institutions covered only those systems, that accounts
for both the social and environmental dimension of corporate sustainability/CSR behavior. The focus was on the evaluation of companies, and not of public institutions or governments. Geographically the study covered rating systems in Europe. Based on these assumptions comprehensive subset of 36 institutions could be processed from the entire pool of rating institutions in Europe. The empirical study was conducted in the period from January to March 2014. The analysis of CSR rating institutions in Europe is based on the information provided on the institutions web sites.

The paper starts with the time line of CSR ratings, emphasizing its development on institutional and methodological level. Furthermore studying social ratings institutions in Europe systematic and comparative analyses of different CSR measurement methods were performed, indicating their approaches, main paradigms and CSR activities indicators, distinguishing those criteria into groups. Content analyses of CSR ratings institutions in Europe were used, revealing the main limitations advantages and disadvantages of CSR assessment by social rating institutions. Furthermore the CSR rating institutions in Europe were distinguished into different groups on institutional level, the CSR rating market analysed according to the method for information gathering and CSR evaluation methods.

**Time Line of CSR Ratings**

Since the rise in the 1990s of ethical, social and environmental information demand caused by the increased power of an active civil society: consumers, employees, investors, etc. and private, institutional stakeholders companies are required to provide constant and specific valuation of environmental, social and ethical performance (Schafer, 2005; Schafer et al., 2006). Such performance valuation requires specific measurement concepts and methods. Valuation techniques that emphasize environmental and social criteria were already an issue in the 1970s. At that time the social indicator systems were developed as an example of macroeconomic measurement concepts. In this decade the new social-economic performance measurement was based on the need of institutional investors. Church-based, charity organizations and pension funds were the first ones who provided the information allowing them to exercise their voting rights in a socially responsible manner (Fig. 1).

![Fig. 1. Time line of CSR ratings system](image-url)
In 1980s there was a progress in national environmental policies and the question of measuring added value was increasingly addressed not only on the macro but also on the micro level of corporations. The discussion of environment friendly market created the environmental reporting systems. Even social reporting system is older and can be traced back to 1970s, the environment reporting system is more predominant now and especially by large corporations. At that time consumer-oriented systems among consumer and human rights organizations emerged to assess companies according to ethical, social and environmental criteria (Schafer, 2005; Schafer et al., 2006).

Since the 1990s corporations are valued not only by their financial gains achieved for shareholders but also on the contribution they make to society (Schafer, 2005; Schafer et al., 2006). This change on the corporation’s actions in socially responsible way is based on increased demand by individual stakeholders and non-governmental organizations (NGOs). This resulted in more social disclosures from corporations in a new type of information based on the Triple Bottom Line (TBL) principles (Deegan and Gordon, 1996; Gray et al., 1995; Hooghiemstra, 2000; Kolk, 2004; Reverte, 2009).

In the 1990s, there was a surge in growth among capital market-oriented rating institutions worldwide, which were increasingly entering the market as independent financial intermediaries. This trend was accompanied by the involvement of banks (such as the Swiss based Bank Sarasin and Union Bank of Switzerland) and institutional investors that were developing evaluation models for their own mutual fund products or acquiring previously independent agencies (Schafer, 2005; Schafer et al., 2006).

Within European context the increase of debate on CSR topic revealed after the European Commission’s publication of Green Paper (European Commission, 2001). Consequently this led to models and frameworks developed by various NGOs to report on CSR: ISO 1401 (Internationally Standards Organization), World Resources Institute (WRI) and the Global Reporting Initiative (GRI). The highest level of ecological/environmental dimension standardization was reached by the EMAS certification system for banks and the Life Cycle Analysis, social management and auditing systems such as Social Accountability 8000 or Great Place to Work, still the measurement of CSR is characterized by a high degree of heterogeneity. C. P. Koerber (2010) states the main trend in CSR evaluation now is standardization which led to a number of 300 CSR standards: UN Global Compact, ILO standards, OECD Guidelines for Multinational Enterprises (OECD, 2009), ISO 1401, GRI (Global Reporting Initiative, 2006) Global Sullivan Principles, SA 8000, AA1000. In particular, Social Accountability 8000, which relates to working conditions, has increased in number of certifications from 881 in 2005 to 1776 in 2008, representing 67 countries and almost 1 million workers (Costa, Menichini, 2013).

Paradigms of Sustainability Ratings

The social and ecological engagement of companies is discussed within different paradigms, depending on the definition of ethics in the economic context (Schafer et al., 2006). These paradigms are: business
ethics; corporate citizenship; corporate governance; corporate social responsibility (CSR); sustainable development and eco-efficiency. Even though these concepts are closely interrelated there are considerable differences among them. In the business world, ethics is the study of morally appropriate behaviors and decisions, examining what “should be done”, where corporate social responsibility (CSR) is the process by which businesses negotiate their role in society. Although the two are linked in most firms, CSR activities do not guarantee ethical behavior. The concept of corporate citizenship is often used as a synonym for corporate social responsibility. But some authors distinguish them noting that the central aspect of the corporate citizenship phenomenon can be described as social investments that maximize profits at the same time. Corporate governance (CG) essentially involves balancing the interests of the many stakeholders in a company – these include its shareholders, management, customers, suppliers, financiers, government and the community. CSR can be viewed as an extension of companies’ efforts to foster effective CG, ensuring companies’ sustainability via sound business practices that promote accountability and transparency not only to shareholders, but also to the greater society (Harjoto, Jo, 2011; Skudiene, Auruskeviciene, 2012). The widely used term of sustainable development can be treated in several different ways: as a three pillars approach (emphasizing the social, ecological and economic dimensions of sustainable development), or a more dualistic typology (emphasizing the relationship between humanity and nature), or others (see discussion in Gibson, 2000). The key point of the eco-efficiency concept is the link between ecology and economic concept of efficiency. The main objective of eco-efficiency is therefore raising the resource productivity, which is the ratio of the resources used to the value added (Hinterberger, 2000).

CSR Ratings Methodologies

While analyzing different evaluation models used in Europe social rating system, some specific generalities and differences stand out. Despite the heterogeneity of rating institutions and models used, some recurring approaches can be specified. It is quite hard to draw the line between these approaches and to identify their individuality as usually in practice several approaches and/or models are combined.
and mixed. The CSR rating methodologies are being analyzed relying on previous literature (Adam and Shavit, 2008; Scalet and Kelly, 2010, Schafer, 2005, Schafer et al., 2006). CSR ratings are based either on normatively oriented approaches or descriptively oriented – economically orientated approaches (Table 1).

- **Normatively oriented approaches** are based on CSR evaluation by ethical motivations. While observing European social rating institutions only one third of them are based on this approach. Company’s compliance with these criteria may have indirect economic implications, but this does not influence the selection or the weighting of the criteria. These approaches are most common among consumer-oriented models. Normatively orientated models give less consideration to real economic preconditions, instead adhering to their ethical principles, largely unified in their content and derived through absolutely deductive means.

- **Economically oriented approaches** mainly focus on ethical, environmental and social elements that are expected to have an impact on the evaluated company. This is the ‘CSR business case’ and most commonly used in Europe social rating system (69%). Economically oriented approaches are more prevalent on the capital markets and among company-oriented models. Models based on these approaches take more into consideration real economic preconditions and care less of their ethical principles.

As economically orientated rating models are more common in European rating system the models based on this approach will be discussed in more detail in Table 2. Four important groups of economically oriented rating models were unveiled by the study. These four model groups are sometimes used for CSR ratings simultaneously or in combination. The clear orientation towards the demands of capital market participants is evident from their stated aims and purposes.

**Table 2**

| Efficiency models | Risk assessment type models | Business type models | Eco-innovator models |
|------------------|-----------------------------|----------------------|----------------------|
| Based on share-holder value type | Focus on how company deals with social and environmental risks | Focus on management best practices in terms of CSR issues | Focus on excessive financial returns stemming out from the environmental and economic opportunities that arise from innovative products |
| Focuses on corporate management strategies | Based on the notion that a reduction of environmental and social risks will result in increased financial success for the company | Based on quality management model and accountability standard AA1000 | Differentiated stakeholder groups |
| Orientation toward sustainability | Sustainable development is seen as preventing non-sustainability | Evaluation of the process and stakeholders dialogue engagement | |
| Identifying / implementing economic, environmental and social micro / macro trends | All stakeholder dimensions | | |
| | Value chain/stages of the life cycle (usually of products) | | |

Source: H. Schafer et al. (2006), H. Schafer (2005).
The groups are as follows:

- **Efficiency models** sometimes called Shareholder value type. Models are based on evaluation of intangible value and/or eco-efficiency. Rating systems based on these models focuses on corporate management strategies. Their orientation is toward sustainability. The shareholder value increases by identifying and implementing economic, environmental and social micro and/or macro trends, as it provides to management competitive advantages. In this way, stakeholders can benefit from rising enterprise values, responsible production technologies and the ‘good’ products produced. These types of models are dominating in social rating institutions in Europe (53 %) (Fig. 2).

- **Risk assessment type:** the focus here is on analyzing how company deals with the environmental and social risks it faces. This approach is based on the notion that a reduction of environmental and social risks (in the sense of reducing potential loss or damage) will result in increased financial success for the company. In this sense, the highest company’s risk is non-sustainability and sustainable development is seen as preventing non-sustainability. These models are sector-specific and estimate risk only with the potential to materialize. These approaches include all stakeholder dimensions and evaluate enterprises through their value chain and all stages of the life cycle (usually of products). This means that individual evaluation criteria, such as compliance with business ethics or environmental standards, are weighted in accordance with the possible economic loss or damage that the company could suffer if it does not take these risks into account. This approach is not intended to cover a complete set of all possible criteria, but rather to concentrate those criteria that could actually cause the company to incur costs.

- **Business types models** are quite different from previously explained as they are more intensively based on management best practices in terms of CSR issues. These models are similar to quality management models or accountability standard AA1000, developed in the UK. The key elements of these models are strategy, planning, operational implementation, evaluation and reporting as well as creation of stakeholder dialogue. Social and environmental issues are understood as dynamic capabilities and parts of core competences. These approaches take almost 30 % of social ratings market in Europe (Fig. 2).

- **Eco-innovator models:** these approaches are focused on ‘innovator’ and ‘pioneer’ companies in CSR, which earn excess financial returns stemming out from the environmental and economic opportunities that arise from innovative products or production processes. Based on this notion not all relevant stakeholders are examined. Additionally, in some cases, the innovator analysis is limited exclusively to environmental aspects and does not take social issues into consideration at all. Focus is put on small and medium sized companies and on innovative/pioneering firms. In Europe only 11 % of all social ratings institutions use this model, although in other continents it is quite rare.
Many indicators of sustainability performance vary across the valuation methods. Rating institutions usually assess companies’ entire value chain. Many characteristics are shared across the analysis methods used for the CSR ratings covered in this entire life cycle of products and services, from development to physical destruction (Scalet, Kelly, 2010). Although there is a difference of information screening provided by the rating institutions (Delmas, Blass, 2010). The dichotomy of CSR rating methodologies is distinguished into two main categories: sustainability leaders and pioneer/innovator group (Fig. 3).

**Sustainability leaders** are mature companies with high market capitalization, a broad range of products and global focus. The fundamental idea here is to avoid excluding shares of certain companies or industries a priori from investment. The objective of the best in class approach is to evaluate the companies within an industry according to ecological and social criteria and to rank them versus the ‘sustainability class winner’ (CS/CSR leader). A relatively new phenomenon is the best of class approach, ranking industries (not companies) according to the level of their sustainability/CSR. Hence such best-in models do not a priori restrict the companies or industries to be analyzed and negative as well as positive screens can be integrated into this approach. In contrast to the best in/best of class methodology, all the other approaches introduced here restrict the shares or industries to be considered a
priori. The best in/best of class approach, however, allows for additional positive and negative criteria in the selection of sustainable companies. The following figure outlines the dichotomy between sustainability/CSR leader and pioneer that often exists in practice with sustainability ratings.

**The pioneer/innovator group** is made up of young, growth-driven companies that have implemented outstanding environmental and/or social innovations. Many characteristics are shared across the analysis methods used for the CSR ratings covered in this study. For example, the rating models usually cover the companies’ entire value chain, examining the entire life cycle of products and services, from development to physical destruction. The counterpart of negative screening is positive screening. This is predominantly the selective promotion of companies or industries, normally with respect to their ecological and (to a far lesser degree) socially innovative power. The purpose is to consciously support innovative forms of the value-added process and/or the company’s output. A company, in fulfilling these requirements, is often characterized as a ‘sustainability/CSR pioneer’.

**CSR Assessment Procedures of Social Ratings**

Even CSR rating methodologies are heterogeneous and differ among social rating institutions, some common procedures for CSR evolution can be identified. D. Turner (2009), I. Maignan and O. C. Ferrell (2000), distinguish these procedures into five steps that are explained in Fig. 4.

**Selection of indicators.** Each rating institution values different stakeholder groups. For example Advanced Sustainable Performance Indices (ASPI) index methodology concerns on six different groups: environment, government (governance), community, suppliers, customers and employees. KLD index based on the 3 categories: community, corporate governance and employees. Imug index is based on four equally weighted categories: environment, social, market and society. Oekom Research AG values the criteria of the three dimensions (social, culture and environment) of the Corporate Responsibility. Ratings are subdivided into six areas of assessment. In each area of assessment different information is evaluated (e.g., dimension: social cultural rating; area of assessment: employee relations; information evaluated: equal opportunities). As pointed by G. Giannarakis et al. (2010) most of the rating agencies do not specify suppliers, staff and employee involvement, or too little indication for customer evaluation (Giannarakis, Litinas, 2008). G. Giannarakis et al. (2010) argue that although the categories are broadly defined, but the procedures of distribution of the categories are quite complicated or even misleading.

**Indicator selection.** Although different methodology offers a diverse range of indicators to assess and to cover different aspects of CSR, it can be seen that there is no consensus on the appropriate indicator selection and their quantity. For example KLD database uses 65 different evaluation...
indicators, Lombard Odier rating Institution proceeds economical, environmental and social analysis within 40, 80 and 50 indicators respectively. Although different agencies use a different amount of indicator, but performance assessment literature recommends the use of only 3 to 6 indicators for each stakeholder group (Kippenberger, 1996; Kaplan, Norton, 1996). Some of the assessment methodology incorporates indicators that relate to the characteristics of the country or the market. However, D. Vogel (2005) indicates that the selection of indicators has to be done carefully, as not all are valuable indicators for each country.

**Sector selection.** Social rating institutions add or remove differences in sectoral assessment of CSR activities. For example KLD database does not include companies that are active in the adult entertainment, alcohol production, uranium mining and processing, and gambling. While some social rating institutions assessment procedures include the entire dominant sector (Advanced Sustainable Performance Indices (ASPI), Ethibel Sustainability Index). So it is obvious that the different rating agencies include or revoke a different amount and different categories of eligible sectors. Although it can be seen that most of the excluded sectors are associated with the negative social impact of having a government branches.

**Company selection.** Most commonly social ratings covers large (in terms of sales revenue) or otherwise characterized by companies taking exceptionally high positions in ratings, companies that are listed in the stock market indexes. In this sense the social ratings is limited to certain companies, especially small or medium size.

**Indicators weight selection.** There are two approaches to the selection of dominant weights of indicators. At one point of view, the evaluation indicators are given equal weights. B. Dufrence and F. C. Savaria (2004) motivate this decision by the fact that the public perception of socially responsible corporate behavior is based on various factors, the importance of which may vary over time and during exceptional events. This makes the evaluation of socially responsible performance extremely difficult over time. In addition, the authors note that the majority of social investors, the overall picture in terms of socially responsible companies are more important than the individual criteria. A. Chatterji and D. Levine (2006) note that this approach can be used as a conventional indicator of weight selection. However, it is best to let investors or the companies to determine the weight of importance of indicators. Otherwise, in terms of the indicator weights, they are chosen differently according to their importance to society (Giannarakis et al., 2010). In this case, the indicator is considered not only by the importance to society, but also to each stakeholder group. Social rating institutions in Europe apply different weighting of the criteria in assessing the environmental factor, as each sector affects the environment differently. However, there is unanimous orders relating to the industry and the weights should be evaluated.

**Analysis of CSR Rating System in Europe**

Some authors distinguish CSR ratings market on the institutional level into three main groups (Sjostrom, 2004, Schafer, 2005):

- Rating agencies can be identified as intermediaries that offer specialized
information services. They can be profit or non-profit entities. The development of this market segment was initiated by activities of entities with close ties to NGOs. Nowadays CSR rating activities are more and more understood as an emerging market which attracts an increasing number of well-established intermediaries from capital markets and other areas. As an example it refers to Belgian Ethibel or the British Ethical Consumer Association (ECRA).

- In-house research teams is sustainability ratings by banks can be described as evaluating the ‘sustainability-worthiness’. Banks offer mutual investment funds according to ethical, sustainable or similar investment styles. This applies to many Swiss banks, or for example CoreRatings. The realm of CSR ratings represents an extraordinary activity by banks without any supervisory guidelines.

- CSR rating institutions, which provides information and evaluation of CSR in line with securities indices. Primarily such indices serve as an indicator for the performance of an entire stock exchange segment or a group of securities. They fulfill an informational function within the scope of ethical or sustainable investment if their composition is based on compliance with certain social, ecological or ethical critical values by businesses. Conversely a company failing to meet those standards would have to be excluded from the ethical or sustainability index.

The functional examination of social rating institutions in Europe indicates that the assessment of CSR is most commonly a by-product of existing information production technologies. The majority of the CSR ratings market on the institutional level in Europe (see Fig. 5) consists of CSR rating institutions (53 %), rating agencies (33 %) and in-house research teams (14 %). These CSR ratings are mainly information services providing institutions, and most of them are private and non-governmental organizations. Moreover, the providers are usually intermediaries and NGOs. Similar situation is in the whole world (Schafer, 2005).

In the other way CSR ratings market can be defined by three ratings types.
This distribution of market is based on the information and services these rating institutions provide (Sustainability, 2010) (Fig. 6):

- **Ratings + Rankings + Indices:** companies are evaluated by a third-party rating organization based on a predetermined methodology. This type of information submission and CSR evaluation by rating institutions in Europe account for the majority of the market (80%).
- **Awards:** companies are evaluated and winners are selected by a vote of one or more stakeholders. This type of rating consists of only 3% of CSR rating market in Europe. This type of rating is performed in Latvia.
- **Polls + Surveys:** companies are evaluated by a sample of stakeholders and the survey data is aggregated and packaged by a ratings organization. It accounts for 17% of all CSR rating market in Europe.

Finalizing the analysis of CSR rating institutions in Europe some limitations of CSR evaluation performed by social rating institutions stand out:

- Non listed companies and companies that have a CSR performance that is below average or companies that just started to deal with CSR are not being evaluated;
- Small and medium-sized enterprises (SMEs) are hardly covered by CSR ratings.

Also some disadvantages of CSR evaluation methods can be identified:

- Methodical critic, concerning the reliability of the self-assessment;
- Broad diversity of methods and very different survey criteria, a comparability dilemma becomes apparent.

The main advantage of CSR evaluation methods by social rating system can be indicated as Rating institutions usually share communication and information transfer processes with the companies they evaluate.

**Conclusions**

Many characteristics are shared across the analysis methods used for the CSR ratings covered in this study. The rating models
usually cover the companies’ entire value chain, examining the entire life cycle of products and services, from development to physical destruction. The evaluation of CSR by social rating system in Europe is based on two methodologies: Sustainability leaders and Sustainability pioneer.

The majority of social rating systems in Europe consist of CSR rating institutions, which provides ratings – rankings – indexes of CSR.

The rating concepts studied vary with respect to the complexity of the methods used and how the results of their evaluations are quantified. While capital market-oriented concepts strive to achieve the greatest possible compatibility between their evaluation results and traditional financial ratings, consumer and company-oriented concepts sometimes limit themselves to rough gradations with just a few levels. The majority of the CSR rating institutions apply economically oriented concepts.

While analyzing different evaluation models used in Europe social rating system, some specific generalities and differences stand out. Despite the heterogeneity of rating institutions and models used, some recurring approaches can be specified. It is quite hard to draw the line between these approaches and to identify their individuality as usually in practice several approaches and/or models are combined and mixed.

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SOCIALINIŲ REITINGŲ SISTEMOSE NAUDOJAMŲ ĮSA MATA VIMO KRITERIŲ ANALIZĖ
Santrauka
Per pastaruosius keletą dešimtmečių pagerėjęs suvokimas, koks svarbus yra korporacijų vaidmuo visuomenėje, verčia įmonės atsižveigti į socialines ir aplinkosaugos pasekmės. Dažnai įmonės kritikuojamos dėl sukeliamų socialinių problemų. Tokia situacija veikia ir padidėjusį įmonių atsakomybės lygį kur kas daugiau suinteresuotų asmenų: investuotojams, akcininkams, visuomenei, žiniasklaidai ir pan. (Revete, 2009). Didėjant įvairių suinteresuotų asmenų grupių sąmoningumui, auga ir įmonių socialinės atsakomybės vertinimo reikšmė.

Įvertinus šios srities tyrimus pastebimas tyrimų, kuriuose būtų matuojamas socialinės atsakomybės skaičius, lygių, tačiau šiame straipsnyje pagrindiniai skirtingų įmonių socialinės atsakomybės matavimo metodai ir kriterijų ribotumai ir prielaidos. Šiame straipsnyje identifikuojama, kokie įmonių socialinės atsakomybės matavimo kriterijai yra pa renkami ir kokie reitingavimo metodai pasitelkiami Europos reitingavimo agentūrose. Taip pat atsiimama pagrindiniai skirtingų įmonių socialinės atsakomybės matavimo metodų ir kriterijų ribotumai ir pri valumai.

Tyrimas apima tik socialinių reitingų sistemų, kuriose vertinamos socialines ir aplinkosaugos įmonių socialinės atsakomybės dimensijos. Orientuojasi į įmonių vertinimą atliekančias agentūras, tačiau neįtraukiant viešųjų įstaigų ir vyriausybės socialinės atsakomybės vertinimų. Remiantis aprašytomis prielaidomis, tyrimo metu identifikuotų socialinių reitingų sistema dirbtinė analizė galėtų būti veiksminga. Socialinių reitingų sistemų veiksniai ir metodai taip pat galėtų būti veiksmingi įmonių socialinės atsakomybės vertinime.