

Project **CSR** in **CLASS+**

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EU CSR REPORT

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PART I

Introduction – The European Union and CSR

Corporate Social Responsibility & Responsible Business Conduct

The actions of **companies have significant impacts** on the lives of citizens in the EU and around the world. Not just in terms of the products and services they offer or the jobs and opportunities they create, but also in terms of working conditions, human rights, health, the environment, innovation, education and training.

For this reason, EU citizens rightly expect that companies understand their positive and negative impacts on society and the environment. And, therefore, **prevent, manage and mitigate any negative impact that they may cause**, including within their global supply chain. Living up to this duty is commonly known as '**corporate social responsibility**' (CSR) or '**responsible business conduct**' (RBC).

Public authorities, and especially the **EU**, have an **important role in supporting and encouraging companies to conduct their business responsibly**. Over the last years, the European Union has introduced a smart mix of voluntary and mandatory actions to promote CSR and RBC and implement the UN guiding principles on business and human rights (UNGPs) and the UN 2030 agenda for sustainable development.

Starting from 2011, the Commission has begun to take initiatives in this regard adopting its renewed strategy for CSR, which combines horizontal approaches to promote CSR/RBC with more specific approaches for individual sectors and policy areas. Following up on its strategy and many other initiatives, which will be reviewed throughout this policy report, the Commission has also published a staff working document in March 2019, giving an overview of the Commission's and the European External Action Service's (EEAS) progress implementing CSR/RBC and business and human rights.

What is CSR?

The Commission has defined CSR as the “**responsibility of enterprises for their impact on society**” and, therefore, it should be company led. Companies can become socially responsible:

- by integrating social, environmental, ethical, consumer, and human rights concerns into their business strategy and operations;
- following the law.

Public authorities play a supporting role through voluntary policy measures and, where necessary, complementary regulation

Why is CSR important?

- **For enterprises**, CSR and RBC provide important benefits in terms of risk management, cost savings, access to capital, customer relationships, HR management, sustainability of operations, ability to innovate and eventually profit;
- **For the EU economy**, CSR and RBC make companies more sustainable and innovative, which contributes to a more sustainable economy;
- **For society**, CSR and RBC offer a set of values on which we can build a more cohesive society and on which we can base the transition to a sustainable economic system.

European Commission strategy on CSR

The Commission promotes CSR in the EU and encourages enterprises to adhere to international guidelines and principles. More specifically, the EU's policy is built on its 2011 renewed strategy for CSR, which aims to align European and global approaches to CSR. This strategy stresses the importance of enhancing the visibility of CSR and disseminating good practices, through the integration of CSR into education, training, and research. The strategy also improves self and co-regulation processes and companies' disclosure of social and environmental information. This matter is going to be further developed in the course of this paper through a progressive and chronological analysis of the policies undertaken by the European Union in this regard.

Responsible Business Conduct (RBC)

This is an **alternative term introduced by the OECD** in close cooperation with business, trade unions and non-governmental organizations. The OECD has defined RBC as "making a positive contribution to economic, environmental and social progress with a view to achieving sustainable development and avoiding and addressing adverse impacts related to an enterprise's direct and indirect operations, products or services".

Business and Human Rights

Human rights are an increasingly important aspect of CSR/RBC, especially when it comes to businesses' global supply chains. The UN guiding principles on business and human rights define what companies and governments should do, so that businesses don't have a negative impact on human rights. These guiding principles were endorsed by the UN Human Rights Council in 2011, stating that business enterprises are specialized organs of society, which requires them to comply with all applicable laws and to respect human rights. **The EU endorsed the UN guiding principles in its 2015 action plan on human rights and democracy** and has committed to supporting their implementation. Therefore, a number of guiding materials have been published and the development of national action plans (NAPs) has been promoted.

Corporate social responsibility and small & medium-sized enterprises (SMEs)

Small and medium-sized enterprises (SMEs) are the most common type of businesses in the EU. They may not know or use the term 'CSR' or 'RBC', but through their close relations with employees, the local community, and their business partners, they often have a naturally responsible approach to business. For most SMEs, the process by which they meet their social responsibility goals is likely to remain informal and intuitive. Nevertheless, the EU promotes CSR/RBC among SMEs by developing CSR handbooks and manuals.

Key International Policies and Strategies for CSR

As mentioned, the European Union has been taking actions firsthand to promote Corporate Social Responsibility while implementing at the same time other kind of international initiatives on the same topics, such as the UN 2030 agenda for sustainable development and many others, which will be now briefly reviewed.

UN Sustainable Development Goals (Agenda 2030)

The Sustainable Development Goals are a **universal call to action to end poverty**, protect the planet and improve the lives and prospects of everyone, everywhere. The 17 Goals were adopted by all UN Member States in 2015, as part of the 2030 Agenda for Sustainable Development which set out a 15-year plan to achieve the Goals, which you can see below.



Today, progress is being made in many places, but, overall, action to meet the Goals is not yet advancing at the speed or scale required: therefore, a decade of ambitious action is needed to deliver the Goals by 2030.

A Sustainable Europe by 2030

Sustainable development is development that meets the needs of current generations without compromising the ability of future generations to meet theirs. It is a concept deeply which has deeply rooted itself in European policies over time. Over 40 years, Europe has put in place some of the world's highest environmental standards and ambitious climate policies and has also championed the Paris Agreement.

In this regard, the Commission had launched a forward-looking debate on sustainable development, as part of the broader reflection opened by the White Paper on the Future of Europe in March 2017.

The EU has all it needs to improve its competitiveness, invest in sustainable growth and spur action by governments, institutions and citizens, leading the way for the rest of the world. Using the UN's Sustainable Development Goals (SDGs) as a compass, the reflection paper has identified key enablers for the transition towards sustainability. It outlines three scenarios on how best to progress on the Sustainable Development Goals:

- **An overarching EU SDGs strategy to guide all actions by the EU and Member States**
Here, the SDGs are endorsed at the highest EU political level, underpinning future policies and activities. EU institutions and Member States, including regional and local authorities, should work closer together to ensure better coordination. An implementation process has been set up to monitor progress, setting milestones to deliver on by 2030.
- **Continued mainstreaming of the SDGs in all relevant EU policies by the Commission, but not enforcing Member States' action**
The SDGs will continue to inspire the Commission's political decision-making and guide the development of the post-EU2020 growth strategy, while not excluding other political priorities, and not forcing the work of Member States to reach the SDGs collectively and EU-wide. This approach would leave more freedom to Member States, including regional and local authorities, to decide whether and how they adjust their work to deliver on the SDGs.
- **Putting enhanced focus on external action while consolidating current sustainability ambition at EU level**
The EU is a frontrunner on the SDGs in many ways. It could build on this experience by making more improvements and assisting other countries around the world to help make further progress. The EU could decide to promote its environmental, social and governance standards more strongly through trade agreements and multilateral negotiations. The EU could also work even closer together with international organizations in pursuit of the same goals.

Council's 2019 conclusions on the implementation of the "A sustainable Europe by 2030" stress the need to **accelerate action both within the EU and in other parts of the world** in order to fulfil the vision and goals of the 2030 Agenda. They reaffirm that the EU and its member states will continue to play a **leading role in implementing the SDGs** while supporting effective multilateralism and a rules-based international order. It also **encourages member states to raise the level of ambition** of their national responses and to proactively mainstream the 2030 agenda into national planning instruments, policies, strategies and financial frameworks.

UN Global Compact on Corporate Sustainability

Another international initiative that the EU has been joining, it's the UN Global Compact on Corporate Sustainability. Its aim is to **mobilize a global movement of sustainable companies and stakeholders to create a better world.**

To make this happen, the UN Global Compact **supports companies** to:

- **Do business responsibly** by aligning their strategies and operations with Ten Principles on human rights, labour, environment and anti-corruption; and
- **Take strategic actions** to advance broader societal goals, such as the UN Sustainable Development Goals, with an emphasis on collaboration and innovation.

The Ten Principles of the UN Global Compact

Corporate sustainability starts with a company's value system and a principles-based approach to doing business. This means operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption. Responsible businesses enact the same values and principles wherever they have a presence, and know that good practices in one area do not offset harm in another. By incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures, and establishing a culture of integrity, **companies are not only upholding their basic responsibilities to people and planet, but also setting the stage for long-term success.**

The Ten Principles of the United Nations Global Compact are derived from: the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption.

- **Human Rights**
 - **Principle 1:** Businesses should support and respect the protection of internationally proclaimed human rights; and
 - **Principle 2:** make sure that they are not complicit in human rights abuses.
- **Labour**
 - **Principle 3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
 - **Principle 4:** the elimination of all forms of forced and compulsory labour;
 - **Principle 5:** the effective abolition of child labour;
 - **Principle 6:** the elimination of discrimination in respect of employment and occupation.
- **Environment**
 - **Principle 7:** Businesses should support a precautionary approach to environmental challenges;
 - **Principle 8:** undertake initiatives to promote greater environmental responsibility;
 - **Principle 9:** encourage the development and diffusion of environmentally friendly technologies.

- **Anti-Corruption**
 - **Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery.

OECD Due diligence guidance for Responsible Business Conduct

The Due Diligence Guidance for Responsible Business Conduct is based on the OECD (Organisation for Economic Co-operation and Development) Guidelines for Multinational Enterprises (OECD Guidelines for MNEs). The OECD Guidelines for MNEs are non-binding recommendations addressed to multinational enterprises by governments on responsible business conduct (RBC). They acknowledge and encourage the positive contributions that business can make to economic, environmental and social progress, and also recognize that business activities can result in adverse impacts related to workers, human rights, the environment, bribery, consumers and corporate governance. The OECD Guidelines for MNEs therefore recommend that businesses carry out risk-based due diligence to avoid and address such adverse impacts associated with their operations, their supply chains and other business relationships.

The Guidance helps businesses (enterprises) to understand and implement due diligence for RBC as foreseen in the OECD Guidelines for MNEs. The Guidance also seeks to promote a **common understanding** amongst governments and stakeholders on due diligence for RBC. The OECD Guidelines for MNEs provide enterprises with the flexibility to adapt the characteristics, specific measures and processes of due diligence to their own circumstances. Enterprises use this Guidance as a framework for developing and strengthening their own tailored due diligence systems and processes, and then seek out additional resources for further in-depth learning as needed.

ISO 26000 Standard

ISO 26000 is an **international technical standard, intended to assist organizations in contributing to sustainable development.** It encourages them to go beyond legal compliance, recognizing that compliance with the law is a fundamental duty of any organization and an essential part of their social responsibility programme. The standard seeks to promote a common understanding of social responsibility while complementing – but not replacing – other existing tools and initiatives. When applying ISO 26000, **organizations should consider societal, environmental, legal, cultural, political and organizational diversity as well as differences in economic conditions, while being consistent with international norms of behavior.**

ISO 26000 is not a management system standard. It does not contain requirements and, as such, cannot be used for certification. Moreover, ISO 26000 addresses **seven core subjects of social responsibility** defined in the standard and portrayed in the following graphic.



Key European Policies and Strategies for CSR

Moving on to the EU policies on CSR, we can report a more than a decade-long history of initiatives directly undertaken by the **Union**, which has always been an **early promoter of corporate social responsibility** from the very beginning.

Through CSR, enterprises can significantly contribute to the European Union's treaty objectives of sustainable development and a highly competitive social market economy. The first initiatives in favor of CSR sustained the objectives of the Europe 2020 strategy for smart, sustainable and inclusive growth, including the 75% employment target.

Responsible business conduct is especially important when private sector operators provide public services. Helping to mitigate the social effects of the current economic crisis, including job losses, is part of the social responsibility of enterprises. Therefore, CSR offers a set of values on which to build a more cohesive society and on which to base the transition to a sustainable economic system.

In this regard, the **Commission has played a pioneering role** in the development of public policy to promote CSR ever since its **2001 Green Paper** and the **establishment of the European Multistakeholder Forum on CSR**. In **2006** the Commission published a new policy whose centrepiece was strong support for a business-lead initiative called the **European Alliance for CSR**. The policy also identified 8 priority areas for EU action: awareness-raising and best practice exchange; support to multistakeholder initiatives; cooperation with Member States; consumer information and transparency; research; education; small and medium-sized enterprises; and the international dimension of CSR. **This policy has contributed to progress in the field of CSR.** Indicators of progress include:

- The number of EU enterprises that have signed up to the ten CSR principles of the United Nations Global Compact has risen from 600 in 2006 to over 1900 in 2011.
- The number of organizations with sites registered under the Environmental Management and Audit Scheme (EMAS) has risen from 3,300 in 2006 to over 4,600 in 2011.
- The number of EU companies signing transnational company agreements with global or European workers' organizations, covering issues such as labor standards, rose from 79 in 2006 to over 140 in 2011.
- The Business Social Compliance Initiative, a European, business-driven initiative for companies to improve working conditions in their supply-chains, has increased its membership from 69 in 2007 to over 700 in 2011.
- The number of European enterprises publishing sustainability reports according to the guidelines of the Global Reporting Initiative rose from 270 in 2006 to over 850 in 2011.

Through the European Alliance on CSR, leading **enterprises developed a series of practical tools on key issues**. About 180 enterprises expressed support for the Alliance. National employers' associations also supported the Alliance and undertook a number actions to promote CSR.

In spite of this progress, important **challenges** have remained. Many companies in the EU have not yet fully integrated social and environmental concerns into their operations and core strategy. Accusations persist of the involvement of a small minority of European enterprises in human rights

harm and failure to respect core labor standards. **Only 15 out of 27 EU Member States have national policy frameworks to promote CSR.**

The Commission has identified a number of **factors that will help to further increase the impact of its CSR policy**, including:

- The need for a balanced multistakeholder approach that takes account of the views of enterprises, non-business stakeholders and Member States.
- The need to better clarify what is expected of enterprises, and to make the EU definition of CSR consistent with new and updated international principles and guidelines.
- The need to promote market reward for responsible business conduct, including through investment policy and public procurement.
- The need to consider self- and co-regulation schemes, which are an important means by which enterprises seek to meet their social responsibility.
- The need to address company transparency on social and environmental issues from the point of view of all stakeholders, including enterprises themselves.
- The need to give greater attention to human rights, which have become a significantly more prominent aspect of CSR.
- The need to acknowledge the role that complementary regulation plays in creating an environment more conducive to enterprises voluntarily meeting their social responsibility.

The remainder of this communication presents a **modern understanding of CSR**, including an updated definition, and a new agenda for action. In doing so it builds on the 2006 policy while also introducing important new elements which can help further extend the impact of the policy. It seeks to **reaffirm the EU's global influence in this field**, enabling the EU to better promote its interests and values in relations with other regions and countries. It will also help to guide and coordinate EU Member States' policies and so reduce the risk of divergent approaches that could create additional costs for enterprises operating in more than one Member State.

COM(2011) 681 final A renewed EU strategy 2011-14 for Corporate Social Responsibility

Real progress has been made in "**A renewed EU strategy 2011-14 for Corporate Social Responsibility**". In such strategy we can highlight that:

1. In this new strategy, the **new definition** of CSR refers to "the responsibility of enterprises for their impacts on society", **which also appears in the United Nations' Guiding Principles on Business and Human Rights**. Besides, it is rightly indicated that "[r]espect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility".
2. **Emphasis is placed on internationally recognized principles and guidelines** (the recently updated OECD Guidelines for Multinational Enterprises, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, etc.) as well as specifically **lobbying European companies** and the Member States about them.
3. The Commission also acknowledges that "CSR contributes to and supplements social dialogue". The EU will hence actively support international agreements but is limiting itself to launching a database.
4. The agenda for action 2011-2014, which officially comprises **18 initiatives**, provides **additional possibilities for reinforcing the obligations of multinational enterprises to comply with labor standards**. Priority is given to sectoral strategies and responsible

practices throughout the supply chain. However, a clearer explanation in the CSR definition of companies' 'direct and indirect' responsibilities, including outsourcing, would have been welcome.

5. As announced in the Single Market Act, the Commission was also supposed to submit "a legislative proposal on the transparency of the social and environmental information provided by companies in all sectors", probably around the middle of 2012.

Directive (EU) 2014/95 on non-financial reporting directive (NFRD)

According to what has been just said, EU law surely requires certain large companies to disclose information on the way they operate and manage social and environmental challenges.

This helps investors, civil society organizations, consumers, policy makers and other stakeholders to evaluate the non-financial performance of large companies and encourages these companies to develop a responsible approach to business.

The EU Directive 2014/95/EU – also called **the Non-Financial Reporting Directive (NFRD)** – **lays down the rules on disclosure of non-financial and diversity information by certain large companies.** This directive amends the Accounting Directive 2013/34/EU.

EU rules on non-financial reporting currently apply to large public-interest companies with more than 500 employees. This covers approximately 11.700 large companies and groups across the EU, including:

- Listed companies;
- Banks;
- Insurance companies;
- Other companies designated by national authorities as public-interest entities.

Under Directive 2014/95/EU, **large companies have to publish information** related to:

- Environmental matters;
- Social matters and treatment of employees;
- Respect for human rights;
- Anti-corruption and bribery;
- Diversity on company boards (in terms of age, gender, educational and professional background).

COM(2016) 739 final Next steps for a sustainable European future

As previously said, the **EU**, as a project based on fundamental values and fairness, **embraces the UN 2030 Agenda for Sustainable Development as a unique opportunity for a better future.** The global vision behind the SDGs to take action for people, the planet and prosperity is fully in line with our European agenda: sustainability is in fact also a European brand. Aware of the limits of the planet, scarcity of resources, rising inequalities and the importance of sustainable growth for preserving our social welfare systems, it is necessary to put the European and global economy on

a new path to give better lives to people, ensuring a fair share for all and notably the younger generation.

How stressed in **this Communication**, to preserve the future, the right policy choices have to be made today. **All seventeen SDGs are addressed through European action**: moreover, many of the SDGs are at the heart of the highest political priorities of the past and even current Commission. The Sustainable Development Goals can only be attained successfully at EU level and by its Member States if new policies take into account sustainability and policy coherence from the start and if implementation of existing policies on the ground is pursued in partnership with all stakeholders and on all levels.

Through the present Communication, the Commission has been fully committed to the delivery of the 2030 Agenda through the following key actions and governance elements:

- The Commission mainstream of the Sustainable Development Goals into EU policies and initiatives, with sustainable development as an essential guiding principle for all its policies. Existing and new policies should take into account the three pillars of sustainable development, i.e. social, environmental and economic concerns. The Commission would to this effect ensure that its policies are sustainability-assured through its better regulation tools.
- The Commission would provide as of 2017 regular reporting of the EU's progress towards the implementation of the 2030 Agenda.
- In order to promote sustainable development around the world, the EU would continue working with external partners, using all the tools that are available under its external policies and support in particular the efforts in developing countries.
- The Commission has been committed to take implementation of the 2030 Agenda forward with the Council and the European Parliament as the co-legislators and budgetary authority of the EU, and with other European institutions, international organizations, civil society organizations, citizens and other stakeholders.
- The Commission would launch a multi-stakeholder Platform with a role in the follow-up and exchange of best practices on SDG implementation across sectors, at Member State and EU level.
- The Commission would launch reflection work on developing further a longer term vision in a post 2020 perspective.

In line with the commitments in the framework of the United Nations, **Member States** have been invited through this Communication to **maintain ownership and to work on national frameworks for the achievement of the SDGs**, implementing related European policies timely and reviewing progress made.

JOIN(2015) 16 final Action Plan on Human Rights and Democracy

The second **Action Plan on Human Rights and Democracy**, covering the period 2015-2019, aims to **reinforce the implementation of the EU's human rights policy in all activities**. It focuses in particular on **empowering local institutions and civil society organizations**.

The new Action Plan should not endeavour to cover exhaustively all aspects of the Union's Human Rights/Democracy support policies. It should rather be **strategic** and focus on priorities where additional political momentum and enhanced commitment is needed. The Action Plan should guide

both bilateral work and EU engagement in multilateral and regional fora, in particular the United Nations and the Council of Europe.

In this spirit, the proposed Action Plan would be guided by the following principles:

1. In an increasingly challenging global environment, the relevance of universal standards is questioned and the EU's endeavour to promote them meets with growing resistance. Promoting values through exogenous action alone is often not effective. Therefore, **efforts should be focused on supporting endogenous forces**. The EU should empower interlocutors in third countries (governmental, parliamentary, and quasi-governmental), reinforce the role of the judiciary, continue to support to civil society including social partners and promote enabling environments, strengthen the role and impact of regional organisations and mechanisms and reinforce cooperation with the United Nations which, with its universal membership, has greater leverage.
2. **The EU must lead by example**. Renewed commitment is required to improve coherence in addressing human rights and integrating human rights considerations in all aspects of EU external action and in the external aspects of internal policies, building on the approach developed by the Commission to ensure the effective implementation of the Charter of Fundamental Rights by the EU.
3. The EU must **focus on the most pressing human rights challenges**, which must be tackled both internally and externally. These challenges include in particular combatting discrimination, the respect for freedom of expression and privacy as well as insuring that human rights are upheld in migration, trade or counter-terrorism policies.
4. The **EU should empower itself** - the different instruments, tools and policies at its disposal need to be used more smartly and in a more strategic way, both in bilateral work and in engagement in multilateral fora.
5. Finally the **EU should communicate better what it does**, improve the capacity to measure impact and, whenever appropriate, devise alternative and more efficient approaches.

In light of the above, the enclosed Action Plan identifies the following five strategic areas of actions:

- a. **Boosting the ownership of local actors:**
- b. **Addressing key human rights challenges**
- c. **Ensuring a comprehensive HR approach to conflict and crises**
- d. **Fostering better coherence and consistency**
- e. **Deepening the effectiveness and results culture in Human Rights and democracy**

As regards **CSR** the present Action Plan aims at **developing capacity and knowledge** on the implementation of Business and Human Rights guidelines, in particular as regards the implementation of the UN Guiding Principles (UNGPs) and other tools/initiatives that contribute to the implementation of the UNGPs; **raise awareness on the UNGPs and corporate social responsibility in external action and policy dialogue** and **proactively engage with business, civil society, National Human Rights Institutions, partner governments and regional organizations** on issues related to business and human rights, as regards both civil and political rights and economic, cultural and social rights.

Directive (EU) 2017/828 on encouragement of long-term shareholder engagement

Of great importance is the **Directive on encouragement of long-term shareholder engagement**. It aims at:

- **Establishing rules promoting the exercise of shareholder rights at general meetings** of companies with registered offices in the EU and the shares of which are admitted to trading on a regulated market in the EU.
- **Encouraging long-term shareholder engagement to ensure that decisions are made for the long-term stability of a company and take into account environmental and social issues.** The revised directive of 2017:
 - facilitates shareholder identification and information flows between the shareholders and the company;
 - improves the oversight of directors' remuneration;
 - regulates related party transactions;
 - introduces greater transparency.

Key points of the directive:

A company must give shareholders information on general meetings, including 21 days' notice, and the date, location, agenda, voting and participation procedures must be listed on its website.

Companies must also provide other information such as:

- the total number of shares and voting rights;
- documents to be submitted;
- a draft resolution for each agenda item of the meeting;
- forms to be used to vote by proxy (when a shareholder authorizes another person or firm to represent them).

Shareholders have the right to:

- put items on the agenda of general meetings and to propose resolutions (if they have a 5% holding in the company's capital);
- ask questions related to items on the agenda that the company is obliged to answer;
- participate and vote without limitations other than the qualifying date set by a company for owning shares.

EU countries must abolish any restrictions on shareholders participating at meetings through electronic means, and to accept proxy appointments via electronic means. Companies must also normally count the exact number of votes for each resolution and publish the results within a maximum of 15 days. EU countries may opt to set shorter deadlines.

Directive (EU) 2017/828 amends the 2007 directive, adding **additional rights** as follows:

- Say on directors' pay:
 - Shareholders will have the right to vote on director remuneration policy at least every 4 years;
 - The vote may be binding or advisory, at the choice of the EU country;

- The policy should support company strategy. It should describe the fixed and variable components of directors' pay, including the main characteristics of pension and payments linked to the termination of a contract;
 - In the case of variable remuneration, director performance should be assessed on both financial and non-financial criteria, where applicable. The policy should state whether clawback or any deferral or holding period applies;
 - Shareholders will also have the right to vote on annual remuneration reports that provide information on individual directors' pay during the previous financial year. EU countries may allow small- and medium-sized enterprises to have a discussion at the general meeting as an alternative to a vote;
 - The remuneration policy and the reports will also have to be publicly disclosed.
- Identification of shareholders
 - Companies have the right to identify their shareholders and obtain information on shareholder identity from any intermediary who holds that information. Intermediaries (such as banks) have to transmit such information without delay.
 - EU countries may implement a threshold of a minimum holding of 0.5% of shares or voting rights before a company can request shareholder identification.
- Facilitation of shareholder rights
 - New rules aim to make it easier for shareholders resident in another EU country to participate in general meetings and vote.
 - The exercise of shareholder rights, including the right to participate and vote in general meetings has to be facilitated by intermediaries.
 - Intermediaries also have to give shareholders all the information from the company that allows shareholders to properly exercise their rights and transmit to the company the information received from shareholders in relation to the exercise of their rights.
- Related party transactions
- For any material transaction (to be defined by each EU country) between a listed company and a related party:
 - the transaction must be publicly announced;
 - depending on the EU country, an independent report may have to be published assessing whether the transaction is fair and reasonable from the company's perspective and for the other shareholders;
 - the transaction must be approved by shareholders or the board. EU countries may also require shareholder approval
- Transparency for institutional investors, asset managers and proxy advisers
 - Institutional investors and asset managers must publish a policy on shareholder engagement, or explain why they have chosen not to do so. They also have to disclose information annually on how they have implemented this policy, in particular how they voted at significant votes.
 - Institutional investors are required to explain how the main elements of their equity investment strategy are consistent with the profile and duration of their liabilities and how those elements contribute to the medium to long-term performance of their assets.
 - Asset managers must disclose to institutional investors how their investment strategy and its implementation contribute to the medium to long-term performance of the assets of the institutional investor or of the fund.

- Additional transparency requirements for institutional investors and asset managers aim at promoting the development of longer-term investment strategies and committing the asset managers to act in the best medium- to long-term interest of the institutional investor and its final beneficiaries.
- Proxy advisors (providing research, advice and recommendation on how to vote) are subject to transparency requirements. They have to report on the application of the code of conduct which they apply or explain to the public why they do not apply such a code.
- **Implementing Regulation (EU) 2018/1212** lays down minimum requirements for:
 - identifying shareholders;
 - transmitting information; and
 - facilitating the exercise of shareholders' rights.

SWD(2019) 143 Corporate Social Responsibility, Responsible Business Conduct, and Business & Human Rights

As seen, in 2011, the Commission adopted its renewed strategy for CSR, which combines horizontal approaches to promote CSR/RBC with more specific approaches for individual sectors and policy areas. Following up on its strategy, the Commission published a **staff working document (SWD(2019) 143)** in March 2019. It gives an overview of the **Commission's and the European External Action Service's (EEAS) progress implementing CSR/RBC and business and human rights**.

The EU has made **progress** along three interlinked fronts:

- **CSR/RBC;**
- **Business and Human Rights and the protection of human rights in general; and**
- **Sustainability and the implementation of the UN 2030 Agenda for Sustainable Development.**

The 2011 renewed Strategy for CSR combined horizontal approaches to promote CSR with more specific approaches for individual sectors or policy areas such as environmental and trade policies, transparency reporting, public procurement, and a specific chapter on Business and Human Rights.

A public consultation on the Commission's activities on CSR in 2014 revealed a high rate of approval for the Commission's actions on CSR including Business and Human Rights, with two thirds of respondents assessing the overall impact as having been generally useful or very useful, but flagged further actions needing support such as improving transparency, international engagement, awareness raising and support targeted to SMEs.

In the light of this **positive response**, the Commission focused on implementing the actions listed in the Strategy as well as promoting CSR/RBC through other actions.

At the same time, in 2011, the UN Human Rights Council endorsed unanimously a set of 31 "Guiding Principles on Business and Human Rights" (UNGPs), structured in three distinct but interrelated pillars:

- The state duty to protect against human rights abuses by third parties, including businesses, through appropriate policies, regulation and adjudication;

- The corporate responsibility to respect human rights, in essence meaning to act with due diligence to avoid infringing on the rights of others;
- The need for an effective access to judicial and non-judicial remedy by victims of corporate abuse. The Commission and Member States have been actively implementing the UNGPs.

The Commission detailed its actions in this regard in a **2015 Staff Working Document**.

The implementation of the UNGPs is also strongly emphasized in the **EU Action Plan on Human Rights and Democracy 2015-2019**.

Finally, in 2015 the UN 2030 Agenda and its SDGs were adopted. Due to their scope and ambition, the Agenda 2030 and SDGs represent the most significant international commitment the EU has made to sustainable development.

In response to the 2030 Agenda, the EU adopted in June 2017 the new **European Consensus on Development**: a shared vision and a common framework for action in development cooperation for the EU and its Member States. The Consensus is based on the “5 Ps” of the 2030 Agenda: People, Planet, Prosperity, Peace and Partnership, and systematically integrates the social, economic and environmental dimensions. It promotes the integration of CSR in work with the private sector, including employers’ and workers’ organizations, to ensure responsible, sustainable and effective approaches.

Given the overlaps between CSR/RBC, the SDGs and UNGPs, the Commission has taken a holistic and integrated approach focused on practical action, irrespective of whether it is labelled ‘CSR’, ‘RBC’, ‘Business and Human Rights’, ‘SDG’ or all four together, while at the same time recognizing the differences in focus between those agendas.

This approach was embedded in the **Commission’s 2016 Communication “Next steps for a sustainable European future: European action for sustainability”**, with CSR/RBC featuring as a contributory set of actions under SDG 8. The Communication stated that: “The Commission will intensify its work on Responsible Business Conduct, focusing on concrete actions to meet current and future social, environmental and governance challenges, building upon the main principles and policy approach identified in the Commission’s 2011 EU Corporate Social Responsibility Strategy”.

Moreover, on 30 January 2019, the Commission issued **a Reflection Paper “Towards sustainable Europe 2030”**. This Reflection Paper reports on SDG implementation in the EU and presents illustrative scenarios for the future sustainable development. In its dedicated section on RBC, CSR and new business models, it underscores the relevance these issues have for the sustainable development agenda. It states that “Businesses have a vital role to play in the sustainability transition. Over the last decades, both on a voluntary basis and spurred on by public authorities, an ever-growing number of companies have made environmental and social responsibility a core part of their corporate missions“. It also indicates that there is a space to do more at all levels including: “At EU level, working to identify a number of appropriate measures and tangible ways in which more sustainable business conduct can be promoted bring further results and reinforce the EU companies’ competitive edge in this area”.

Progress overview through staff working document (SWD(2019) 143):

The Commission services have carried out an internal stocktaking exercise on the progress that has been made on CSR/RBC and Business and Human Rights since the 2011 CSR Strategy.

This Staff Working Document **reflects the outcome of that exercise and summarizes the EU’s activity on a number of fronts:**

- Acting to respect and protect human rights, providing adequate access to remedy for victims of business-related abuses, whenever those rights are infringed;
- Encouraging companies to carry out appropriate due diligence, including with respect to human rights protection along their supply chains;
- Increasing transparency and promoting sustainable finance, including providing greater information on non-financial conduct of companies to citizens and investors;
- Encouraging socially and environmentally-friendly business practices, including through public procurement¹⁴;
- Promoting the implementation of CSR/RBC including UNGPs on Business and Human Rights outside the EU through EU trade and development policies and programmes, engagement in multilateral fora, as well as through bilateral cooperation with third countries;
- Developing dedicated approaches for specific sectors or company types;
- Pursuing horizontal approaches, including working with Member States on National Action Plans.

The actions presented in this document are not exhaustive and merely represent the **main actions taken by the EU since 2011**, in particular under the 2014-19 European Commission.

This document does not attempt to distinguish between actions undertaken to promote CSR/RBC, Business and Human Rights or the SDGs, given that **many actions support the delivery of all three sets of objectives**. Here we report some examples:

- **Promoting RBC, CSR and the UNGPs outside the EU in multilateral fora and bilaterally**

Key Actions

- EU Action Plan on Human Rights and Democracy and its implementation;
- Engagement in the multilateral fora on Business & Human Rights (UN, ILO, G7/20);
- Regional and bilateral cooperation (in Asia, the African Union, Latin America and the Caribbean States).

- **Promoting RBC, CSR and Business and Human Rights outside the EU through trade and development policies and programmes**

Key Actions

- Responsible EU trade and investment policy;
- Actions to eliminate and prevent child labour and forced labour;
- Defining role of the private sector in achieving inclusive and sustainable growth in developing countries;
- Specific programmes to promote CSR/RBC and Business and Human Rights around the world;
- Enhancing decent work, labour conditions and rights in developing countries.

COM(2019) 640 final The European Green Deal

The European Green Deal is the **EU's new growth strategy**, aiming to transform the **EU into a fairer and more prosperous society, with a modern, resource-efficient and competitive economy, with no net emissions of greenhouse gases by mid-century**.

Europe, in line with its welfare state experience, is taking the lead to leave no one behind in this transformation with the Green Deal, the European Pillar of Social Rights Action Plan, the Just Transition Mechanism, and the NextGenerationEU Programme. In its recent Council recommendation for a fair transition towards climate neutrality, the European Commission highlighted that “the green transition will bring changes to the way we live, move and work. We need well-designed policies to fully realize its employment and social potential. A fair transition towards climate neutrality in the Union by 2050 will ensure that no one is left behind, in particular people and households most dependent on fossil fuels, and most affected by the green transition, and notably those already in vulnerable situations.”

Nevertheless, the scale and magnitude of the effort ahead requires not only individual commitments to net-zero but also collaborative actions from all stakeholders.

The main goal is to harness the significant potential in global markets for **low-emission technologies, sustainable products and services** in order to achieve climate neutrality by 2050. However, achieving a climate neutral and circular economy requires the full mobilization of industry. All industrial value chains, including energy-intensive sectors, will have a key role to play.

Sources

- UN Sustainable Development Goals (Agenda 2030)
- UN Global Compact on Corporate Sustainability
- OECD Due diligence guidance for Responsible Business Conduct
- COM(2011) 681 final A renewed EU strategy 2011-14 for Corporate Social Responsibility
- Directive (EU) 2014/95 on non-financial reporting directive (NFRD)
- COM(2016) 739 final Next steps for a sustainable European future
- JOIN(2015) 16 final Action Plan on Human Rights and Democracy
- Directive (EU) 2017/828 on encouragement of long-term shareholder engagement
- COM(2019) 22 final Towards a Sustainable Europe by 2030
- SWD(2019) 143 Corporate Social Responsibility, Responsible Business Conduct, and Business & Human Rights
- COM(2019) 640 final The European Green Deal

PART 2

National Policy Frameworks promoting CSR

Italy

Italy's section can be started by **describing the main Country priorities in the field of Corporate Social Responsibility, with a focus on the integration of CSR into education and training.**

The two main forms in which CSR is implemented in Italy are the so called "social enterprises" and "benefit corporations"

Starting with the first concept, the first normalization of the **Social Enterprise** dates back to Law 381/1991 referring to commercial companies, in this case cooperatives, operating in the social, educational, and welfare fields, without the possibility of distributing profits to members and supporters. Subsequently, Decree 460/1997 guaranteed special tax benefits to this category of organizations by giving them the status of non-profit organizations. A few years later it will be Legislative Decree 155/2006 - following Delegated Law 118/2005 - that will introduce the specific legal concept of social enterprise, thus expanding the category to commercial companies other than cooperatives. It is on this legal sediment that the reform process initiated by the enabling act 106/2016 "Delegation to the Government for the reform of the Third Sector, social enterprise and for the regulation of universal civil service" is grafted. Legislative Decree 112/2017 "Revision of the discipline of social enterprise" is the third pillar of the reform of the Third Sector and profoundly innovates the discipline of Social Enterprise in Italy, defining it as a qualification that can be acquired by private entities that:

- Carry out on a stable and principal basis a business activity of general interest;
- Non-profit;
- For civic, solidaristic and socially useful purposes;
- Adopting responsible and transparent management methods;
- Encouraging the widest involvement of workers, users and other stakeholders in their activities.

As regards **Benefit Corporations**, according to Law No. 208 of December 28, 2015, Italy is the first state in Europe to have introduced the benefit discipline, being a virtuous example and offering its production system the chance to seize an economic and financial competitive advantage, offered by the new way of doing business in fair and sustainable ways. Italian domestic legislation on benefit corporations appears to be in perfect harmony with the economic and social principles of the European Union: corporate social responsibility is in fact widespread, albeit not organically, in the legislation of most developed nations, even if corporate models comparable to the Italian benefit corporation have still not been introduced. As Law No. 208/2015 indicates, "the purpose of benefit companies is to promote the establishment and foster the spread of companies, hereinafter referred to as 'benefit companies,' which, in carrying out an economic activity, in addition to the purpose of dividing its profits, pursue one or more purposes of common benefit and operate in a responsible, sustainable and transparent manner towards people, communities, territories and the environment, cultural and social goods and activities, entities and associations and other stakeholders." The articles of incorporation of the benefit corporation must specify the purpose of the benefit and how the

directors will act to achieve it. In addition, " The benefit corporation [...] must indicate, as part of its corporate purpose, the specific purposes of common benefit that it intends to pursue." This requirement is different from a U.S. Benefit Corporation since the Italian legislation requires a specific list of benefit activities, ensuring that the activity is sufficiently specific. In the light of this, in Italy, the benefit corporation is seen as an innovative management framework for entrepreneurs pursuing a viable business model and a social mission. As a result, entrepreneurs using the Italian benefit corporation status are more likely to pursue a social purpose as their primary goal: the social dimension is no longer marginal but is a key component of the value chain.

As regards the integration of **CSR into the education and training Italian systems**, it is worth to mention some courses already analyzed in the previous CSR in Class project, such as *Professione CSR*, *Corso su responsabilità sociale d'impresa, innovazione sociale e sostenibilità* and many others organized by institutions like the Rome Business School and the Pontificia Università San Tommaso d'Aquino – Angelicum of Rome. Of particular relevance is *CSR-SC*, dating back to 2007, but in fact the only real project promoted by an Italian ministry on CSR.

Moving to the **policy orientations** at national level in terms of legislation in force and strategic planning, we can here report some relevant information on the matter:

- **Responsible business conduct, corporate social responsibility and new business models**

Regarding the part of CSR related to **anti-corruption and legality statutes**, it can be said that the mobilization of civil society through widespread education in schools and awareness raising through all the web and social media tools can create the conditions for greater social control along with total accessibility. A virtuous example may be a greater and more complete diffusion of the legality rating: the business rating overlaps and expands with the legality rating. It moves from a static system to a dynamic one, with verification of the technical and moral capabilities of the enterprise. A rating can be defined as an appreciation expressed by an external and independent entity on the capabilities of an entity, whether public or private, individual or collective. With the entry into force of the new public contracts code, Legislative Decree 50/2016, the legality rating takes on a decisive role. In particular, Articles 83(1) and (10), 84(4), 213(7) clarify the constituent elements of the rules of qualification of companies, with reference to the awarding of tenders, receiving companies with a higher rating a better score.

- **Ecological Transition, environmental sustainability, circular economy**

Following in the footsteps of other European countries, which have introduced the concept of "**sustainable development**" in their constitutions, Italy, with a proposal presented in the Italian Senate on the March 23, 2018, launched this initiative, which resulted in an amendment to Articles 2, 9, and 41 of the Italian Constitution, "aimed at introducing into the Constitution the principles of environmental protection and sustainable development."

It is also worth to mention the **National Strategy for Sustainable Development (NSSD)**, which outlines a vision of the future and development focused on sustainability as a shared and indispensable value for addressing our country's global challenges. As a policy document, it was presented to the Italian Council of Ministers on October 2nd, 2017 and was approved by CIPE on December 22nd, 2017.

The SNSvS is structured in five areas, corresponding to the "5Ps" of sustainable development proposed by the 2030 Agenda, each of which contains Strategic Choices and Strategic Goals for Italy, related to the SDGs of the 2030 Agenda:

- people: counter poverty and social exclusion and promote health and well-being to ensure the conditions for the development of human capital;
- planet: ensure sustainable management of natural resources, countering biodiversity loss and protecting environmental and cultural assets;
- prosperity: affirming sustainable patterns of production and consumption, ensuring quality employment and training;
- peace: promoting a nonviolent and inclusive society, without forms of discrimination, countering lawlessness;
- partnership: intervene in the various areas in an integrated manner.

In addition, we have the "Action Plan for the Environmental Sustainability of Public Administration Consumption" ("**Piano d'azione per la sostenibilità ambientale dei consumi della pubblica amministrazione**").

The Plan, adopted by Interministerial Decree of April 11th, 2008, aims to maximize the dissemination of GPP among public agencies so that its full potential in terms of environmental, economic and industrial improvement can be deployed.

It provides a general framework on Green Public Procurement, defines national targets, identifies the categories of intervention goods, services and works prioritized for environmental impacts and the volumes of expenditure on which to define 'Minimum Environmental Criteria' (CAM).

It also dictates specific requirements for public bodies, which are required to:

- Conduct an analysis of their own needs with the aim of rationalizing consumption and encouraging decoupling (the decoupling of economic development from environmental degradation);
- Identify the functions responsible for implementing GPP involved in the purchasing process;
- Draw up a specific internal program to implement actions in the area of GPP,

A final reference can be made to the 2019 **Piano Nazionale integrato per l'energia e il clima** (*National integrated energy and climate plan*), whose full text can be found [here](#).

- **Ensuring a socially fair transition, social business and human rights**

Framing a more general picture of the **current situation of CSR in Italy**, it can be said that this concept is surely making a strong entry into the activities of companies. Corporate Social Responsibility has in fact become a duty, almost an obligation, since the 96% of Italian companies say they spend almost 300 thousand euros a year on Corporate Social Responsibility activities: a total of 2 billion 162 million euros in 2021. Data from the 10th Csr Report on the social, economic and environmental commitment of companies in Italy, presented in Rome by the Osservatorio Socialis, speak for themselves: crises, from pandemic to war, do not seem to slow this path. The percentage of companies that have already confirmed their budgets for 2022 is visibly increasing (65 percent compared to 40 percent in 2020); conversely, the share of companies that have cancelled or reduced their budgets (27 percent) and also the share that had not planned in advance (6 percent) has decreased. Data that seem to indicate a regained capacity for planning, beyond the emergency dimensions.

Moreover, in order to fully and concretely implement the provisions of the United Nations Guiding Principles on Business and Human Rights, and as reiterated in the Recommendation of the Committee of Ministers of the Council of Europe (2016/3), Italy was among the first countries to adopt a **National Action Plan (NAP) on Business and Human Rights**. The five-year plan is divided into several key principles, to be placed at the basis of government action for the adoption of measures to ensure increasing protection. These measures are directed toward specific categories such as women, minors, migrants, LGBTI or persons with disabilities, and aim, in addition, at combating and repressing phenomena such as exploitation, forced or irregular labor, caporalato, and not least human trafficking.

To follow up on what has already been done in the past, the second National Action Plan on Business and Human Rights 2021-2026 was drafted and published in 2021.

- **Corporate Governance, Stakeholder engagement, fair industrial relations**

A regional initiative related to CSR that is worth to be mentioned is the **CSR platform**. The CSR Platform is a tool created by the Italian Ministry of Economic Development to achieve standardization of the concept of corporate social responsibility (CSR) with the aim of offering a single framework for it. This tool derives from the implementation of the interregional/transnational project "Creation of a network for the dissemination of CSR" of the National Action Plan on Corporate Social Responsibility, launched by the Veneto Region in 2012 in collaboration with the Liguria region. The contents of the platform were developed as part of a collaboration between the National Contact Point for the dissemination of the OECD Guidelines at the Ministry of Economic Development and the University of Genoa. The project is currently joined by 16 regional administrations such as: Abruzzo, Campania, Emilia Romagna, Friuli Venezia Giulia, Lazio, Liguria, Lombardy, Marche, Piedmont, Apulia, Sardinia, Umbria, Tuscany, and Valle d'Aosta, as well as the participation of INAIL, INEA, the Ministry of Economic Development, the Ministry of Labor and Social Policy, and also the Ministry of Agriculture, Food and Forestry." The Platform can be used by individual regions under regional calls or by other administrations involved in the project. Individual companies can also have access to the platform anonymously for self-assessment on their social responsibility actions. The CSR (Corporate Social Responsibility) Indicators Platform was created with the intention of improving the skills and knowledge of Italian companies on responsible business conduct.

The Platform includes 7 areas considered strategic in the concept of CSR:

- A. Organization and administration
- B. People and work environment
- C. Customers, consumers
- D. Suppliers
- E. Natural environment, local community and relations with the P.A.
- F. Innovation, competitiveness

For enterprises larger than micro, indicators peculiar to the activity performed have been added (section "G" called "Relevant Risk Management"). To be compliant with the Platform, an enterprise must have activated a minimum of socially and environmentally responsible initiatives in different policy areas. The minimum requirements differ according to company size and business sector.

The list of indicators has an instructive purpose and serves to improve the company's skills and knowledge of responsible business conduct. Micros and SMEs, on the other hand, in order to remain on the supplier lists of more structured companies (subject to legal obligations in these areas) are increasingly called upon to report on their sustainability policy.

This platform, therefore, also serves to bring out hidden or already implemented good practices, perhaps still unconsciously. From this intent stems the length of the forms.

- **Social Impact Investing, Ethical finance**

In March 2018, the European Commission published an "**Action Plan for Sustainable Finance**," outlining the strategy and measures to be taken to achieve a financial system capable of promoting development that is genuinely sustainable in economic, social and environmental terms, helping to implement the Paris Agreement on Climate Change and the United Nations 2030 Agenda for Sustainable Development. The action plan recommends ten actions to be taken at the European level to:

- encourage the channeling of financial investments toward a more sustainable economy;
- consider sustainability in risk management procedures;
- strengthen transparency and long-term investment.

Concluding Italy's section, we can here provide some **best practices**. Below can be found links and references to at least 2 different projects, initiatives, practices implemented of the country of reference. Moreover, information about the specific objectives, innovations introduced, beneficiaries addressed and results achieved are included:

The areas in which **Italian companies are committed to Corporate Social Responsibility** are many. They range from supporting poverty, helping struggling mothers and children to supporting children and youth with disabilities, and combating unemployment. To give a **few examples**, IntesaSanpaolo stands out for poverty support, disbursing hundreds of millions of euros to support those with serious economic difficulties. In addition to this, it funds about 10,000 meals a day, as well as clothing, medicine, and beds. Pirelli supports projects aimed at improving health services in the countries where the company is active: in Romania, it is the protagonist of donations of medical equipment and subsidizes the training of health personnel for the Slatina hospital in collaboration with Niguarda Hospital in Milan. We are talking about hundreds of professionals. Pirelli's contributions are not limited to Romania, but also include Brazil, where the company supports the Pequeno Príncipe Children's Hospital in Curitiba. Lottomatica, in collaboration with CONI, focuses on the educational function of sport as a practice of social cohesion and respect for rules, as well as healthy competition. Moreover, sport gives the possibility to distinguish oneself and can open career prospects for the gifted, giving equal opportunities to people from different social backgrounds. In this project, Lottomatica allows children and young people (the age range is from 5 to 14 years old) to practice various sports for free, from martial arts to athletics, from tennis to sailing and swimming. Even those with disabilities are included in the project through specific pathways. A final example, among countless possible ones, is the Hera Group, which redistributes food not consumed in the Group's canteens to nonprofit entities. This laudable initiative, in addition to helping people in need, has the effect of reducing waste, as well as the amount of waste to be disposed of.

Interviews:

To go beyond the traditional concept of Corporate Social Responsibility it is necessary to go beyond the boundaries of the project partnership. This is why it's been decided to include in the analysis some targeted interviews with privileged witnesses, experts in the field and stakeholders.

Starting with the **definition of the concept of Corporate Social Responsibility**, the involved actors provided the following contributions:

- **Stakeholder 1, Silvia Zanellato - Contact person for Training and Organisational Development:** In the evolution of the concept of Corporate Social Responsibility, from the Observatory of our economic and social sector (Padua – Commerce Tourism and Services) we now see it translated into a different look, meaning and vision on the company and its purpose. It is a new concept - more or less conscious - of the governance strategies themselves, which are no longer only oriented towards business, but to encompass the possible repercussions on the social and environmental, natural and human. All companies (large, medium and small) today are committed to effectively manage the issues of their impact, reduce their negative effects and, if possible, activate and multiply positive and virtuous ones. We believe that the theme of real concretisation today of CSR is to make possible a real work-life balance, to safeguard the environment in which the company and its community are inserted, to make tangible the commitment to social welfare no longer under a mere charitable impulse of entrepreneurs or collaborators, no longer as a compromise or a façade choice but as a choice of life and work and as an urgent necessity. There is an urgent need to focus on three important axes: Human Capital (as a real and constant taking charge of the person) Environment (new sustainable packaging, local value chains) and Social (effective inclusiveness, capable of enhancing diversity for the common good).
- **Stakeholder 2, Maristella Zantedeschi – Sociologist, Researcher:** Key elements: Taking direct responsibility for actions that produce positive impacts on society and the environment. Intentionality. Incorporation in one's organisation's objectives of general interest. Evolution of the concept: from reduction of negative effects (reduction of negative externalities produced by one's actions) to contribution to generating positive effects. Extension from the environmental sphere to the community/social sphere. Examples: development of inclusive employment opportunities - generation of benefits for the community in which the organization operates, even if not directly related to its business/mission – enhancement of the natural and man-made resources of places - attention to health (in a broad sense) and education of its stakeholders on health care.
- **Stakeholder 3, Perlage Winery representatives:** CSR is a company modus operandi that integrates the principles of responsibility towards the environment and the community into its production processes or services. Criteria are adopted in the choice of materials, processes and management of resources and employees in line with environmental and social sustainability. CSR touches several areas: attention to recycling and reuse of the company's waste materials, adoption of renewable or low-energy technologies, attention to the Community with shared projects on areas of mutual interest, care of one's own production chain or business partners, creation of a healthy and inclusive environment in the company. Whereas a few years ago CSR had a more self-referential and qualitative character, in recent years this approach has shifted towards measuring one's own "CSR"; through quantitative indicators and third-party, independent certification of one's own actions.
- **Stakeholder 4, Silvana Manica - Head of Sector – General Secretariat, Library and Archives, Strategic Planning, Institutional Communication, OPR, Coordination of Chamber Participations, CSR - Environment:** Starting with the

latest definition “Corporate responsibility for its impact on Society”, the evolution of CSR over the last two decades has seen a gradual shift in focus away from philanthropy and charity towards a more complex and inclusive vision, making the vastness of the concept evident. The more recent emphasis on a systemic view of CSR is also an interesting aspect that helps to keep in mind the roots and importance of the connections between the 3 pillars of sustainability and makes it possible to affirm that socially responsible companies contribute to sustainable economic development and greater social cohesion. For an entrepreneur, being socially responsible means asking oneself about the impacts of one’s activity, trying to minimise the negative ones and increase those that benefit employees, the community and the surrounding area. It means going beyond profit, respecting and caring for the needs of others, preserving the environment, leaving a positive footprint. A socially responsible entrepreneur ensures work-life balance for employees, safe and comfortable workplaces, company welfare and incentives, intelligent transport, inclusion of diversity, integration with and actions for the surrounding community, receptiveness and proactivity towards customers and buyers, low environmental impact, care in the choice of raw materials and sources of supply, efficient production processes, sensible delivery and packaging, use of innovative technologies for the benefit of employees or the environment, reduction of waste, ethics in conducting business

- **Stakeholder 5, Santo Romano - Director of Economic policies, human capital and community programming Area:** By Corporate Social Responsibility, in line also with what the European Commission has indicated, we understood “the voluntary integration by companies of social and environmental concerns in their business operations and in their relations with stakeholders. CSR represents a model of corporate governance, no longer oriented only towards the internal dimension, but marked by the active relationship between business and society: the company can take responsibility for the environmental impacts and consequences of its activities, it can account for the effects, including economic and social, that reverberate on the surrounding environment and thus also assume a social role. Also thanks to the resources of the ESF 14-20, since 2016 specific initiatives have been financed to promote the implementation of projects aimed at spreading the culture of corporate social responsibility as a strategic factor for the development of the territory and for the competitiveness of Veneto enterprises. The projects made it possible to spread the culture of CSR, encouraging the adoption of good corporate social responsibility practices for consumers, workers and the environment. Also in the light of the evaluations made, the commitment of the regional administration to the development of a CSR culture seems to have produced significant results both in terms of increasing the knowledge and awareness of the various stakeholders on the subject, and with respect to the use of practices and approaches with which the various types of Veneto enterprises approach this issue.

Moving to what the consulted experts said about the **evolution of the CSR concept in recent years**, we report the following contributions:

- **Stakeholder I, Silvia Zanellato - Contact person for Training and Organisational Development:** CSR today is probably no longer perceived as a long-term strategy and the prerogative of big brands and corporations, but has become an intrinsic value for the company itself, its products and services. If at first it was seen as a choice dependent on the sensitivity of the individual employee, today it has become a physical, moral and intellectual requirement: today, CSR is a collective good capable of returning value to the company even in the immediate future. First and foremost with respect to its consumer/collaborator and the development of the corporate image in line with the sensitivity of both these targets.

CSR is in fact a new effective awareness of human, social and environmental impacts, and not only on the part of companies but also of individuals, be they consumers, workers, citizens, observers, etc.

The impacts of the COVID19 pandemic crisis have not only changed living and consumption habits, but have often changed mindsets, altering individual and community value scales. Community has become an essential value. To be able to breathe and experience a different environment, to reduce transformations, mutations, irreparable damage such as this has become essential. Man has once again become the centre around which economic, environmental and social development revolves. And it is the orientation of consumer choices that supports (makes urgent and necessary) a real CSR policy and strategy of companies.

Because these consumers are also workers who today choose to work or not to work in companies that make CSR principles tangible and consistent. Undisputed indicators of this are the exorbitant numbers (regionally, nationally and globally) of what is defined as the Great Resignation and that if on the one hand it is influenced by the new values (vital need to return to sharing, to the natural sense of time and space, to the centrality of oneself and one's loved ones) of workers, on the other hand it influences and conditions the productivity and competitiveness of the companies themselves.

- **Stakeholder 2, Maristella Zantedeschi – Sociologist, Researcher:** Emerging innovations: focus on community/social dimension - greater sensitivity driven by new generations - companies (large-medium in particular) incorporate CSR in their business plans - PA incorporates sustainability in strategic policy plans. Metrics: significant focus on reducing inequalities - indicators linked to SDGs of Agenda 2030 as cross-cutting benchmarks.
- **Stakeholder 3, Perlage Winery representatives:** Emerging innovations include an increasing interest in categorising CSR topics according to the ESG (Environmental/Societal/Governance) criteria of the European Taxonomy for financial evaluations and investment guidance. One can see an alignment of a company's individual objectives with the objectives designated at European level, especially with regard to climate change and energy. In recent years, in fact, several targets have been drawn up at the international level that are closely linked to the topic of CSR. These include the European 'Green Deal', i.e. a European vision on CSR issues. It is a wide-ranging programme, but one that lays the foundations for the Europe of the future and today's youth. There are also other growing phenomena such as the focus on more sustainable supply chains in those sectors known for their high environmental and social impact such as fashion. Benefit Corporations, companies that pursue environmental and social sustainability objectives in their business operations, are steadily increasing along with BCorp (Benefit Corporation) certified companies. CSR should be increasingly about reporting on what is being done and what the objectives are for each year. An impact report or Sustainability Report could be one of the tools applicable in each company, albeit with differences depending on the size and internal resources of the individual company. Currently, awareness of these issues is increasing. Covid-19 has certainly increased attention to social and environmental responsibility issues. Direct or indirect events related to the health emergency have accentuated certain critical issues and accelerated certain processes, such as the transition to digitalisation, not without 'further' contradictions. The business world has in general become more aware of CSR issues and is gearing up, albeit gradually, to tackle these topics with new competences. Workshops, working groups, regional projects, webinars on CSR issues are the order of the day now.
- **Stakeholder 4, Silvana Manica - Head of Sector – General Secretariat, Library and Archives, Strategic Planning, Institutional Communication, OPR,**

Coordination of Chamber Participations, CSR – Environment: Undoubtedly, today technology and innovation make it possible to reduce negative environmental impacts and there is greater sensitivity to ethical issues. Synthesising through metrics and indicators is not easy, but things are certainly changing: this can be seen in the national and regional commitment to implement EU and international proposals, the presence of numerous projects, funds and partnerships that are being developed/consolidated, and the affirmation of CSR in surveys and research. The recognition of Benefit Societies is also important. At the level of applications, given that there are many possible "actions" within CSR, we consider some tools available to companies to be important: accountability and reporting (especially the sustainability report), ISO26000, application of Agenda 2030, implementation and use of Management Systems, even without third-party certification, with a view to optimising procurement, use and consumption (Circular Economy).

- **Stakeholder 5, Santo Romano - Director of Economic policies, human capital and community programming Area:** I believe that what has been achieved in recent years in terms of disseminating a CSR culture, together with the impact of digital transformation, climate change and the impact of the Covid-19 pandemic, show how the application of CSR principles for every company is imperative. The United Nations' Agenda 2030 provides the framework to guide the transition towards an economic development model that aims not only at profitability and profit, but also at social progress and environmental protection. This need is now recognised by all and has become imperative to avert a future that continues to increase social and environmental problems. The pandemic first and the war now are showing the fragility of our socio-economic systems. Special attention must be paid to the role of the social economy, which encompasses a variety of businesses and organisations that, sharing the goal of putting people first and making a positive impact on local communities, play an important role in job creation, inclusive and sustainable growth and in fostering the integration into the labour market of those furthest from it.

Also with reference to the most relevant **future trends concerning CSR**, the consulted experts expressed their views:

- **Stakeholder 1, Silvia Zanellato - Contact person for Training and Organisational Development:** In line with the above, we believe that CSR will continue its path of transformation into a primary requirement for people and consequently for the companies that are set up and offer their products to people. What is happening on a global level necessarily requires a change of course because the sensitivity has changed and with it the motivational drive to consume, to identify the ethical, environmental and social value that products and services carry within them. CSR will tend to become a priority on the value scale of individuals and communities, with the need for actions to become increasingly simple, concrete, everyday and verifiable.
- **Stakeholder 2, Maristella Zantedeschi – Sociologist, Researcher:** Possible scenarios can be the broadening the focus on the community dimension and an attractiveness of investments with positive social and environmental impact. In addition, we may find the introduction of social/environmental impact indicators as evaluation factors for investment plans (both PA and market). CSR in our territories can evolve in support for SMEs and micro-enterprises in joining local networks (territorial or supply chain) to make accessible the investments needed to ensure and develop sustainability

- **Stakeholder 3, *Perlage Winery* representatives:** In the future, I foresee increasingly focused and stringent national and international regulations on CSR issues, to which companies will have to adapt. However, there is also a risk that different certification systems will emerge in a framework that is not harmonised and widely shared. The criteria for assessing the effective transition to CSR should be based on measurable indicators, recognised at European level and linked to the areas of Environment, Community and Governance.
- **Stakeholder 4, *Silvana Manica* - Head of Sector – General Secretariat, Library and Archives, Strategic Planning, Institutional Communication, OPR, Coordination of Chamber Participations, CSR – Environment:** There could be two possible future scenarios with diametrically opposed outcomes. The first sees us slowly continuing on the road to sustainability, but we should have realised by now that we do not have much time before our Planet collapses. The second calls for accelerating the transition process towards all-round sustainability. In general, in Italy, the focus on the ecological and digital transition and on issues of inclusion and equality, also thanks to the funds made available by the National Recovery and Resilience Plan, will certainly be a driving force for the affirmation of CSR. At the same time, the concrete returns of 'investments' in CSR, in terms of improved company reputation, better access to credit, better company organisation, increased competitiveness in the market, etc., will be a spur. Nevertheless, individuals will have to become fully aware of the usefulness of their commitment to CSR issues. It will be increasingly necessary to collect and share what are called best practices (which represent a stimulus for continuous improvement), support (through calls for tenders and similar initiatives) worthy projects and reward virtuous realities. It will also be necessary to ensure effective information campaigns and spread the culture of doing good, because wealth is not only that which is measured in terms of profit, but also the inner wealth, linked to the perception of one's own usefulness for the future and for others.
- **Stakeholder 5, *Santo Romano* - Director of Economic policies, human capital and community programming Area:** On 20 July 2020, the Regional Council approved the Regional Strategy for Sustainable Development, following which a memorandum of understanding was signed that promotes the application of the principle of sustainable development in order to ensure that the satisfaction of the needs of present generations does not compromise the quality of life and possibilities of future generations. The term sustainability emphasises that public policies and actions and behaviour in general, also undertaken by private actors, must be considered not only for the impact they generate in the present, but also for the impact they will have on future generations. Therefore, sustainable development, i.e. actions of change aimed at increasing wellbeing, is sustainable if the exploitation of resources, the use of financial resources, technological evolution and institutional changes are consistent with future needs, as well as current ones.

The concept of sustainability revolves around three basic components

- economic: ability to generate income and new and more qualified work;
- social: capacity to guarantee conditions of human well-being (security, health, education, democracy, participation, justice, etc.) distributed fairly;
- environmental: ability to maintain the quality and reproducibility of natural resources over time.

The Regional Strategy for Sustainable Development, in addition to being a regional planning document, constitutes a reference for institutions, territorial communities, civil society representatives, businesses and citizens in order to create a more inclusive region, attentive to economic development compatible with social and environmental balance. This strategy has also been taken into account in the definition of the new ESF+ PR for the 2021-2027 programming period, which focuses on the main challenge of raising people's quality of life.

The Strategy identifies six strategic macro-areas. Each macro-area is associated with lines of action in which the Region, in synergy with other public and private actors, will be called upon to intensify its intervention to improve the quality of policies for economic, social and environmental sustainability. The macro-areas and lines of intervention are interrelated, as are the competent or otherwise interested actors, and therefore an integrated reading is needed. CSR issues must also be interpreted in the light of this development strategy. Technological innovation, artificial intelligence, human wellbeing and the health of natural systems, social innovation and the adoption of new economic models, the reuse and recovery of raw materials, agricultural development and food safety, the wellbeing of workers and the competitiveness of businesses: these are some of the priority challenges of this historic period, to which we must respond.

The consulted experts also expressed their views about **skills, knowledge and capacities that will foster dissemination of CSR approaches in the future:**

- **Stakeholder 1, Silvia Zanellato - Contact person for Training and Organisational Development:** We believe it is still very important to continue working on awareness-raising and information, particularly towards micro and small enterprises. It is important to continue disseminating good practices (such as simple and concrete guidelines) that indicate concrete actions to be implemented with respect to sectors, sizes, processes, products, etc. Clearly, then, depending on these variables, it will be important to support the development of specific skills (technical as well) to make corporate CSR initiatives concrete: training courses could be implemented to guide operational choices from a CSR perspective, how to choose materials or suppliers, products and supply chain partners, processes with low environmental impact, how to communicate one's vision, how to make it a real internal and external value, how to enhance one's human capital, supporting its growth and reconciliation and equality/equality, how to improve the economic and financial performance of one's company, etc. But all geared towards a change of mindset and, who knows, of business models. There are also many micro and small enterprises that are becoming benefit companies and starting an assessment path to become BCorp.
- **Stakeholder 2, Maristella Zantedeschi – Sociologist, Researcher:**
 - Assume the perspective of sustainability in whatever objective/action you plan - it must become a "taken for granted" element, which you don't even need to talk about (like knowing how to read and write... be sustainable!)
 - Assume an attitude of proposal and proactivity in the development of sustainability: in order to overcome the concept of "do no harm" and develop the "generation of positive effects" part, it is necessary to assume an attitude of proposal (e.g.: by carrying out this task, what positive externalities can I produce?)
 - Promoting intergenerational exchanges (mixing knowledge, perspectives and sensitivities to foster contamination)
- **Stakeholder 3, Perlage Winery representatives:** The skills required to approach CSR are transversal and are, where possible: technical knowledge to ensure that the actions carried out are effective and scientific; interpersonal skills to foster openness and communication with stakeholders inside and outside the company; creativity and innovation to foster the integration of sustainable models or good practices in the company; the ability to work in a team or coordinate a working group from a goal-oriented perspective; and sensitivity to safeguarding and respecting the Planet.

- **Stakeholder 4, Silvana Manica - Head of Sector – General Secretariat, Library and Archives, Strategic Planning, Institutional Communication, OPR, Coordination of Chamber Participations, CSR – Environment:** Over the years, we have been able to see that the entrepreneurs considered 'socially responsible' are those also labelled as 'visionaries' who have started companies from scratch, capable (perhaps) of overcoming numerous business crises. It is therefore fair to say that, in order to foster the spread of CSR, it is not so much necessary to have an appropriate theoretical background as it is to have an open mind, a willingness to improve oneself and to find new solutions to problems, putting oneself first and looking for solutions that also benefit others. Trying to share the same values with other people, also by creating a group/network. Communicate clearly using multiple modes and channels to make oneself known. A strong limitation to CSR dissemination is the fear of being self-referential and taking it for granted that what one does is done by many.
- **Stakeholder 5, Santo Romano - Director of Economic policies, human capital and community programming Area:** Competence development of all people is a key driver for the achievement of the goals set by the 2030 Agenda for Sustainable Development and defined in the Regional Strategy for Sustainable Development, in particular in relation to 4 macro strategic areas: for the well-being of communities and people, for all-round innovation, for responsible governance and for a resilient system. Training is the main lever of change for people and organisations. With the ESF+ resources for the next period 2021-2027, the Region aims to implement a competitive and expanded training offer, supporting the quality, innovation and excellence of the regional vocational education and training system (IeFP), of higher technical education (ITS Academy), as well as of the services and supply of higher and continuous training to enhance the adaptability of people and enterprises and promote new skills for research and innovation, ensuring the portability of skills, strengthening the regional system of identification, validation and certification of acquired skills. It is only through training that one can help support people's adaptability and capacity to innovate, so as to cope with change by seizing the opportunities inherent in every transformation. And what should be focused on is a mix of both technical-specialist skills to cope with the ecological and digital transition, and transversal skills to support people's capacity for lifelong learning, working together and developing innovation and creativity. The Region is committed to promoting decent work by reaching out to the business and social fabric to communicate the opportunity and challenge represented by the inclusion of diversity and the improvement of working conditions, balanced with environmental sustainability objectives. The empowerment and retraining of those who, for various reasons, are more distant from the world of work and the services of orientation and accompaniment to work, modelled on the specific needs of the person, will guarantee more stable and satisfying employment in the long term, making Active Policies an effective tool for implementing SDG 8 - Decent work and economic growth for the development of a sustainable and inclusive labour market.

Thereafter, we report some **specific practice or study case mentioned by the experts** during the interview:

- **Stakeholder I, Silvia Zanellato - Contact person for Training and Organisational Development:** Given that our observatory consists mainly of SMEs in the Trade, Tourism and Services sector, I believe that simple examples of day-to-day management of their own businesses can be considered good practices:
 - attention to their workers, their life and work times with the introduction of organisational flexibility, smart working and time banks;

- introduction of welfare involving local actors and providers;
 - training offer for retraining and support to employability;
 - adoption of guidelines -for example- for sustainable catering (seasonality, 0 km products and supply chain, waste reduction, inclusion of disadvantaged persons, etc.);
 - identification of low-impact packaging, as well as reduction of energy consumption/CO2 production also adopted in collaboration with public and private stakeholders;
 - innovation of products or services capable of improving the wellbeing and health of consumers/workers (low-glycemic or hyposodic products, introduction (or collaboration) of dieticians-nutritionists in the company, collaboration with ASLs in training and information projects;
 - participation in local projects (public-private) to support communities and categories most at risk of social exclusion and poverty (the elderly, for example);
 - adhesion to projects supporting a new culture oriented towards the common good, legality, equity and equality;
 - adhesion to projects for urban regeneration and sustainable mobility.
- **Stakeholder 4, Silvana Manica - Head of Sector – General Secretariat, Library and Archives, Strategic Planning, Institutional Communication, OPR, Coordination of Chamber Participations, CSR – Environment:** At national and local level, there are many interesting company cases to study and replicate, some of which have been made known on the dedicated website <https://www.impreseresponsabili.tvbl.it/> as part of the activities carried out as CSR-Environmental Services: CSR Open Day, Open Day teachers, Social Innovation and Sustainable Development Award - 1st edition and 2nd edition.
A local virtuous example, which recently received our special appreciation, concerns the company Galdi SrL
 - **Stakeholder 5, Santo Romano - Director of Economic policies, human capital and community programming Area:** Attention to the environment, work and inclusion are just some of the fundamental pieces that make up the puzzle of the sustainable company. In order to help companies, whether large or small, to better orient themselves in this vast topic, the 'Sustainability Week, an Agenda for Corporate Social Responsibility' was held from 20 to 24 September 2021, realised within the framework of a regional project financed by the POR FSE 14-20 (DGR 816/2019). In order to gather all the information and milestones of the activities carried out within the framework of the Sustainability Week and other initiatives on the topic, we have a dedicated website <https://www.inn-veneto.it/#eventi>. It was five days full of meetings, testimonies and best practices, which allowed the participants (representatives of various sectors, associations and companies in the area) to interact dynamically, listening to the experts and at the same time getting involved. All the Goals of the 2030 Agenda were addressed across the board, but five in particular served as 'pillars': SDG 12 - Responsible Consumption and Production, SDG 2 - Zero Hunger, SDG 8 - Decent Work and Economic Growth, SDG 16 - Peace, Justice and Strong Institutions, and SDG 11 - Sustainable Cities and Communities.
At the centre of the debate on the fourth day was the theme of how public and private can support CSR and the need to integrate the perspective of the PA and that of businesses, profit and non-profit, for the development of sustainable communities, from the environmental, economic and social points of view. This collaboration between PA and enterprises can be supported both by investing in the application methods of traditional contractual tools between PA and enterprises (e.g. by enhancing environmental and social sustainability criteria in tenders and disseminating their practices), and by promoting new

forms, including legal ones, of relations in the perspective of co-programming and co-design between PA and enterprise.

From the summary of the work of the five days, the centrality of the environmental sphere emerged, but without forgetting people and the economy, with much confidence in the next generation.

Finally, we report some **recommendations** proposed by the consulted experts:

- **Stakeholder 1, Silvia Zanellato - Contact person for Training and Organisational Development:** To continue with the information and awareness-raising path by favouring discussions with testimonials, stakeholders and influencers sensitive to the issue, with concrete examples of CSR on their scale, and certainly encourage their free creative, multimedia and cognitive approach to make them act and measure their results (creation of thematic contests, of initiatives that support their value-based adherence to the CSR principles).
- **Stakeholder 2, Maristella Zantedeschi – Sociologist, Researcher:** Dealing with CSR means dealing with one's future, one cannot do without it. I would suggest 'practising social responsibility' rather than 'formally studying it'. Compare ways of doing things that generate different impacts, see and analyse the effects of the impacts generated in a tangible way, build experiences that develop a mental approach rather than producing theoretical knowledge.
- **Stakeholder 3, Perlage Winery representatives:** The future of work is 'applied sustainability' at every level. Facing current challenges, especially environmental ones, is a priority, being aware of how our Planet works is a prerequisite, understanding that we are interdependent is a pleasant rediscovery. We wish all the classes involved in the project a lot of curiosity and the ability to question pre-packaged models, even those considered 'eco-friendly' or 'super sustainable', with a view to the real pursuit of the objectives that CSR sets itself.
- **Stakeholder 4, Silvana Manica - Head of Sector – General Secretariat, Library and Archives, Strategic Planning, Institutional Communication, OPR, Coordination of Chamber Participations, CSR – Environment:** For the project implementers of the project, we have no particular recommendations as we already share the spirit and importance of continuing both the operation of disseminating and deepening the topic in schools and of involving companies and other actors in the project. For the students, our wish is that they do not approach CSR as a study topic for its own sake, but that they approach it with a close and personal vision, succeeding in making the values inherent in CSR their own. That they become promoters as citizens and future workers-entrepreneurs of the importance of dialogue with stakeholders, of sharing and achieving those goals that this generation struggles to achieve, thus overcoming the limitation that the current economic model imposes.
- **Stakeholder 5, Santo Romano - Director of Economic policies, human capital and community programming Area:** The 2030 Agenda is already being talked about in schools and young people are increasingly aware of climate urgencies, digital transformations, the impact of the pandemic, experienced directly on their skin, on society. Talking about or studying CSR means inviting them to think about what their active role could be once they enter the company and, more generally, civil society, but young people must be accompanied to do, to actively experiment starting from their everyday life...(they love Instagram but they do not know what environmental impact each photo exchange

produces...) The recommendation for the project implementers is to translate CSR activities into concrete workshop experiences, highlighting the link with the objectives of the 2030 Agenda for Sustainable Development and with the everyday life that young people live.

In the actions that the Region is preparing there is a strong focus on promoting a new culture of decent work, respecting people's rights and in tune with the European green transition, and on facilitating access to quality employment also for people at a disadvantage, without discrimination and under conditions of gender equality, work-life balance and sharing the role of care. The Veneto Region is committed to promoting decent work by addressing the business and social fabric to communicate the opportunity and the challenge represented by the inclusion of diversity and the improvement of working conditions, in balance with the objectives of environmental sustainability. Only through the integration of the weakest and most disadvantaged population groups can the development of the labour market be said to be sustainable. But this commitment must be translated into action by everyone, including young people, because they are our future and can make a difference.

Germany

Moving on to Germany, we can start off by **describing the main Country priorities in the field of Corporate Social Responsibility, with special attention to the integration of CSR into education and training.**

The German Federal Ministry of Labor and Social Affairs considers CSR as the responsibility of companies for their impact on society (social, ecological and economic aspects), including fair business practices, employee-oriented personnel policies, the economical use of natural resources, the protection of the climate and the environment. Particular attention is given to the commitment and responsibility in the supply chain.

The contribution of companies to social welfare is institutionalized in Germany through social security systems, in addition, an important feature of the relationship between employer and employee is also given by the training (Ausbildung) system that also plays an important role in the economy and links students with companies.

In the **2010 CSR Action plan** it was highlighted that, to spread CSR practices it was important to raise the general awareness on the topic. For this reason, **the government dedicated a part of its strategy to integrating CSR in education**, qualification, science and research: “the importance of values (such as trust, respect and integrity) for sustainable and social economic and social development **should play a role in all phases of knowledge transfer**”. Therefore, the German government (Bundesregierung) set the goal to:

- Improve economic competencies and knowledge about CSR in education from school through vocational training and higher education.
- Create incentives to give CSR topics greater weight in research and teaching at German universities and schools, to establish interdisciplinary research networks, and to promote the theory-practice dialogue.

In order to do so the German government decided to:

- Invest in the spread, research and development on CSR in Universities and created a strategy to improve training and continuing education with regard to CSR issues for subject teachers and have practice-oriented teaching materials developed.
- To promote the networking of schools and business together with the associations and chambers.
- To promote internships as important starting points for cooperation
- To promote seminars on the topic of social and ecological sustainability; BMU's education service and teaching materials that the BMELV developed in 2008 with the Youth+Education Foundation for vocational schools (extended to general education schools); online materials funded by the Federal Ministry of Justice and Consumer Protection. The worksheets introduced pupils to different CSR concepts and let them design, present and discuss a project plan for their own CSR ideas for a company.

Moving to the **policy orientations** at national level in terms of legislation in force and strategic planning, we can here report some relevant information on the matter:

- **Responsible business conduct, corporate social responsibility and new business models**

Germany has a long history of developing Sustainable policies:

- Since the 70s, environmental protection also became a relevant e.g. Federal Immission Control Act (**Bundes-Immissionsschutzgesetz**).
 - During the **2007 G8 Summit in Heiligendamm under the German presidency the importance for responsible business was highlighted**.
 - The **National CSR Forum** as a body in which a wide range of social actors address the issue of CR, which has provided significant support to the Federal Government in the development of a National CSR Strategy. - Based on its recommendations, the Federal Government adopted **the CSR Action Plan in 2010**,
 - Since 2013, as part of its CSR strategy, the Federal Government created the CSR Award to honor outstanding examples of **CSR strategies that implement exemplary fair business practices and employee-oriented human resources policies, use natural resources sparingly, protect the climate and the environment, get involved locally and assume responsibility in the supply chain**.
 - At the end of **2016, the National Action Plan developed by the Federal Government was adopted by the cabinet as an implementation of the UN Guiding Principles on Business and Human Rights**. This sets the responsibility of German companies for respecting human rights in a firm framework for the first time.
 - In compliance with the numerous international such as the Directive 2014/95/EU, the previously voluntary reporting has been replaced by **mandatory reporting for large listed companies with more than 500 employee since the beginning of 2017**.
 - In July 2022 a new Act on Corporate Due Diligence in Supply Chains (**Lieferkettensorgfaltspflichtengesetz, LkSG**) was approved and will enter into force in 2023 and regulate Corporate responsibility for the observance of human rights in the supply chains is regulated (for companies with >3000 employees)
- **Ecological Transition, environmental sustainability, circular economy**

The policy field of environment was first developed in 1969, when the first goals and measures were introduced.

Some important regulations that were introduced between the 70s and 90s were:

- the Waste Disposal Act (1972),
- the Federal Immission Control Act (1974) (air pollution control)
- the Chemicals Act (1980)
- the Closed Substance Cycle and Waste Management Act (1994)
- the Federal Soil Protection Act (1998).

Germany is committed to sustainability in the area of environmental and climate policy. Overall, the avoidance and precautionary principles prevail in German sustainability policies. In 2016 Germany adapted its sustainability strategy to that of the UN following the principle of harmonizing environmental, economic and social aspects. Consequently a number of measures have been adopted in which sub-goals are defined such as:

- Reduction of particulate matter pollution
- Reduction of nitrogen oxide emissions
- max. land consumption 30 h per day
- Share of ecological cultivation areas min. 20%.
- Expansion of renewable energies to at least 30
- Reduction of general energy consumption
- Increase market share of organic products to at least 34 %.

In order to keep the implementation and progress towards the goals transparent, **the federal government publishes reports regularly through the help of international and independent experts.**

The measures that Germany intends to take are specified in the **2030 Agenda.**

On 24 June 2021, the German Bundestag passed a new **Federal Climate Protection Act (KSG)** which raises the German greenhouse gas reduction target for 2030 to -65% compared to 1990. By 2040, greenhouse gases must be reduced by 88% and greenhouse gas neutrality must be achieved by 2045. Germany is the first EU state to implement the requirements of the Federal Constitutional Court as well as the new European climate targets that were adopted last year under the German Council Presidency.

Furthermore, in order to support the achievement of the new climate goals, the Federal Government adopted an **Emergency Climate Protection Programme 2022 on 23 June 2021.**

- **Ensuring a socially fair transition, social business and human rights**

The promotion of sustainable development is the guiding principle of the Federal Government's policy. Economic performance, the protection of natural resources and social responsibility must go hand in hand if developments are to be sustainable in the long term. An important actor and multiplier for more sustainability is the economy. Germany implements the 17 global Sustainable Development Goals (SDGs) of the United Nations' 2030 Agenda for Sustainable Development with the German Sustainability Strategy.

On 21 December 2016, the Federal Government adopted the **National Action Plan on Business and Human Rights (NAP) in the Federal Cabinet.** In the Action Plan, the **Federal Government formulates its clear expectation that companies comply with human rights due diligence and respect human rights along their supply and value chains.** With the NAP, the German government wants to contribute to improving the human rights situation worldwide and to shaping globalization in a socially responsible way with a view to the 2030 Agenda for Sustainable Development. By providing reliable framework conditions for German companies, the German government wants to work towards fair global competitive conditions.

Particular attention has recently been given to the Corporate Due Diligence in Supply Chains through the new **Lieferkettensorgfaltspflichtengesetz**

- **Corporate Governance, Stakeholder engagement, fair industrial relations**

In order to further engage companies into applying CSR policies, not only did the government introduce rules such as the one on Mandatory reporting in 2017, it also applied softer strategies. For example, the Federal Ministry of Justice (BMJ) founded the CSR Initiative together with thirteen companies to initiate a process to develop principles and guidelines for corporate digital responsibility (CDR). Nowadays the initiative CSR in Deutschland involves numerous stakeholders from companies as well as non-profit institutions in the improvement of CSR. One of the main initiative that every year involved a large number of stakeholders is **the CSR Price.**

The price, awarded by the German Government, includes different categories of companies according to their size and number of employees, starting from SMEs to large Enterprises. Special awards are also given for specific categories of attention. The jury I not only in

charge of analyzing companies CSR strategies and their implementation, but also to provide feedback on them with aspects that deserve credit or to be criticized. Over the past editions special prizes were awarded also for "Responsible supply chain management" and "CSR and digitalization". Following the candidatures from the 2013-2018 the Federal Ministry of Labor and Social affairs published a study on CSR-Trends.

Another document that sets the German standards in CSR is the **German Corporate Governance Code**, which describes the statutory regulations for the management and supervision of German listed companies, it contains internationally and nationally recognized standards of good and responsible corporate governance, in the form of recommendations and suggestions. The Government Commission reviews the Code annually to determine whether it continues to reflect current best practice in corporate governance and adapts it where necessary. Compliance with the recommendations is not mandatory by law, however their justification in the event of deviation is.

- **Social Impact Investing, Ethical finance**

The CSR price is an insightful tool to investigate and verify companies' social impact.

As to Ethical finance, in 2021 the German federal cabinet adopted the first **Sustainable Finance Strategy**, which aims to mobilize urgently needed investments for climate protection and sustainability and addresses the increasing climate risks for the financial system. Here climate protection and sustainability become fundamental principles. The program includes measures includes reallocating the federal government's investments to sustainable forms of investment, sustainability labeling for consumers (sustainability traffic light) and new sustainability reporting requirements for companies. One example is the KfW Bankengruppe, which is one of the world's largest green bond issuers worldwide. In addition, insurance companies are already very active. The plan includes 26 short- and long-term measures to develop and spread sustainable finance. Among these The German government will increase its commitment to promote sustainability in the financial systems, including raising awareness and building competencies on sustainable finance (capacity Building), especially of financial actors.

When it comes to social impact investment numerous article highlight that Germany is still lagging behind and, despite some already existing specialized investment funds, consultants, intermediaries and networks, but the topic has not become popular and Germans tend to prefer more standardized ways of investments. Furthermore, there is a lack of suitable investment products in different asset and risk classes; of support from policymakers in adapting the legal frameworks, and of incentive mechanisms for more impact-oriented start-ups and financing.

Concluding Germany's section, we can here provide some **best practices**. Below can be found links and references to at least 2 different projects, initiatives, practices implemented of the country of reference. Moreover, information about the specific objectives, innovations introduced, beneficiaries addressed and results achieved are included.

The last CSR Price was awarded in 2020. It is therefore insightful to take the winners from the past editions as nationally acknowledged best practices. In particular the winner of the category of >1000 employees.

- **BASF SE (www.basf.com)**

The company is involved in the Chemical industry and has about 117.628 employees.

The jury's acknowledgements: <https://www.csr-in-deutschland.de/DE/CSR-Preis/CSR-Preis-2020/Preistraeger/preistraeger.html>

“The company plays a pioneering role in integrated reporting and the presentation of CO₂ emissions and promotes the implementation of sustainability among other companies in the industry through transparency. BASF SE also proved to be a responsible employer and systematically addresses the issue of human rights due diligence in management and decision-making processes. “

“The jury also positively highlighted BASF SE's commitment as a founding member of the cross-industry Value Balancing Alliance e. V. Furthermore, the organization is developing a standard that helps to make corporate value contributions visible to society in ecological, social and financial terms.”

BASF's aim is to create chemistry for a sustainable future (<https://www.basf.com/global/de/who-we-are/sustainability.html>). BASF works on innovative solutions and is reinventing its processes and technologies to reduce emissions caused by chemical production and which is very energy-intensive, the goal is to reach net emission neutrality by 2050.

- **Allianz (<https://www.allianz-vertrieb.de/>)**

It is ranked 1st among the 20 most sustainable companies in Germany according to the ESG-criteria (environment, social, governance). The ranking was published by Statista (<https://de.statista.com/statistik/daten/studie/1226089/umfrage/top-20-nachhaltigste-unternehmen-deutschlands/>) and points the company as another best practice example of big enterprise implementing CSR strategies.

According to their website, Allianz's CSR strategy is based on three pillars:

- a low-carbon economy,
- social inclusion
- sustainable product solutions.

In particular, the climate change strategy is an integral part of this. To do so, they created a special climate team at Allianz to identify and measure climate-related risks at an early stage, and to identify opportunities to optimize their business model.

Allianz has taken up the cause of "ESG factors". ESG, which includes aspects such as non-financial factors that influence business activities. This is intended to reduce risks such as human rights violations, illegal logging activities or even serious allegations of corruption.

As a financial services provider, Allianz's approach is based on managing risk and creating sustainable business opportunities. They use their influence and resources to foster decarbonization and climate action through their resources, expertise and influence. As employers, insurer, investor and corporate citizen to contribute to a more inclusive and stronger society. Through the Allianz Corporate Citizenship Strategy, they promote worldwide social inclusion of young people with particular focus on resilience, health and inclusion in society.

Allianz integrates ESG with responsible investments and insurance by managing risks and finding opportunities. This leads to create sustainable products and services and investments to deliver tangible benefits, and direct capital flows toward sustainable outcomes.

In particular, the Sustainability Committee of the Group Supervisory Board is the highest body for sustainability-related topics of the Allianz Group, it regularly monitors and exchanges on ESG aspects, it controls the Board of Management's sustainability strategy as well as the oversight by the Human Resources Committee of the Board of Management's ESG-related objectives.

The Group ESG Board works as a monitoring instrument inside the company to spread and improve ESG issues in the different companies' departments.

Interviews:

To go beyond the traditional concept of Corporate Social Responsibility it is necessary to go beyond the boundaries of the project partnership. This is why it's been decided to include in the analysis some targeted interviews with privileged witnesses, experts in the field and stakeholders.

Starting with the **definition of the concept of Corporate Social Responsibility**, the involved actors provided the following contributions:

Expert 1 and 3 agreed that CSR is a wide concept that covers several fields. It has many points of contact and includes aspects like social responsibility in the corporate context but also in the social sphere, i.e. sponsoring, donations and other ways to support the corporate environment. CSR involves the areas of sustainability, ecology as well as some "inner aspects" like the company business ethics and overall philosophy. In this context, Expert 3 described it as the meeting point between environment, social and economy. As if there was an overlapping point between the two spheres. Expert 2 shared her approach in regards to education by stating that Corporate Social Responsibility is not only a concept to be explained theoretically but also in practice with a "learn-by-doing" approach. It is something that schools and students should understand during their school life. Similarly, to companies they should however also start acting responsibly instead of just talking about it. She also thinks that CSR should be a topic for the 11th and 12th class in Germany (16, 17 and 18 years old). Expert 4 identified the concepts of CSR+ with the concept of sustainability. She underlined that companies shall act sustainably, looking at the resources they use and how the impact on the society.

Therefore, it is clear that the experts have a broad perspective on CSR that varies in topics as well as approaches in dealing with it.

Moving to what the consulted experts said about the **evolution of the CSR concept in recent years**, we report the following contributions:

Overall, the interviewees have identified many recent changes in the evolution of the concept of CSR.

According to Expert 1 there have been major developments in 3 areas:

- Ecology: increased attention to individual and corporate responsibility
- Social responsibility towards employees: employee-friendly working models, flexibility to life situations, home office and other new practices.
- Social responsibility above society: support services, funding etc.

This latter aspect, which was already important in the past, sort of re-emerged after the pandemic.

One further aspect identified by Expert 2 was digital development. It became more important, also for students and teachers, to understand how the digital transformation influences CSR and makes it more efficient. This also matches with the response of Expert 1 that attributed a lot of importance to the use of digitalization in the application of new working models that also became part of CSR towards employees.

Expert 3 also reckoned that it gained more attention overall. Companies are focusing more on this. There are CSR guidelines, CSR criteria for purchasing, for employees, and also for raw materials management. Overall, it also became more important in the public eye. (E.g. Scandals like Tesla and water problems in Brandenburg).

Expert 4 says that – in the last years – companies have been communicating their social and environmental impact to the consumers as a marketing strategy and more and more students identify themselves with “sustainable” companies, even if they do not really know what sustainable means.

As to the effects of the pandemic, Experts 1 and 2 agreed that Covid-19 itself was not a driver itself in changes of the CSR concept, as it was already an ongoing development, although it some way it affected it. Expert 1 and 4 believe that Covid-19 drove some attention away from CSR as it catalyzed the attention. Expert 2 agreed adding that because of the pandemic, the learning content in the school had been adapted to the long distance learning with the effect that secondary topics such as CSR have been less discussed in class.

Expert 3 pointed out that because of the Pandemic global supply chains have come more into focus and have increased in importance. He believes that social aspects have also come out more (E.g. car companies paying dividends despite lockdowns).

Also with reference to the most relevant **future trends concerning CSR**, the consulted experts expressed their views:

According to Expert 1 many trends are to be foreseen such as:

- External representation and external responsibility (society, ecology, etc.) will be further strengthened, but also the internal aspect will gain importance (This was not so pronounced before, but has become more clear and in focus due to the pandemic)
- Aspects of digitalization in CSR started playing an increasing role. The digitalization process and CSR, offering responsibility in different ways and adding different platforms.
- Possibilities of making work more flexible (which working models still need to be adapted, work-life balance)

Expert 2 added that overall "responsible business" will become the standard in many economic fields, in particular there will be:

- More attention on shorter production and supply chain
- Increase of local and renewable energy resources
- Less extra-European products in Germany
- More communication about green quantifiable USPs by companies

Expert 3 agreed on the importance of aspects like environment, global working conditions, production and supply chains. (E.g. work conditions in Bangladesh, Turkey, China, human rights violation)

Expert 4 thinks that the upcoming trends in CSR are:

- More and more companies engage themselves for equity and diversity in the work field, stating an open-minded recruiting approach;
- Clusters and sectors try to find their sustainability standards and keep track of specific measurements to prove their engagement.

Furthermore some possible drivers to foster CSR locally are:

According to Expert 1:

- An increased sensibilization process in the area of sustainability such as:
- Preventions from/ consequences of natural disasters/climate change
- Changes in everyday habits (e.g. reusable plastic cups for coffee, reducing use of plastic)
- Improvements in marketing measures to increased awareness (e.g. clothing what is bought where and how it is made)
- General change of lifestyle in relation to the responsibility of companies and their work offers. (The typical 8-hour on site working models is becoming obsolete, full-time/part-time models are changing, work is digitalizing)
- Digitalization: the whole goal of CSR must also be related to it, an instrument that favors that.

According to Expert 2 to foster CSR, companies should have:

- An easy way to certify their efforts and communicate them
- A value proposition that meets the "green" requirements of the clients
- A management that understands the value of acting responsible

Expert 3 agreed with Expert 2 on the importance to:

- Implement a way to recognize whether the products are made according to CSR standards or not.
- And added some other suggestions such as:
- Taxes on CO₂emissions and measuring them. (By now it is already part of the corporate culture)
- Legislators should issue EU-standards, some already exist but more attention should be paid to the implementation and more public and public awareness should be created.
- Using Prizes, awards etc.
- Applying different tax rates, e.g. for green electricity

The consulted experts also expressed their views about **skills, knowledge and capacities that will foster dissemination of CSR approaches in the future:**

According to Expert 1, students should learn about CSR through example of everyday life, see that everyone is affected and everyone can contribute. We should raise awareness through fairs, facts, figures, statistics but also through films, media and other various possibilities. In addition, they should understand not only what is happening but why and how we can contribute.

Expert 2 added that students should understand the added value of making responsible business, learn how to trace quantifiable KPIs and develop a feeling of empathy and sensibility towards the topic.

Expert 3 stated that it is important that trainers and students can correctly recognize which products are CSR compliant or not. If they work in the company, make sure that the company acts in conformity to CSR. It is important to understand the difference between marketing or actual implementation since Greenwashing is spreading a lot lately.

Expert 4 says that in the future shall be a better comprehension of CSR. To foster this comprehension, people shall develop more mindfulness and empathy. People shall take into consideration the mid-term impacts of their action and wide causality effects they may produce by choosing a company instead of others.

Thereafter, we report some **specific practice or study case mentioned by the experts** during the interview:

Expert 1 mentioned:

- Clothing marketing campaigns and their increased awareness (e.g. clothing what is bought where and how it is made)
- Development of new working models linked to digitalization (e.g. home office, remote working etc.)

Expert 2 mentioned:

- Awareness on production and supply chain
- Communication about green quantifiable USPs by companies
- To trace quantifiable KPIs
- Green Finance

Expert 3 mentioned:

- The concept of the 3 pillars of sustainable development
- Greenwashing
- Ethical supply chains
- Named some examples of bad CSR:
 - Tesla scandal in Brandenburg about water management in their new factory (<https://www.bloomberg.com/news/articles/2022-03-18/tesla-s-german-factory-will-exhaust-the-area-s-water-supply>)
 - Bad working conditions in countries like work conditions in Bangladesh, Turkey, China in particular mentioned human rights violation of Uyghurs in China (<https://www.vox.com/the-highlight/22632448/xinjiang-cotton-ban-china-uyghurs-fast-fashion>)
 - Lithium extraction
 - Nike sneaker scandal (<https://www.latimes.com/business/story/2021-03-22/nike-sneaker-reseller-scandal>)

Expert 4 mentioned:

- <https://www.pinqponq.com/pages/sustainable-backpack>
- <https://www.greenpeace.de/ueber-uns/umweltbildung/schools-earth>

Finally, we report some **recommendations** proposed by the consulted experts:

All experts agreed on the importance on involving students through practical examples and concrete actions to involve them more.

Expert 1 suggested doing a project through small case studies: he would first show a text, a short film, interview or some other input to be analysed, mostly coming from experts. Then he would put the topic in the context of everyday life. (What is the goal, what are the issues behind it, how am I affected as a student and what can I do to contribute). This part would not only be theory based. To motivate and inspire students I would involve discussions and group work. Then he would ask them to consider and evaluate the current measures and state of the art and how the pupils feel about it and what did they suggest.

Expert 2 suggested involving students in responsible task in the school. For instance:

- To sort the waste in the most recyclable way
- To think about how the students spend their energy resources (electricity, water)
- To make them sensible to social aspects (integration, inclusion)

Expert 3 also suggested doing a simulation game (he did one on lithium extraction, which is often mined in difficult areas of the world).

Therefore, some recommendations of the experts were to:

- Use case studies and short films/documentaries.
- Use statements from experts, short quotations.
- Discuss normative statements (one says this, the other that...)
- Use provocative small newspaper articles to show problems and how to evaluate them in everyday life.
- The learning material should be in German & student's mother tongue)
- Make it practical
- Bring the topic "green finance" into discussion
- The learning material shall be topic of examination
- The achieved knowledge shall be used in the final exam
- The project should look at student's everyday life and their world, use some examples of CSR by companies they are interested into and that they can relate to E.g. using the example of Nike. Sneakers scandal etc.

On teaching CSR in schools Expert 1 highlighted that:

- This can be a marginal topic in the Gymnasium, they don't have a lot of hour a disposal for a CSR program 2 hours for CSR would already be a lot. This might vary on the region and other schools (Economic high schools do have a bit more time for the topic)
- Modules should be extremely good at cutting down and taking out individual areas as well as summarize the key points really well.
- Another option could be creating a Seminar course (3 hours per week for the 11th grade).

Expert 2 also agreed that CSR should be a topic for the 11th and 12th class in Germany (16,17 and 18 years old).

Expert 3 pointed out that there are some High schools that specialize in economics and that could dedicate more hours to the topic.

Slovenia

Moving on to Slovenia, we can start off by **describing the main Country priorities in the field of Corporate Social Responsibility, with special attention to the integration of CSR into education and training.**

On 7 December 2017, the Government of the Republic of Slovenia adopted the **Development Strategy of Slovenia 2030**, the main development framework of the country, which puts the quality of life for all at the forefront. With five strategic orientations and twelve interconnected development goals, it lays down new long-term development foundations for Slovenia.

The strategic orientations of the state to achieve a quality of life are

- an inclusive, healthy, safe and responsible society,
- learning for and throughout life,
- a highly productive economy that creates added value for all,
- preserved healthy natural environment and
- high level of cooperation, skills and management efficiency.

And as we can see, the principles of social responsibility are summarized in the stated strategic orientations of the state.

CSR is in Slovenia indirectly included in a number of regulations.

Fields about CSR targeted are listed according to the responsible ministries.

Considering that the principle of corporate social responsibility appears in all development documents, in Slovenia they appear already in lower levels of education. Not as CSR but more as sustainable development.

In primary school, some aspects of CSR are included in curriculum of 8th grade subject “Civic and homeland education and ethics”. Throughout this subject, pupils are acquainted with the economic rights of citizens and are aware of their importance. They develop views on economic rights, learn about the importance of companies for the development of society, they get to know the right to strike,...

In secondary school, social responsibility is not an independent subject, but more and more of the CSR contents are included in the subject "entrepreneurship". The overall objective of the course is to develop responsible behavior, a positive attitude towards the environment, and conditions for teamwork.

A novelty in secondary schools is the introduction of the subject of “active citizenship”, where they are trained in responsible decision-making and action, the realization of a fairer and more solidary world, equality, human security, peace and sustainable development.

At both levels, environmental protection is exposed to several subjects, such as biology, geography, ecology, ...

More important are the CSR trainings provided by the institutes that are members of the CSR Europe (in Slovenia IRDO Institute and Ekvilib Institute):

- Manager for Social Responsibility and Sustainable Development
- Strategist for social responsibility and sustainable development of the company
- Sustainable Enterprise Certificate

Moving to the **policy orientations** at national level in terms of legislation in force and strategic planning, we can here report some relevant information on the matter:

- **Responsible business conduct, corporate social responsibility and new business models**

This falls within the scope of activities of the Ministry of Economic Development and Technology. A national body that notifies standards has been set up, the Slovenian Institute for Standardization (SIST). SIST is responsible for the preparation, adoption, issuance and maintenance of optional standards and standardization documents. In 2018, Slovenia started implementing the principles of the Green Procurement Regulation. It determines which environmental aspects the contracting authority should take into account in public procurement and the objectives it must achieve in any public procurement procedure.

In 2021, SPIRIT Slovenia launched a national program for small, medium and large enterprises, "Transformations of business models 2021 - TPM2021. The program included intensive and in-depth training of the involved companies and mentoring in the transformation of existing or setting up new sustainable business models.

After 2020, the country support digitalization based on Recovery and resilience plan. Numerous tenders in the field of digitalization and the transition to green business result from this. In 2021, Digital Innovation Hub Slovenia was established, which provides connections with investors, facilitates access to financing digital transformation, connect users and providers of digital innovations, and enables synergies between digital and other key technologies.

- **Ecological Transition, environmental sustainability, circular economy**

In the Republic of Slovenia, the umbrella Environmental Protection Act applies. The Act regulates environmental protection against pollution as a basic condition for sustainable development and in this context sets out the basic principles of environmental protection, environmental protection measures, environmental monitoring and environmental information, economic and financial instruments of environmental protection, public environmental services and other related issues. The purpose of environmental protection is to promote and guide such social development, which provides long-term conditions for human health, well-being and quality of life, and the preservation of biodiversity. The objectives of environmental protection are in particular:

1. prevention and reduction of environmental pollution,
2. preserving and improving the quality of the environment,
3. sustainable use of natural resources,
4. reducing energy use and increasing the use of renewable energy sources,
5. elimination of the consequences of environmental pollution, improvement of the disturbed natural balance and restoration of its regenerative abilities,
6. increasing the material efficiency of production and consumption;
7. abandonment and substitution of hazardous substances.

The current government (2020-2022) - Ministry of the Environment and Spatial Planning worked on concretizing the concept of the circular economy. As the conversion of waste into products is one of the most important ways of circular economy, the Waste Regulation was amended on the basis of various expertise, internationally comparable practices, commitments to the EU and environmentally friendly goals following the mission of reusing waste. The amended regulation sets out the conditions for the cessation of waste status. There is also a procedure for setting criteria, including environmental criteria, for the processing of waste into products.

- **Ensuring a socially fair transition, social business and human rights**

This year, the Government of the Republic of Slovenia adopted the "National Strategy for Coal Exits and Restructuring of Coal Regions in Accordance with the Principles of Fair Transition". The Government of the Republic of Slovenia instructed the Ministry of Infrastructure (MZI) to prepare a draft law on the gradual closure of the Velenje Coal Mine, and the Ministry of Economic Development and Technology (MGRT) to prepare a draft law on Economic Restructuring of the Savinjska-Šaleška Region.

Economic operators established under Slovenian law or operating in Slovenia are obliged to respect and protect human rights. In November 2018, the Slovenian Government adopted the National Action Plan on Business and Human Rights (NAP), which aims to strengthen activities designed to ensure that the UN Guiding Principles on Business and Human Rights are implemented and that human rights are respected in business activities throughout the value chain. The NAP is also aimed at additionally developing cooperation between the state, business enterprises, business associations, unions, NGOs, and other stakeholders. The National Action Plan on Business and Human Rights (in Slovene) (NAP) is based on three pillars, also provided for in the UN Guiding Principles on Business and Human Rights, namely:

1. Responsibility of the state for establishing an appropriate legal framework
2. Companies' responsibility to ensure respect for human rights, and
3. Responsibility of the state to sanction violations

The implementation of the NAP is ensured by the Ministry of Foreign Affairs, in cooperation with other ministries and government departments, including the Human Rights Ombudsman, representatives of businesses, trade unions, NGOs, and academia. Periodic inspections of implementation will be carried out every two years, followed by relevant recommendations.

- **Corporate Governance, Stakeholder engagement, fair industrial relations**

The corporate governance framework is determined by a combination of legislation, regulations, codes and recommendations of good practice.

In 2015 the National Assembly adopted the Ordinance on State Assets Management Strategy (OdsUKND), on the basis of the Slovenian National Holding Act and the Rules of Procedure of the National Assembly. The Asset Management Strategy is a fundamental document of the State which represents the basic tool for an active state ownership with which the State communicates its goals to the state assets manager, to shareholders, the broader capital markets and the general public. A clearly defined ownership policy eliminates the need for the Government to interfere with current affairs in regard with the management of the state-owned enterprises (SOEs) since the performance of asset management is measured periodically, by benchmarking the performance against the goals set in advance; the Government of the Republic of Slovenia (hereinafter referred to as: the "Government"), as the holder of the corporate rights, adopts its decisions on the basis of such performance results. The Management Strategy thus represents a fundamental document for the provision of independent, professional and effective management pursued by the manager of state owned assets on one side, and the separation of the functions of the State as the owner of state assets from other State functions on the other side, thus preventing the conflict of interest, the distortion of competition in the markets and the unequal treatment of companies.

In 2015, the Ministry of Public Administration of the Republic of Slovenia prepared Guidelines for the involvement of stakeholders in the preparation of regulations. The term "regulations" does not only mean laws, regulations, rules, etc., but also various development and strategic strategy documents, resolutions, implementation plans...), in which public involvement is at least as important as in the former.

Different stakeholder groups are defined:

- citizens - "users" of the regulation or services (general public, unorganized individuals, etc.),
- economic operators and their associations,
- civil society organizations, such as non-governmental organizations, trade unions, professional associations, private research institutions, religious communities, etc. Let us not forget the organizations that represent special groups of the population, such as the disabled, representatives of ethical minorities, young or old, residents of remote, hard-to-reach areas, etc.
- public institutions (other ministries, municipalities, agencies, faculties, research institutes, constituent bodies),. The most common methods of public involvement are written consultation (paper, web), survey, Wiki, focus group, E-participation tools (online bulletin board, blogs, chat rooms, forums), stakeholder panel, consultative body, Consultation workshop and conference.

Fair industrial relations in Slovenia are regulated by collective agreements by sector. They are prepared on the basis of the Collective Agreements Act (ZKoliP). Collective agreements are concluded by trade unions or associations of trade unions on the side of workers and employers or associations of employers on the side of employers. The Government of the Republic of Slovenia or the Ministry, on behalf of the employer, concludes collective agreements concluded for employees of state bodies of the Republic of Slovenia, administrations of self-governing local communities, public agencies, public funds, public institutes, public economic institutes and other public law entities.

- **Social Impact Investing, Ethical finance**

Slovenia is member of Social Impact Award (SIA), that empowers youth to make a difference in 15+ countries across Europe, Central Asia, and Africa. They support their development into active agents of change that build social ventures and innovative solutions to the world's most pressing issues. "SIA Slovenia" organizes awareness-raising and training events on social entrepreneurship, offers enhanced mentoring, provides networking with entrepreneurs and professionals, and provides direct support to the most promising entrepreneurial ideas with the Social Impact Award. There are 4 main sets of activities:

(1) Education: They develop the competencies of young people for success in social entrepreneurship, including the opening of a social enterprise. In the spring of 2019, they conducted 200 workshops and events in 71 cities and 16 countries, and reached more than 3,000 participants.

(2) Awareness raising: They present social entrepreneurship as a meaningful career path. In 2019, they reached more than 4,000,000 people through social media, attracted more than 8,000 participants to events and received more than 800 entries.

(3) Community: They give young people feedback from experts and look for synergies for their development. In December 2019, they brought together more than 150+ entrepreneurs at the SIA Summit. Since its inception, they have witnessed the founding of more than 730+ social enterprise SIA alumni. Today, they work with more than 1,000 partner organizations around the world.

(4) Support: They offer young people professional support, incubation and possible start-up capital. In 2019, they incubated 220 promising social-entrepreneurial ideas, provided them with 2000+ mentoring hours and awarded 58 of the most influential ideas.

Slovenia has not adopted umbrella laws directly addressed to ethical financing. Slovenian companies/organisation have adopted codes of ethics, which are considered as their internal acts. There are usually two types of codes in organizations: “code of ethics” and “code of conduct”. The code of ethics is valid when the company fulfills its obligation to the stakeholder group. The Code is publicly available to anyone interested in the operation of the company and the way the company operates. It provides details of how the company operates and presents its vision, and provides a guide for employees on ethical standards and how to achieve them. On the other hand, we have a code of conduct, which is addressed only to employees in the company. The code of conduct usually describes the restrictions and behavior of employees in the company. They are more rules than principles. This code may also be used by NGOs.

Concluding Slovenia’s section, we can here provide some **best practices**. Below can be found links and references to at least 2 different projects, initiatives, practices implemented of the country of reference. Moreover, information about the specific objectives, innovations introduced, beneficiaries addressed and results achieved are included.

- **IRDO – Inštitut za razvoj družbene odgovornosti (Institute for the Development of Social Responsibility) - <https://www.irdo.si/en/home/>**

The IRDO institute is a leading Slovenian organisation that contributes to the development of social responsibility (SR) in Slovenia and abroad with research, training, consulting, connecting and promotion. It cooperates with domestic and foreign experts, foundations, organisations, governments and companies and helps with the exchange of knowledge and experience regarding social responsibility. Their mission is to become, by the year 2030, an internationally renowned group of experts, scientists and researchers in the field of social responsibility, making an important contribution to the development of SR for companies, organisations, foundations, individuals, governments and to society as a whole.

The institute was founded in order to research and accelerate the development of SR in Slovenia and elsewhere. IRDO’s main purpose is to promote the networking of key activists concerning SR, whether in government, business, other institutions and organizations, or civil society, and to share common activities and campaigns for raising awareness in society at large about the need and the importance of SR. For this purpose they:

- create and conduct innovative concepts and projects in the fields of social responsibility and sustainable development;
- maintain a platform for the exchange of knowledge and ideas;
- consult and train companies, organisations and foundations regarding the introduction of SR strategies;
- are strengthening a dialogue with the government, civil society, companies and media for the preparation and realisation of SR strategies, even national ones;
- inform the public about the concept of SR and various successful projects about SR;
- since 2009 they are granting a Slovenian award for social responsibility, Horus;
- since 2006 they are organising an international conference “SR and current challenges”;
- research the practice of SR in theory and practice;
- publish scientific and technical articles in Slovenia and elsewhere;

- publish books, manuals, booklets, monthly newsletters and other publications.

- **EKVILIB Institute (<https://www.ekvilib.org/en/>)**

It is a non-profit and independent organisation, working in the fields of social responsibility, human rights and development cooperation. Their mission is to co-create sustainable and balanced world of responsible individuals, businesses and organizations. Institute is a member of various national and international networks operating in the area of their operations. Such integration enables them to actively exchange experiences and good practices and achieve better coordination, higher level of quality and efficiency and visibility of civil society both in the field of development cooperation and human rights as well as in the field of social responsibility. Their activities and services in the field of work life balance:

- “Family Friendly Enterprise” Certificate: certificate is based on the CSR principle of employee – management cooperation with an emphasis on work-life balance. FFE certificate is a long-term consultation process, which provides positive effects that go beyond reconciling work and private life of employees and clearly reflect competitive advantages with positive economic effects for enterprise and long-term effects for the society. Over 250 Slovenian companies and organisations enter the certification, and certificate holders employ over 70,000 employees.
- Initiative “Go Home On Time Day”: with annual actions they wish to encourage a reflection on the importance of the reconciliation of private and professional life, a reflection on long hours, which do not bring the desired results in the form of increased productivity, and on the organizational culture centered on productive, respectful cooperation with employees, because only such an organizational culture can bring increased productivity, innovation, creativity, and consequently greater added value in business. They believe that this can only be achieved with loyal and committed employees.

In the field of corporate social responsibility (CSR) they are monitoring and analysing business and policies and practices in environmental, social and corporate governance area. In the scope of their work they support policies and practices that strengthen relationships between different stakeholders, contribute to their social responsibility, as well as to a higher level of implementation of human rights of all people through socially responsible actions. With professional knowledge and through connecting businesses and experts, they aim to help organizations in holistic and comprehensive management of CSR and in identifying risks and opportunities that traditional business practices may overlook

Interviews:

To go beyond the traditional concept of Corporate Social Responsibility it is necessary to go beyond the boundaries of the project partnership. This is why it’s been decided to include in the analysis some targeted interviews with privileged witnesses, experts in the field and stakeholders.

Starting with the **definition of the concept of Corporate Social Responsibility**, the involved actors provided the following contributions:

- **Stakeholder I, Anita Hrast - Director of the IRDO institute:** Social responsibility is a broader concept that concerns every individual and not only companies. Primarily, we must be personally responsible and then can we behave socially responsible. Corporate social

responsibility has several definitions. Mostly used is the one, written in ISO26000. ISO26000:2010 standard is used as guidelines or recommendations for business operations on this topic. Companies have begun to integrate SR and SD into companies' processes and operations. This created a concept to make companies aware of their impact on the environment and the society in which they operate.

- **Stakeholder 2, Urška Bitenc - Principal of the Jesenice Gymnasium:** Definitions are not the most appropriate way because the world is changing fast. It would be more correct to set out the principles and look for indicators to achieve these principles. For example, in the creation of the Methodology for Measuring the Social impacts of Social Enterprises, we have already foreseen adaptation to the changes. European and consequently national legislation can I mentioned as the major milestones for developing of CSR model. The perception that climate change is also affecting our lives and, of course, Covid has had a significant impact. Covid had a negative as well as a positive impact. First, the economy, due to ambiguity, has turned to survival mode. On the other hand, our awareness has changed. Consumer habits have changed, especially among young people. I hope that, after this crisis, we will all be more responsible, not just companies that identifies itself as such.
- **Stakeholder 3, Lidija Dornig - Head of Regional Development Directorate, Division for social entrepreneurship, cooperatives and economic democracy:** Social responsibility is a broad concept, but it seems to me to be the most important aspect of interpersonal relationships. I notice that egoism is increasing - it is me. As a school principal, I do nothing if the pyramid below me doesn't work. There is also a lack of cooperation. In our case, between companies and educational institutions
- **Stakeholder 4, Majda Odar - Head of the Information – Educational service of Triglav National Park:** Considering that this is a relatively new concept, this is something that, as exemplary citizens or employees or members of a community, should take care of the well-being of everyone and everything. As an employee of the Triglav National Park public organisation, I see things a little wider. Here we can highlight the environment, nature, nature protection. Our job is not just to take care of the achievement of some formal goals that the park has on nature-conservation or developmental orientations. But be responsible for the organization and its mission in a moral, ethical sense. Employees in our public institution must perceive employment as a mission. It can be compared to teachers, doctors, or someone to care for welfare of society. This is, after all, the welfare of the public administration, in my opinion.

Moving to what the consulted experts said about the **evolution of the CSR concept in recent years**, we report the following contributions:

- **Stakeholder 1, Anita Hrast - Director of the IRDO institute:** In the 18 years of our existence, this concept has developed significantly. Years ago, corporate social responsibility was mostly based on a voluntary basis, but today it is becoming a necessity, a main trend in business. An important milestone is the adoption of the Agenda 2030 with the 17 Sustainable Development Goals and 6 EU Commission priorities, including the Green Deal. These orientations are shifting to upgrade of European directives. These are already introduced also on national level and integrated to national legislations. So, we have an approach for companies to take CSR concepts into account in their strategic documents - from business plans to annual reports. The dissemination of the concept is also a result of greater media representation, the inclusion of the concept of CSR in school systems. Covid

has had a strong influence on the perception and dissemination of corporate social responsibility (both positive and negative). Most of the activities have moved to the World Wide Web, which lowers the costs, there is less pollution due to transportation. On the other side, in person contact is disappearing.

- **Stakeholder 2, Urška Bitenc - Principal of the Jesenice Gymnasium:** Definitions are not the most appropriate way because the world is changing fast. It would be more correct to set out the principles and look for indicators to achieve these principles. For example, in the creation of the Methodology for Measuring the Social Efficiency of Social Enterprises, we have already foreseen adaptation to the changes. European and consequently national legislation can I mentioned as the major milestones for developing of CSR model. The perception that climate change is also affecting our lives and, of course, Covid has had a significant impact. Covid had a negative as well as a positive impact. First, the economy, due to ambiguity, has turned to survival itself. On the other hand, our awareness has changed. Consumer habits have changed, especially among young people. I hope that, after this crisis, we will all be more responsible, not just companies.
- **Stakeholder 3, Lidija Dornig - Head of Regional Development Directorate, Division for social entrepreneurship, cooperatives and economic democracy:** These two years of corona have done so much damage that I don't know when we will repair it. It will be very difficult for us to continue to strengthen social responsibility because people have started hiding behind their computers. Without personal contacts, it still seems to me that it will be difficult to introduce the principles of social responsibility. Although young people look at this kind of thing differently. We should develop social responsibility from an early age. Our students are almost too old. One essential task of our society in the future is to promote social responsibility, not just companies. Above all, we need to work on our relationships with each other
- **Stakeholder 4, Majda Odar - Head of the Information – Educational service of Triglav National Park:** In the last 15 years since I have been employed in Triglav National Park, I have noticed that the management of our park is moving to some level of co-management with different stakeholders. If public institutions were meant to dictate the tempo from the top down decades ago, this has proved successful in extremely few cases. For centuries people have had a hard time tolerating someone who comes and starts “smarting”. In the last period, the aspect of this co-management has become extremely important. Important values are becoming: networking, communication, compromises. All this is based on trust and conversation. I believe that Covid-19 has had a positive impact on the way social responsibility is seen. For example, the emergence of working from home is something that has changed this way, but with all the prerequisites mentioned: responsibility, trust ... This part of social responsibility can also have an impact on something else. For example, in the Triglav National Park we perceive a poor demographic picture in the Julian Alps. If working from home became a trend in the future, this could become a trend even in some very remote valleys, and this has contributed to the need for the demographic picture in the area to stabilize or even improve.

Also with reference to the most relevant **future trends concerning CSR**, the consulted experts expressed their views:

- **Stakeholder 1, Anita Hrast - Director of the IRDO institute:** I see the future in the transformation of the whole society. Increased awareness and implementation of the CSR concept in school systems at all levels will be essential. The European Commission will have

to establish a new order where social responsibility becomes mainstream. Social responsibility is a tool for achieving sustainable development. A key factor in promoting social responsibility is raising awareness and training staff. As a good practice, I can mention various certificates for social responsibility and sustainable development. We are educating CEO's and Department managers, experts, who can gain our certificate Manager for Social Responsibility and Sustainable Development and Strategist for social responsibility and Sustainable Development.

- **Stakeholder 2, Urška Bitenc - Principal of the Jesenice Gymnasium:** Social responsibility will be an increasingly important concept. If we look at the EU legislation, soon all companies will have to report on their responsibilities, not just large companies, as has been the case so far. The importance of choosing a socially responsible employer will increase. Consumers will already sanction non-socially responsible companies with their choices, increasingly focused on socially responsible companies. As examples of good practices, I can mention about 270 social enterprises in Slovenia.
- **Stakeholder 3, Lidija Dornig - Head of Regional Development Directorate, Division for social entrepreneurship, cooperatives and economic democracy:** My great wish is that in the future cooperation between our school and business should be further strengthened. Students need to get to know the companies, they need to know what's coming after school. I don't think grammar school students and faculty students represent exactly what's ahead of them. When they're dropped into work, it's a terrible shock. Young people should realise that they will not be Mr. engineers, Mr. directors, but they will have to be workers first and foremost. I'm the principal, but I always tell everyone I'm a worker. I think, problem is that there is too much egoism in our society. It's a social illness. I think, that there was greater social responsibility in the previous socialist system in Slovenia.
- **Stakeholder 4, Majda Odar - Head of the Information – Educational service of Triglav National Park:** I am confident that this concept will be spread in organizations in the future. I also consider it crucial to take into account all generations within certain organizations / businesses / communities. It is clear that all generations within a community are needed. Systems within companies must be such as to enable this overall growth. No 30-year-old will know as much as a 60-year-old and no 60-year-old will be as agile as a 30-year-old. Integration is also an important driver for fostering the CSR among businesses in our region. As a job manager, I always try to give people a little more challenging tasks than they are convinced they can do. On an annual basis, they must experience one little "stressful" moment. This way will make them feel involved. This gives them an insight into other institutions, increases accountability, trust and thus social responsibility.

The consulted experts also expressed their views about **skills, knowledge and capacities that will foster dissemination of CSR approaches in the future:**

- **Stakeholder 1, Anita Hrast - Director of the IRDO institute:** They must have the knowledge to set up a working group or department in an organization that works closely with management (CSO - Chief sustainability officer). They must have various competencies such as project management, analysis, research, networking, coordination, communication up and down, inwards, outwards, etc..
- **Stakeholder 2, Urška Bitenc - Principal of the Jesenice Gymnasium:** What matters is exactly what you do. Young, potential entrepreneurs need to be informed, made aware

and trained in order to act socially responsible. It is necessary to show them good practices to see that a socially responsible entrepreneur can also have top-notch products on the market. It is definitely necessary to know the basics of social responsibility, opportunities for development, financing and possible support

- **Stakeholder 3, Lidija Dornig - Head of Regional Development Directorate, Division for social entrepreneurship, cooperatives and economic democracy:** The most important skill is being an example. That starts in the family before the kid goes to kindergarten. Social networks have deepened the problem. The child has to be someone, a neighbor, anyone in the community. At a time when our parents only worked for eight hours, family and relationships within them were a healthy foundation.
- **Stakeholder 4, Majda Odar - Head of the Information – Educational service of Triglav National Park:** I find humility, tolerance, the ability to listen to another. When a person (e.g. in a workplace) puts himself in the role of someone else, the picture can be very different. What's also important is that it's never too late to learn something from someone.

Thereafter, we report some **specific practice or study case mentioned by the experts** during the interview:

- **Stakeholder 1, Anita Hrast - Director of the IRDO institute:** As a good practice, I can mention various certificates for social responsibility and sustainable development. We are educating CEO's and Department managers, experts, who can gain our certificate Manager for Social Responsibility and Sustainable Development and Strategist for social responsibility and Sustainable Development. Delloite also made a research in 2020-21 on CSO development.
- **Stakeholder 2, Urška Bitenc - Principal of the Jesenice Gymnasium:** In Gorenjska region, you have the Vincent Draksler Foundation. They include vulnerable target groups, up-cycle furniture, which they then sell and at the same time offer vocational rehabilitation. I can also mention the Korak Institute from Kranj, which also offers vocational rehabilitation. They make quality products from wood, which means that they are also sustainable. In Ljubljana we have Smetumet where they make designer urban equipment, such as Glamorous Garbage from Truck and advertising Turp. Because they reuse materials, they have a big effect on reducing the carbon footprint. They are also very committed to raising awareness.
- **Stakeholder 3, Lidija Dornig - Head of Regional Development Directorate, Division for social entrepreneurship, cooperatives and economic democracy:** I see the charitable activities we do at our grammar school as socially responsible. For example, on New Year's holidays, our students visit local retirement homes. This kind of intergenerational integration strengthens social responsibility. In addition, we organize charity concerts, blood donation campaigns, etc. We have one Ukrainian student and our students have put their own initiative on the charity. I believe, however, that our students are very sent-sense and responsible in terms of some solidarity. The basic message of social responsibility seems to me: "Don't do unto others what you don't want done unto you."
- **Stakeholder 4, Majda Odar - Head of the Information – Educational service of Triglav National Park:** From the point of view the Triglav National Park workplace, constant contact with the terrain, stakeholders, is very important. We need to put ourselves in the role of the terrain, the people, the local community.

Finally, we report some **recommendations** proposed by the consulted experts:

- **Stakeholder 1, Anita Hrast - Director of the IRDO institute:** I do not see a problem with young people in this topic. It seems to me that they already have a sense of social responsibility built into their DNA, as research from abroad has shown. We, the elderly, are more problematic because we are less flexible. The crisis has forced us to change something. For project implementers, I suggest looking at the bigger picture and renovate school curricula. You may suggest to the ministry where you see improvements or even carry out a pilot project and find a source of funding for it. I wish, there were more similar projects, investing in young people in this topic.
- **Stakeholder 2, Urška Bitenc - Principal of the Jesenice Gymnasium:** A lot has changed during the Corona virus pandemic. The students were my role models. Although we often take them as children, they have the power to change things and fight for their rights. My wish for them is to continue with what they like and to take care of their future. For you, as the implementers of the project, I think it is important that you primarily inform young people about the importance of social responsibility. In the way they are used it, interactive, interesting, not to get resistance. Perhaps by presenting good practices such as e.g. a visit to Acroni or the surrounding hills, of course with reference to corporate social responsibility. Engage young people as much as possible.
- **Stakeholder 3, Lidija Dornig - Head of Regional Development Directorate, Division for social entrepreneurship, cooperatives and economic democracy:** Social responsibility stems from personality itself. Every mistake we make, as parents or teachers, affects the child to become different as a personality and further as such to society. If we, as a school, do not behave responsibly, we cannot expect students to do so. It's about respect for man, society. Students at e.g. state celebrations I would like to stress that they should separate their homeland from the state. If we love our homeland, then we'd be socially responsible. They can't pronounce politics to be who they are.
- **Stakeholder 4, Majda Odar - Head of the Information – Educational service of Triglav National Park:** I would definitely tell them that they can learn something new every day, whether it's the worst day of their lives. Important in all areas (e.g. in workplaces, schools etc.) is thinking about how someone else feels. The only way to tell the project's contractors is to keep working on CSR concept. This is generally expected of humanity. This should be our standard of living. In conclusion, let me add another thought. If you're in some kind of public institution, it is satisfying to work there by some standards. But, you can also be one of the added value in your work and in your local area where you do the job. This added value will be known very quickly in the local area. I see the concept of CSR precisely in that, as a worker in a public organisation, you should be only a little more useful than the company norms expected.

Austria

Moving on to Austria, we can start off by **describing the main Country priorities in the field of Corporate Social Responsibility, with special attention to the integration of CSR into education and training.**

According to the **CSR Guide 2022**, the international observations that every 2nd product uses sustainability for market positioning are also mirrored in Austria. Traditional companies advertise with regionality and sustainable roots. Circular economy approaches reach the construction, paper and beverage bottlers industry.

Trends are environmentally friendly mobility, green space preservation, diversity management, social business, cooperation, food waste avoidance, office and other communities as well as development cooperation with local companies in development or crisis areas.

Due to increasing sustainability reporting demands (NaDiVeg; upcoming CSRD) and the trend towards hardening of soft law, CSR is implemented more widely. Among the 400 “committed” companies are 156 LEs and 269 SMEs. Already 200 companies state their SDG contribution.

To educate the next generation of economic drivers, Austria is committed to the UNESCO inspired concept of Education for Sustainable Development and also has an **Austrian Strategy for Education for Sustainable Development in place**, covering:

- Civic & human rights (teaching principle; UN Decade of Education for Human Rights),
- Environmental & health (teaching principles),
- Global learning (development policy principles),
- Social learning (intercultural learning, culture of agreement, capacity for reflection, self-responsibility, and others) and
- Gender equality (Austrian Strategy for Education for Sustainable Development)

Offers in **higher education** cover e.g., the master programs Sustainability and Responsible Management at the FH BFI Vienna or Green Marketing at the FH Wiener Neustadt Campus Wieselburg.

Moving to the **policy orientations** at national level in terms of legislation in force and strategic planning, we can here report some relevant information on the matter:

- **Responsible business conduct, corporate social responsibility and new business models**

The first major activities in Austria on the topic of CSR followed the publication of the EU Green Paper on CSR in 2001. Initiatives such as today's respACT emerged, going back to CSR Austria (founded in 2003 by the Federation of Austrian Industries), which also published the CSR Guiding Principles Austria and today grants one of the largest awards for sustainable business, the TRIGOS. The Austrian Standards Institute published a guideline in 2004. Other actors: The Institute for Cooperation in Development Projects (ICEP), the Chamber of Labour and the trade unions.

Since 2010, Austria has the **Strategy for Sustainable Development**, ÖSTRAT, the successor of 2002 NSTRAT in place, also dedicated to CSR and backed by the Federal Provinces and the Federal Government. In May 2013, the first draft of the **Austrian**

National Action Plan on Corporate Social Responsibility was available, whereby an adoption has not yet been achieved. However, international strategies which also touch on the topic of CSR, have been translated into Austrian:

A steering group drives the implementation of the SDGs with an annual work programme based on the framework document "**Further Work on the Implementation of the 2030 Agenda**". A **Voluntary National Report on the Implementation of the Sustainable Development Goals** (FNU) is also available.

The **Global Compact Network Austria** supports companies and organisations in aligning their strategies and activities with the sustainability goals and vision of the UN Global Compact.

A National Contact Points promotes the effective application of the **OECD Guidelines for Multinational Enterprises & OECD Due Diligence Guidance for Responsible Business Conduct**.

ONR ISO 192500 was developed to implement ISO 26000 in Austria and **ÖNORM S 2502**, concerns advisory services on the social responsibility of organisations.

NaDiVeg is the National Implementation of EU NFI Directive (Directive 2014/95/EU).

- **Ecological Transition, environmental sustainability, circular economy**

The **Austrian National Energy and Climate Plan** and **Austria's Recovery and Resilience Plan** are part of the effort to make Austria fit for the future in the sense of the Green Deal.

The **AWG Waste Management Act 2002** is a milestone concerning circular economy – the federal government of Austria sets out the obligations in various laws depending on the target group:

- § 10 Waste Management Act (AWG) 2002, Federal Law Gazette I No. 102/2002
<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20002086>
Operators of facilities with 20+ employees must draw up a concept for waste prevention and recycling measures and make it available 12 months after the 21st employee has been hired.
Large event organizers also have to draw up a waste concept.
- Operators of operating facilities in accordance with the 1994 Industrial Code (§§ 79b, 81 Paragraph 2 Z 10 and Paragraph 4, § 353 Z 1 lit. c and § 376 Paragraph 11 Z 3, Federal Law Gazette I No. 314/1994; <https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10007517>) are also obliged.
- Plant operators according to the Mineral Resources Act (MinroG § 119 Para. 1 Z 4; <https://www.ris.bka.gv.at/NormDokument.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008040&Paragraf=119>) too.

A waste management concept must contain the following (model concepts available):

- General information about the industry, purpose, and system components, e.g.
- Process-related representation, e.g.
- Waste-relevant presentation, e.g.
- Presentation of the organizational precautions to comply with the legal provisions
- Estimation of future development

The concept must be revised at least every 7 years.

Since 2021, the **Renewable Energy Expansion Act** also applies.

- **Ensuring a socially fair transition, social business and human rights**

The recommendations in the **EU Action Plan on Human Rights and Democracy 2020–2024** are considered in the ministry's work and followed by organisations like the Austrian Development Agency ADA.

The **Economy of the Common Good**, an ethical economic model, which has its origin in D-A-CH makes the well-being of people and the environment the primary goal of economic activity. The Austrian representation is ecogood Austria. The Forum Tomorrow | Platform for Socially Responsible, Sustainable and Public-Welfare Oriented Enterprises also plays an important role in the dissemination of this initiative.

- **Corporate Governance, Stakeholder engagement, fair industrial relations**

Since 2018, listed companies as well as certain LEs are required to have a diverse supervisory board, i.e., at least 30% of the board members must be female.

A **supply chain law for social, human rights-compliant and sustainable production (1454/A(E))** has already been applied for in Austria, but was postponed in 2021.

There are also publicly financed initiatives in this context like "**Pro Nachhaltiges Wirtschaften**" (**PRONAWI**), which is working to make the upstream chains of a product more transparent through R&D on a product labelling system.

- **Social Impact Investing, Ethical finance**

The issuance of **green bonds** has been increasing in the last few years. Austria plans to issue its first green bond in the first half of 2022. Regarding private placements, around 50 green and social bonds are listed in the Vienna Stock Exchange – only 2 of them social bonds. Straight bonds have been dedicated to finance the COVID-19 emergency relief funds.

In 2021, the first sustainability-linked bonds (from UBM and Verbund) were issued.

There are events dedicated to the topic: **Impact Days** is an annual gathering of professionals from the investment community aiming to make impact investing a fundamental part of the mainstream.

Further education in the field is also offered – Weiterbildung Nachhaltige Geldanlagen (substantially co-responsible are the Austrian Society for Environment and Technology and Forum Nachhaltige Geldanlagen" as well as environmental stakeholders from the business and research scene.

Crowdfunding is very popular and is sometimes also used by social businesses to obtain funding (e.g., Generationencafé Vollpension during the Corona crisis). The Climate and Energy Fund Austria is also using the power of the many in a new "**Green Finance**" funding programme. Climate protection projects in Austria can be financed via **Crowd4Climate** - the Climate and Energy Fund bears part of the incidental costs incurred.

Concluding Austria's section, we can here provide some **best practices**. Below can be found links and references to at least 2 different projects, initiatives, practices implemented of the country of reference. Moreover, information about the specific objectives, innovations introduced, beneficiaries addressed and results achieved are included.

The Austrian CSR Guide 2022 already mentioned before was created by analyzing more than 50 awards in the field of sustainability as well as 400 companies and their sustainability efforts among others. So there is already considerable activity in the country in the field of CSR.

One of the considered awards is the TRIGOS, co-organised by respACT – austrian business council for sustainable development, Austria's most prestigious award for responsible business, presented for the 19th time in 2022. In previous years, for example, Lenzing AG and Too Good To Go GmbH were awarded, Erste Bank, Spar and Hofer as well. (Lenzing AG, a.o., produces the LENZING™ ECOVERO™ fibres, which are used by the sustainable jeans label ARMEDANGELS, among others. Too Good To Go is an initiative against food waste.)

A showcase social business in Austria is the Generationencafé Vollpension active against loneliness and poverty in old age, which repeatedly attracts attention due to successful and creative PR (state prize for this), among other things.

Interviews:

To go beyond the traditional concept of Corporate Social Responsibility it is necessary to go beyond the boundaries of the project partnership. This is why it's been decided to include in the analysis some targeted interviews with privileged witnesses, experts in the field and stakeholders. The selected experts by the agency were:

- **Stakeholder 1, Petra Bußwald – CEO of Akaryon GmbH**
- **Stakeholder 2, Andreas Berthold – Senior Expert Sustainability / Environment and Sustainability Manager**
- **Stakeholder 3, Silke Leichtfried – Project manager of the styrian funding programme called Sustainable Styria Business Initiative (WIN)**
- **Stakeholder 4, Anita Lang – Mangagerin Group ESG & Sustainability Management**

Starting with the **definition of the concept of Corporate Social Responsibility**, the involved actors provided the following contribution:

The basic definition of CSR Corporate Social Responsibility – fair and respectful principles in dealing with different groups of fellow human beings (employees, customers, stakeholders), but also with the ecosystem (conservation of resources) – is identical for all experts, albeit with varying degrees of pronouncedness.

In addition to the comprehensive, balanced and equal treatment of all three pillars of sustainability – environment, economy, social – in the corporate environment, there is an emphasis on finding long-term solutions that work instead of short-term solutions that are only effective for the image.

It can be stated, that the term CSR is no longer used so explicitly because it is often mistakenly referred to donations in the social sphere. However, the word social in this

context encompasses not just specific groups to be supported: Every company bears responsibility for its actions towards *society as a whole*.

With reference to human rights every company is responsible for its effect on various groups (stakeholders, customers, employees) – e.g., for damage to health that occur along the life cycle (from during production or desk-work to use of a final product). One speaks of a transition from shareholder value to stakeholder value. The company assumes responsibility towards the external effects of the company's actions.

Social responsibility refers to the way in which the company interacts with the following human groups and the environment, among others, and not only at its own site:

- Workforce as a whole (working conditions and training opportunities)
- People with special needs
- Long-term unemployed
- Customers (complaint management)
- Suppliers
- Neighbours (emissions, noise, complaints)
- Children's work
- Gender equality

Regarding implementation, comprehensive sustainability reports are produced in companies which present their actions. They serve as a means of communication to the outside world, but are also points of reference for the structured deepening of the topic, what brings us to an essential point: the topic must be driven forward by management so that it is given the appropriate status at all levels and action is taken in an efficient and coordinated manner.

Moving to what the consulted experts said about the **evolution of the CSR concept in recent years**, we report the following comprehensive contribution by the involved stakeholders:

- **Order through number and core theme focus**

The tendency is to determine sustainable action more strongly through concrete figures and to monitor progress – it is moving more in the direction of ESG environmental social governance. There is also an increasing focus on core issues rather than peripheral issues – for example, the focus on climate change and carbon accounting.

Of course, a comprehensive view is important, but core issues need to be identified. In the social sphere, for example, these are gender equality and the gender pay gap, as opposed to gender neutral language. Another example would be air service travel versus reducing paper consumption even more. All issues need to be addressed, but the right prioritization needs to be considered.

In terms of social responsibility and justice, CSR must also address the questions of the extent to which large companies/corporations in particular meet their tax obligations or construct loopholes. And secondly, the increasing problem of fair wages to live on in certain industries (keyword: working poor).

- **Diversity of areas for action is increasingly recognized**

In terms of the importance of ESG, social concerns and governance are being given more importance alongside the environment, even if the balanced weighting is proceeding slowly – for a long time, the urgency seemed to be higher for environmental than for human rights.

An example for the range of what a company would have to consider on average in terms of ESG:

- Environmental component: climate change, achieving the 1.5-degree target, minimising environmental damage through corporate performance; metrics here would be various resource flow indicators for example
- Social component: social commitment (e.g., cooperate volunteering), compliance with human rights – with regard to own employees (e.g., equal treatment, labour law, collective agreement, freedom of association, further training [besides directly work-related also special programmes such as financial education], safeguarding the right to health) but also in relation to production and supply chain; metrics here would be employee turnover and team diversity for example
- Governance component: anchoring sustainability management at board level, linking board compensation to the achievement of sustainability goals

The SDGs are particularly suitable for raising awareness of the dimensions of sustainability, as they are so easy to grasp that they already familiarize schoolchildren with important topics – in the social sphere, especially measures against poverty and the promotion of equal treatment

- **Influence of crises on thematic priorities**

Crises sometimes have a massive impact on the choice of focus topics: COVID-19, for example, brought short-time work to the table economically and also the switch to home office operation – accompanied by new social impacts. Also, in the environmental field other topics were in the foreground: Air travel, which had long been a focus topic, was no longer one; instead, electricity, water and paper consumption came into focus. Here it is important not to lose sight of the big issues, although some have shifted to the private sphere, and also to reflect positive side-effects of the crisis and continue to promote established sustainable practices, such as video conferencing instead of business travel.

- **Information easier available**

Over the decades, the approach to CSR has changed. Awareness has increased. Twenty years ago, the topic was unknown in workshops, but this has now changed. Various phenomena have contributed to this, most recently the webinar culture in particular: Webinars ensure wider availability of high-quality information with a larger participant capacity (400 instead of 40). The offer is low-threshold, sometimes also accessible anonymously. People can access content internationally at the same time and network better. It is also easier to bring together people from different disciplines, people in top positions who would be less easily approachable for physical meetings, people with different viewpoints and approaches.

- **Legal pressure increases**

What is causing a lot of movement behind everything is the turning away from voluntarism and the increasing influence of regulations. The pressure from legislation to account for social and environmental indicators is increasing, as voluntarism has only led to limited success – not infrequently, lip service and media gloss diverged from actual practice. Companies not compensating or the lack of sustainability reports were also a topic. Often,

companies only implement what the law prescribes and are already busy with this, apart from few flagships (like for example Zotter, a chocolate manufacturer, based in Austria). Among other things, the CSR-D Corporate Sustainability Reporting Directive, which will soon replace the currently valid NFR-D Non-Financial Reporting Directive, has a major influence here. The EU taxonomy, a Green and Social Taxonomy, as well as the regulatory activities in the direction of CSD-D Corporate Sustainability Due Diligence also play a significant role, as does the linking of executive board remuneration to the achievement of sustainability goals. The Supply Chain Due Diligence Act is also worth mentioning. Starting with large companies, SMEs are also being held more accountable.

Also with reference to the most relevant **future trends concerning CSR**, the consulted experts expressed their views:

- **Trends**

There will be a movement towards measurability of actions, goals and results. Social issues will be more central to this. The latter concerning indicators, but also moving forward together: There will be cooperative work on change, especially driven by the younger generation.

The dissemination of sustainability-related information will increase and this more transparently due to publication regulations.

Sustainability will be decisive for business success and also formative for employer branding (in the context of which advertising with home office working time models will also increase) – especially important in the context of a shortage of skilled workers.

ESG competence will grow into a future competence, which is already expected of schoolkids and further promoted in companies' own training programmes.

Climate change and green finance are expected to be core topics.

- **Drivers**

Regulations such as the CSR-D, which will oblige more companies to report on sustainability in the next 2-3 years than have been required to do so by law to date, will be central. The Taxonomy Regulation will also have an influence, for example, if borrowing money becomes more affordable as soon as a sustainability component is involved.

The expectations of different groups are also seen as essential – stakeholders in the life cycle and in the supply chains, the market and customers, employees, society, which exerts pressure on companies through NGOs, and in particular young people, who make the older generations responsible for the current situation.

On the one hand, motivation will stem from reflecting the current global situation (e.g., climate change & climate protection motivation, crises and their impact on people and the environment). On the other hand, intrinsic motivation will also increase as sustainability is a topic that is fundamentally close to many people's hearts, which is why they are easily involved.

The economic side should not be neglected either: Rising energy costs, interrupted supply chains, shortage of raw materials will have an influence on rethinking processes.

The consulted experts also expressed their views about **skills, knowledge and capacities that will foster dissemination of CSR approaches in the future:**

In the entrepreneurial framework, the commitment at management level is important. The managers must be the driving force, create resources, pass on responsibility and stand behind a sustainability concept with a long-term vision, even if the latter is very challenging. Employees can thus better recognise the impact of the topic if it is not already important to them per se and receive a framework within which they can make their contribution or also make suggestions for improvement.

What is needed is a basic understanding of the sustainability dimensions and necessary contributions to reduce harmful influences, knowledge about the legal background (especially again at the management level) but also about what more is possible: Personal interest can help to ensure that sustainability management is no longer perceived as a burden and mere fulfilment of duty and that the system takes off.

Basic understanding includes, for example, knowledge of the most important tools to optimally serve all pillars of sustainability – environmental, social and governance. In order to know how ecology can work for example, terms such as resource efficiency, circular economy, human rights (e.g., regarding education, child / slave labour), waste separation, product development, energy and material savings must be clear.

Holistic thinking – networked, multi-stakeholder and long-term thinking – is elementary in order to be able to assess the positive and negative impacts of decisions, to weigh individual interests and to identify which interests are paramount when it comes to deciding, for example, for the workplace or the environment.

A good breeding ground for joint action in the spirit of sustainability (and at the same time an expression of it) is successful diversity management: How do I deal with the people in my company? Empathy and open social interaction are door openers for movements.

In this case, no **specific practice or study case has been mentioned by the experts** during the interviews. However, they proposed some **recommendations** on the topics covered:

Awareness raising – e.g.: Where do the emissions come from? – is necessary in order to be able to understand the topic and recognise that CSR is not a luxury, but is necessary and must be a natural part of daily actions.

The effects of every company on purchasing behaviour are a contribution to the future of all people – regionally, nationally, globally. When new companies are founded, effects on the environment/society and technology assessment are therefore already part of the business model.

And also, each customer bears responsibility. Besides consumption of consumer goods like clothes, household items etc. also energy use and mobility are important factors here – in many groups, for example, it is not yet an issue to get by without a driving license and a car.

In order to develop a broad understanding of factors influencing sustainability, it is important to start early: Some young people are already sensitised to the topic (keyword Fridays For Future), but also a certain indifference arises due to information overload and there is a widespread opinion that nothing can be changed.

Therefore, it should be shown (but without pointing the finger) in which areas small-scale action can indeed influence large-scale developments. For example, this could be the foundation of initiatives or the effects of one's own voting behaviour.

Ideally, awareness-raising addresses different realities of life: The group of young people is extremely divergent with different levels of (semi-)knowledge. The range of education extends from school dropouts to AHS students.

Triggering emotions is also effective: a video that shows the environment, plants, animals and people in harmony with each other can appeal across the board.

Furthermore, it is also advisable to discuss questions like "Imagine your world in 2050", "What should it look like?", "What should be available?", ... The answers show what a sustainable future should look like for the individuals, but also where there are overlaps and they give hints on further issues of the heart.

Project **CSR** in **CLASS+**

KA220-SCH-B4506467

PARTNERS CONTRIBUTIONS' REPORT

TI-T2

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PART I

Assessment and evaluation of the CSR in CLASS training materials

The input of the Project Result 1 work-stream consists in the existing training materials released within the CSR in Class, the Strategic Partnership established in 2017 and finished in 2019. These materials have been assessed by all partners and specific areas of improvements have been singled out. All the partners' involved experts have examined the training materials produced during the previous project, expressing their views and evaluation on them.

PPI **Italienische Handelskammer für Deutschland**

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

I like that the course in general is clearly structured. The content is understandable also for students without any previous knowledge about CSR.

I like the possibility of having a self-evaluation test at the end of each unit. I would consider to preserve all the material, but to add material and to structure it in a different way.

What is missing? New features, topics, or other improvements that can be considered in the next edition:

In the new e-course, I wish following aspects that I miss in the previous e-course:

- The design and layout of the course seems to be old-fashioned and not very attractive for students
- The course at the beginning is not self-explaining of how using it; it is not very user-friendly
- Case studies are missing! So far the course contains too much theory and no practical aspects of real examples
- The course should be in the language of all the countries participating in the project; And it should also have best practices (case studies) and the legal framework of these countries included

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

I would remain the idea that students do not need to have previous knowledge of CSR for doing the course.

In the course I would implement:

- a more modern and self-explaining layout
- case studies
- next to the legal EU-framework also implementation of the national legal framework;
- to provide the course in the languages of the partners
- the teaching effect, of why CSR is important and that it works only if there are benefits for the society and the company

PP2 Unioncamere del Veneto

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

The course is simple and basic and it's suitable for teachers that approach the argument for the first time. I think that the simplicity should be kept also in the new virtual learning environment considering that many teachers and students don't know these topics.

The structure should also be maintained, with a video lasting about 20 minutes, so not too long, and some in-depth documents.

The structure seems good to me and I think it is possible to keep it similar:

- An introductory part with the European, national and international regulatory context, with reference to the 2030 Agenda, the benefits and costs of adopting responsible behaviour and an in-depth look at the benefit society model.
- A section devoted to tools (obviously to be updated): codes of conduct, social reports, guidelines and standards (SA 8000, AA 1000, OHSAS 18001, ISO 26000, Ecolabel, EPD, EC).
- An analysis of the concept of stakeholders, of the different categories of stakeholders and of the relations between companies and stakeholders (which can perhaps be somewhat summarised). Interesting in-depth analysis on GPP (relationship with PA) and on LCA and circular economy (Environment and Territory).

In my opinion, the forum section for interaction with and between users and the presence of a self-assessment test at the end of each section and the final test should also be maintained (and enhanced).

What is missing? New features, topics, or other improvements that can be considered in the next edition:

In terms of content, the topics Sustainable business and Social Innovation are missing, which represent the second and third pillars of the CSR+ concept in the AF. Particular attention should be paid to the B-impact assessment tool and the social business model canvas in PR3.

The section on the regulatory context does not deal with the most recent international and European policies such as

- COM(2019) 22 final Towards a Sustainable Europe by 2030
- SWD(2019) 143 Corporate Social Responsibility, Responsible Business Conduct, and Business & Human Rights
- COM(2019) 640 final The European Green Deal

There is a lack of insight into how CSR+ is addressed in secondary schools in Europe and the most innovative teaching methodologies that can be applied to CSR+ teaching.

There is no section dedicated to the relationship between school and business and how business can be a CSR+ learning environment for students.

There is a lack of translation of the main contents of the course into the language of the participating countries as English can be an obstacle for many (especially teachers).

There is a lack of knowledge assessment before the start of the course in order to evaluate the skills acquired at the end of the course, as foreseen in the AF.

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

The course set-up has to be collaborative, in line with the collaborative logic underlying PR3, of which PR2 is a precursor.

Concerning the configuration of the course there is certainly a lot of work to be done as the CSR IN CLASS project course is presented in a static way. It is necessary to adopt more interactive and gamified approach and a simple and appealing interface, to expand the use of videos and online materials (web resources) to the detriment of written material, to create short video-pills.

The collaborative section should be strengthened by creating and encouraging the use of discussion forums and a shared work area.

Although the AF states that the course is aimed at teachers and school managers, the material must be designed with students in mind as the end users, as teachers must use the material to present the concepts to students. Students whose teachers consider it appropriate must be given the opportunity to attend the course and animate the discussion areas and the shared work area.

The fact that the course was on a platform owned by the chamber of commerce is certainly a limitation. It would be appropriate to use an open platform, although in my opinion access must be possible after registration in order to control access and create statistics on use. The platform must be usable on all devices.

PP3 IISS M. Fanno

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

It is difficult to say what I liked the most about the training material. I believe that it was excellent from all points of view. The e-learning course was complete and the content was exhaustive. I liked the first section that I consider the most important because it defines clearly what CSR is, its main objectives and the benefits of a socially responsible behaviour as well as the limitations and barriers that prevent enterprises from adopting socially responsible behaviours. From the second section I liked the paragraph about communication within the company and the role that it plays for the success of a business. The concept of organizational communication and the idea of storytelling are very interesting as new forms of communication. In the third section the definition of stakeholders as people with a concern in a business initiative is very well described as well as how stakeholders are classified or grouped. Then, human resources are considered investments and not only costs for the company. I liked the description of the best practices in the management of human resources, the definition of corporate welfare and the expected benefits for the workers. Moreover the best practices towards customers, suppliers and shareholders highlight the attention given to all these categories involved in business. A fundamental role is played by the Public Administration, that is described in the fourth section, and the rules of conduct in the relations between enterprises, citizens and the Public Administration. Furthermore the paragraph about smart cities is interesting as our students have often been involved in this topic with research and examples. In the fifth section I would preserve the paragraph about sustainable development and its principles, life choices to promote environmental sustainability, energy saving, waste management and sustainable mobility. I believe all these parts should be preserved in the next edition.

What is missing? New features, topics, or other improvements that can be considered in the next edition:

For future editions I believe it would be appropriate to propose in-depth material on specific CSR topics, possibly those that may be of interest to the students. To ensure that this material can be

assimilated and enriched, group work and greater interaction and sharing with learners from foreign countries could be proposed. The aspects of CSR that deserve an in-depth study are innumerable. However, given the interest that young people show towards the environment and new technologies, I would say that one of the topics that could be dealt with more comprehensively in the material of future editions is that of "Smart cities ". Another issue of CSR that in my opinion deserves to be studied in depth and for which research work could be proposed concerns the "Code of Ethics". The material of the first edition concerning this topic (section 2) is extensive and detailed. However, I believe it can be enriched by including, for example, real testimonies (video interviews, video presentations) in order to convey in a more effective and motivating way the important value of this code, as well as to facilitate the inevitable reflection on the principles of CSR and the current geopolitical upheavals due to wars. Lastly, I believe it is necessary to propose in-depth information regarding the recent European regulations on the subject, and if simplified material concerning CSR were provided to the students, I would propose a questionnaire at the end of each section in order to facilitate the assimilation of the contents.

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

We believe that the material of the first edition of the project was complete, clear and well organized and that the online course was fundamental to educate teachers, especially those who, for the disciplines they teach, deal with the subject of CSR in a less detailed way than their colleagues of business administration or law. However, and assuming that the material and the online course will be re-proposed to teachers also in future editions, it seems important to us that students can access this material directly. If this were possible, simplified materials could be prepared for them with deep analysis of specific aspects of the topics that most interest young people. In this regard, we would like to remind you that these themes usually coincide with the topics that in Italian schools are dealt with in a transversal way in the various disciplines for the Civic Education subject; therefore, if proposed, they could involve a greater number of teachers. We refer to issues such as environmental protection, smart cities, the code of ethics on which the CSR is based, job opportunities and mobility in Europe for young people, the 2030 agenda. Another possible improvement concerning the material to be administered for the new editions concerns the good practices of CSR, the high values it promotes and the recent tragic international events: it seems to us that for adolescents it may be inconsistent to discuss issues concerning the social sustainability of enterprise when the reality we are experiencing seems to deny them and cancel them. For this reason, we think it would be useful to offer students the opportunity to learn and make comparisons between the values that CSR promotes and what is happening in the rest of the world.

PP4 FH Joanneum Gesellschaft mbH

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

The definition of CSR is well formulated and easy to understand. CSR in Italy, this gives a relatable example of how CSR is used, it would be nice to have this chapter also for the other countries.

Section 3 gives a good overview of the different stakeholders, should be kept as a whole.

The topic Smart cities should be kept in the handout because it is an important topic of today's youth future. It could be expanded even.

Section 4 provides a good template for the other sections, each topic has a maximum of 2-3 pages, which makes it appealing to read. If there are more pages with no to little paragraphs it is discouraging to read until the end.

Energy saving, renewable energy and waste management are important topics to today's youth and should definitely be part of the next edition. This point could also be extended with more information about renewable energy and waste reduction.

What is missing? New features, topics, or other improvements that can be considered in the next edition:

- The handout and also the videos could be prepared more appealing to students eg. add visual material
- There are videos to each section, if those are also added in the new version, it would be more accessible to have a voiceover for all slides and not just the slides provided
- All material should be delivered in different languages.
- Add real world examples to each section.
- Students level of knowledge should be better considered.
- Summaries at the end of each section as well as an overview in the form of a graphic per section
- Sometimes it is unclear if it as an official definition (i.e. 10 steps to be a smart city) or just an own definition.
- ESG and reporting standards are already very important and will become more important in the near future

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

The documents are pretty long, I think that this discourages students to learn the information. It would be better to focus on the most important facts at the beginning and if someone is more interested, the more detailed information can be found at the end of the document. Also, I don't think, that it is necessary to learn ISO norms, dates, etc. in detail.

In Section 2 systems/ certifications are described, for students it would be interesting to know about them, but not as detailed as it is now presented in the document.

The 10 steps to become a Smart City can only be exemplary and should be presented as a selection of possible measures.

How can I measure the impact or feel the effects?

The units should become more practical to achieve sustainable learning success.

Instead of section 1-5 use a more informative headline per section.

PP5 Institut für Zukunft und Bildung

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

Today, the majority of us agree that there are social values we pursue to stop exploiting human beings and Mother Nature. For instance, the recent movement Fridays for Future produced a resonance for young people. It proved that how sensitively the social values are shared and responded by people. During the program CSR in Class, my understanding of such values has been refined into a feasible form for business. The following are several points which particularly appeal to me. First, the project provides concrete tools for Corporate Social Responsibility (CSR). It goes beyond the basic knowledge of sustainability that has been accepted in our society. Section 2, 'CSR instruments: Code of Ethics, Reporting system, Certifications and ISO Guidelines' consolidates various sources regarding CSR. Covering a great variety of underlying baselines, recommendations, evaluations and certifications, it is practical not only for enterprises that want to apply CSR but also for normal citizens and young students who demand social responsibility in the business world. As customers are playing a significant role in CSR, certification symbols and marks are seemingly one of important bridges between producers and consumers. For example the European ecological label (Ecolabel) is given to the products and services that conform to the European Regulations. Such an accreditation is beneficial to both producers and customers. Because producers can use it for their marketing and promotion while it helps consumers recognize the companies doing good for the environment. In addition to CSR instruments, the notion of Beneficial Corporation is remarkable. Adopting the principle of the United States, the Italian government introduced a similar system for inland firms. The companies which are entitled as Beneficial Corporation produce annual reports about their CSR activities and outcomes. The reports are useful for other companies, no matter whether they are carrying out CSR or just interested in it, because they demonstrate hands-on experience of CSR compliance which have been adapted for diverse industry sectors. Lastly, the program is future-oriented. Acknowledging that young people lead the future of society, concretely in Europe, it defines the primary target group into the high school students. Young students of the secondary school are not only mature enough to understand the ethically responsible business, but are also curious to compare different cases of neighbouring European countries. Their understanding of CSR will be critical for the sustainable social system. I remember that one of the program objectives is to activate students to refine their skill sets regarding CSR. The goal is most likely to be reached through sharing intra-European experiences and replacing them into their own contexts.

What is missing? New features, topics, or other improvements that can be considered in the next edition:

Though the program is well structured to inform various materials, it seems to overlook some points. First, a clever transition between sections needs to be considered. The five sections under the main topic CSR are not systematically integrated. For example, after section 1 provides motivation background information of the topic, section 2 unexpectedly deals with how enterprises can accomplish CSR. Again, section 3, following section 2, handles primary stakeholder analysis, which returns the audience back to the content of CSR. It does not look like a rational transition. Second, the program might be dynamic when some specific examples are presented. This is important because the target group of the program is high school students who are well educated but have not yet started their career. Besides detailed information about CSR related laws, regulations and certifications, the real stories of either successful and unsuccessful CSR implementation can be added, so that the students are motivated to focus on the business context rather than generalised concepts of sustainability like waste reduction or alternative energy use. Next, I missed vivid visualisation for the presentation slides and supplementary documentation. Most graphic components like charts, graphs, photographs, symbols, flow diagrams, even cartoons can support the contents of the presentation, and promote the audience to keep attention. In particular, all learning materials are intended for an online course, graphics must be deliberately prepared and added. Visually attractive materials increase learning effects. Finally, careful wording and correct translation are expected. For example the subtitle of section 3 is Stakeholders - The Economic-productive system while the section deals with internal/primary stakeholders. It is so vague, that no

one can know what it actually means. Moreover, the word order of the current title, The Economic-productive system can be changed to the productive economic system. Several typos are noticed in the Transnational Report and the presentation slides. For instance, TRIGOS must be one of the well known Austrian prizes in the field of CSR, not prices.

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

My following suggestions correspond with the points I mentioned above, as my answer to I wish. First, the order of sections can be changed. As we know, the common and reasonable order starts with an introduction including background information and motivation. Then the main discussion around the topic. I think the main part of the program can be divided into two parts: the CSR instruments and the stakeholder analysis. Concretely, section 2 handles CSR instruments while section 3, 4 and 5 of the program are closely related under the frame of stakeholder in CSR. Section 2 focuses on the practical CSR application methods such as Code of Ethics, reporting process, certification and ISO guidelines. Therefore, practical methods can be placed at the end of presentation after sections about stakeholders are presented. In this way, the audience will be able to comprehend what and how enterprises would comply with CSR. Besides the rearrange of sections, a brief review, an overview and a recap can be inserted to maintain program continuity. A review of the previous section reminds people of what they learned. An overview at the beginning of a section tells what they are going to learn in the current section whereas a recap, being located at the end of a section, restates important points of the current section. Especially, if a recap deals with the subject matter that the upcoming questionnaire (a section quiz) handles, the better learning effect can be expected. Third, more graphics for important parts of the presentation can be added. For example, three different colours are assigned to the participant countries (Austria, Slovenia and Italy). The colours can be coherently applied for the entire presentation and documentation so the readers can identify which country is currently at issue. In a similar way, a base colour is decided for each section as a subtle hint for online learners. Furthermore, relevant graphics are indispensable to transmit main ideas. All logos and symbols emphasise belonging CSR related regulations, certifications and rewards. Consequently, people remember them better. If so, what makes us hesitate to use graphics in our documents? Stakeholder diagrams and flowcharts are well known examples. Flowcharts are especially workable to present a procedure and its artefacts as outcomes of each flow stage. As example, they can be added to section 2 concerning the Reporting system and certification process. Lastly, students might be encouraged to contact their regional governments (i.e. municipalities) to know whether municipal officers for CSR issues already exist. As a result they can associate their interests with the local community where they live, and conceive of CSR in connection with their nearby companies. It might be worthwhile for the younger generation to discover realistic solutions.

PP6 Razvojna agencija Zgornje Gorenjske

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

The learning materials from the previous CSR and Class project are prepared in a very structured way. The development of CSR needs over the periods are clearly shown, as well as the preparation of certain legislative bases for further development and certification of CSR.

Section 1 illustrates quite detailed the development of CSR in Italy and may itself be defined as an example of good practice in this field. Perhaps another country could be also included as an example of developing CSR priorities.

Section 3 (Stakeholders – The Economic-productive system) provides examples of good practice for each chapter. This seems to me to be the key to understanding, because they show a theory in concrete cases. This section should be highlighted or perhaps given more examples of good practices in other sections

What is missing? New features, topics, or other improvements that can be considered in the next edition:

Covid 19 probably influenced development of CSR in both, a negative (business collapse, reduction in the number of employees) and a positive sense (home office). In this context, it would probably make sense to devote an chapter to this topic.

Learning materials contain a rich set of good case practices, presented in each chapter (e.g. Human Resources, Costumers, Suppliers, Shareholders and Financiers in Section 3). But, evidently they come from one country (Italy), or some points refer the EU level. However, the materials would be richer in content if it contained examples of good practice from different EU countries or. regions (Austria, Germany, France, Switzerland, Slovenia ...)

Section 5 contains too general aspects of sustainable development. We need to put ourselves in the shoes of students who face the general environmental issues, for example social measures against global warming, sustainable development, etc. in the context of many other school subjects/activities. The environmental aspect, which is of course important, needs to be presented more concretely in the context of understanding CSR.

While reading the learning material, I mainly missed graphic content, such as photos, graphs, which would complement the entire text and, above all, make it more attractive to read.

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

The theory of corporate social responsibility, as presented in the learning materials is of course important for understanding, but didactic aspect should be more considered. An important question is, how to bring CSR theory closer to students, if we want to add the term "In Class" to CSR. The learning materials text should be supplemented with more graphic representations, perhaps with video content (contributions from international conferences, statements involved in the promotion of CSR, examples of good practice ...).

Learning material for students should be prepared like <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr> .

Instead of pdf formats, we could prepare booklets - there are quite a few free providers on the Internet, where you can create a nice booklet with a few clicks from the pdf format.

Questionnaires could be designed in free programs (like google forms), which already do the analysis of the questionnaires themselves.

PP7 Ekonomska gimnazija in srednja sola Radovljica

Stakeholder I:

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

Being new to the project and having studied all the materials (some in detail, I would like to express my admiration for the creators of this wonderful idea, who set new guidelines for establishing successful businesses in a way that benefits all stakeholders. I like the idea that a company, which willingly shoulders the responsibility of a corporate, plays a positive role in the community (local, national or global) and always considers social and environmental impact of their business decisions. The above- mentioned CSR materials are very well structured, systematically organised, ideas are clearly stated and presented to the readers. Even as a beginner I could smoothly follow the basic and more complex ideas explained under all headings. What I found most interesting to read about were all the examples of good practices from Italy. It is amazing what a CSR enterprise can actually achieve in a local environment or even more widely- from giving back to the community and participating in philanthropic initiatives to adding positive societal value. I would call it a win-win situation for both/all parties. Another plus side of these materials is the Glossary of terms and abbreviations included. It is very useful, especially for the beginners. As a secondary school teacher in Economic Grammar School, I would like to mention this concept of CSR to all students, not just the ones who participate in this project. What is more, I would like to explain basic vocabulary corpus to them, (f.ex. active and corporate citizenship, human resources, added value, Big Data, Fair Trade, fringe benefits, outsourcing, whistleblowing, ..) This knowledge would/will benefit them in their later careers as well.

Of all the five sections I thoroughly enjoyed studying Section 1: European and Regulatory Framework, Section 2: Code of Ethics, Reporting systems, Certifications and ISO guidelines, Section 3: The Economic- productive systems and Section 5: Stakeholder: The Environment and Territory the most. If anything is of uttermost importance, then these are the relationships among people and our attitude to mother nature. In my opinion, these are basic construction stones of a healthy society, in which people are not on ego-trip but are constantly thinking how they could contribute to a better society. And this is exactly what CSR way of thinking is about. I found Section 4: State, Local Authorities and Public Administration very challenging to read and understand as I do not have a degree in Economics. But I must admit there is some very important information about economic-social systems. In all five sections benefits are enumerated but at the same time, there are also disadvantages or limitations listed, f.ex. benefits/ limitations imposed by the adoption of socially- responsible behaviours.

As a reader of these materials, I have not only gained considerable knowledge in the field of working responsibility but also an insight into the guidelines of CSR, which I find crucial for my/our personal and professional growth. I can hardly wait to share it with my students.

What is missing? New features, topics, or other improvements that can be considered in the next edition:

As European Unity is composed of 27 member states, I believe it would be necessary to make a profound comparison in achieving CSR goals among all these countries. The idea of socially responsible businesses should be introduced and implemented in all countries of the EU. This way, countries would be able to realize where they are as far as corporate social responsibility is

concerned. They could compare themselves in all aspects (one's attitude to human resources and the environment, battle against corruption, ...) to other countries and encourage each other to achieve better performance related to CSR guidelines. This is exactly what younger generations would wish us to do as they will have a right to live and work in a sustainable living and working environment.

The materials that I have studied are surely well written and meticulously thought out but what I would really like is to see one day that the theory presented on all these pages is put to practice in real life in a wider geographical community, not just in a few countries, willing to break the ice. Therefore, a special European council would have to be established which would measure the results of each country's responsible behaviours, using specific indicators. F. ex. we constantly talk about the importance of reducing the carbon footprint, yet we do not know how successful we are at lessening this impact. Several conferences (Kyoto Treaty, COP 26, ...) have been held to lessen this problem before it is irreversible. Feedback is very important, so, the countries who would invest more effort into solving this problem, should be awarded a Green Pass, encouraging other countries to do the same.

The next issue that is dealt with in writing only, is the battle against widespread corruption. Scandinavian countries are thriving economically as the rate of corruption there is low. But the more we go to the south, the worse the problem gets. Corruption actually destroys everything that is achieved by people who have and stick to genuine social values like comradeship, empathy, being sympathetic to the needs of others, openness of character, willingness to act positively for common good. In my opinion, more should be done to tackle this burning problem within the CSR context.

Finally, there are no examples given of good practices in Slovenia in these papers. Although we are maybe still some steps behind as far as CSR is concerned, there are a few enterprises which act in accordance with CSR guidelines, f.ex. Skaza Plastika, Dewesoft, Pipistrel (the owner, Mr Boscarol, has recently sold his ultra-light plane company to the Americans and donated his local community in Ajdovščina 25 million euros for developmental investments in the municipality.)

To sum up, it is high time we all started to act socially responsibly if we want our descendants one day to be grateful to us. And they will certainly deserve it.

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

We need to move on with the idea of raising CSR practises onto a new level. A lot has been said about it, many materials have been written, lectures given, exchanges carried out. Yet, I fear that not enough has been done in real life apart from some businesses that have embraced this wonderful idea and already do business following the guidelines of CSR. I would not want CSR to be an oxymoron on the paper, but something that is put to practice.

To achieve this, we should be able to enthuse as many young people as possible with this topic. It is of crucial importance to them what kind of lifestyle they will lead in their future lives, so I would incorporate CSR contents into the curriculum of all secondary schools.

Here, I would like to expose start-up companies, too. Young entrepreneurs-to-be should go through a special CSR training before starting a business.

I reckon inviting a successful local entrepreneur to give students a lecture on how to run a company with CSR contents in synergy with stakeholders would also be a good idea.

All entrepreneurs should be encouraged to run their businesses based on CSR way of thinking. This is where governments should step in with a well-thought out and stimulative legal framework, which

would motivate practical implementations. Furthermore, new laws should be passed, whereby companies promoting CSR and acting accordingly should be “praised” by the local or national government (by having to pay lower taxes, by being given fringe benefits for workers, ...). And vice versa. Enterprises that exploit their workers or pollute the environment deliberately should be warned first and then penalised severely by having to pay a fine.

Finally, I need to expose the fact that we now live in a different reality. The Covid situation that has been going on for more than two years now and the recent war in Ukraine have changed our perspectives. At the time of crisis, the demand for socially responsible activities will increase. This will challenge enterprises that (will) struggle financially due to this harsh reality even more. Original and innovative CSR approaches will be more than welcome. So, the society should recognise best CSR approaches and practices and motivate other entrepreneurs who are not keen on this idea, to do the same.

All in all, by raising awareness of the importance of CSR thinking, by incorporating CSR in regular school activities, by speaking and listening to successful CSR entrepreneurs and following their example, by exchanging this idea with as many companies as possible and by introducing a more stimulative legislation we could make considerable headway in this field.

Stakeholder 2:

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

The released existing training material has great value. It is very well divided into 5 consecutive sections where we can find a lot of detailed information. The material is suitable for those who are not familiar with the subject of CSR, as well as for beginners and those who want to gradually expand their knowledge.

In the introduction, all the topics are introduced, all the partners involved in the process are mentioned, the main objectives of CSR are described, keywords are mentioned, goals are stated, activities are planned, which was very helpful.

It is important that the material contains the data of concrete documents and well-defined laws and regulatory frameworks, which serve as a clearly marked and well-defined framework for CSR. All certifications and ISO guidelines are well presented. All aspects of CSR are strongly supported by influential organisations such as the United Nations, the International Labour Organisation (ILO), the European Union, the Organisation for Economic Cooperation and Development (OECD), etc., giving the whole field a wider scope and a realistic framework.

The topics are presented systematically, and all the written material and video support provide insight into the subject. For more information, there are useful additional links in the bibliography.

It has been 5 years since this material with this thoughtful concept has successfully guided us teachers through the self-assessment test.

Personally, I find the glossary commendable, which can be used as practical teaching material initially in project work and provides quick information at the beginning.

CSR is based on a voluntary approach, which is appropriately explained in the documents, but all the benefits of behaving in a socially responsible way are always highlighted, and the limitations are also mentioned realistically.

What I found most interesting in the material is the data on the implementation of CSR in Italy, which convincingly presents the whole field of CSR.

The evidence of the effectiveness of CSR is most evident in the description of best practices in Italy (best practices in human resources management, best practices in customer and supplier management, best practices in environmental management, the Top Employer project, examples of sustainable mobility...).

I found the idea of corporate storytelling very imaginative, the bold concept of whistleblowing made me think.

The most challenging topic is the area of the state, local authorities and public administration. From the official data, it is evident how difficult it is to achieve a formal breakthrough in recognized legislation.

What is missing? New features, topics, or other improvements that can be considered in the next edition:

The material presents best CSR practises in Italy, but best practises in Slovenia, Germany and Austria should also be added.

For example: the leading Slovenian organisation contributing to the development of social responsibility in Slovenia and abroad through research, training, consulting, networking and promotion is the IRDO Institute (Institute for the Development of Social Responsibility). It cooperates with domestic and foreign experts, foundations, organisations, governments and companies and helps in the exchange of knowledge and experience in the field of social responsibility.

Since 2009, the IRDO Institute has also been awarding the Slovenian Social Responsibility Award, Horus. This important award promotes holistic thinking, innovative work and responsible action in Slovenian companies, organisations and individuals. With this award, the Institute aims to raise awareness of the importance of social responsibility. It publishes an annual call for entries for various categories and promotes examples of good practise by Slovenian companies, organisations and individuals through seminars and publications in the media.

IRDO Institute is the most important expert in the field of CSR in our country and this award shows the greatest achievements in Slovenia. I believe that this information about good practices will be interesting for other project partners as well. A lot of valuable and important information on this topic can also be found in the Slovenian national Report: CSR IN CLASS: the dissemination of CSR in secondary schools and their areas. The report contains a lot of important information: general descriptions, statistics on economic development, regulations on CSR in Slovenia, key players in the field, best practice examples of CSR in companies, institutions and schools, awards and training on CSR, the role of CSR teaching in schools. This national report provides a good insight into the state of CSR in our country. It would be helpful to see other national reports for work on this project. It could be a starting point for further work, as comparing all four reports would reveal our strengths and weaknesses even more clearly. Each country is struggling to make progress in this area and we could learn much more from each other. Nowadays, we cannot under any circumstances ignore two other events: the spread of the Corona virus and the war in Ukraine. We are and will remain a risk society.

We need to find a systematic way to deal with the dangers and uncertainties caused and introduced by modernization itself. We are dealing with technological rationalization and changes in the world of work, but there is much more to it: the change in social characteristics, in lifestyle, the change in power and influence structures, in our consumption, in the world of work, entrepreneurship, digitalization (where there are also obvious weaknesses), the interrupted delivery of goods, with the

aging of society. The war in Ukraine draws our attention back to the issue of basic human rights. If we want to achieve our goals now, we have to start from scratch.

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses

Here are some suggestions:

1. In this project we could introduce our students to some young local entrepreneurs through the interviews, which would be a very motivating experience. Maybe our students could meet some successful former students from the same school. Through such role models, it would be easier for the students to plan their own careers.
2. In this context, our school is planning a field trip to some local companies that practice CSR (zero-waste hotel, producer of traditional local organic fruit, maybe the store without packaging).
3. In Slovenia we can involve IRDO (Institute for the Development of Social Responsibility), which probably has the biggest overview of the situation
4. There is also a possibility to present other projects of the agencies (RAGOR, Italian Chamber of Commerce for Germany , FH Joanneum Gesellschaft mbH...). These agencies also have a broad overview of the development in the field of CSR, they have done many projects with similar content and could present examples of their own good practices to the students of all partner schools (this could be done via video conference). Students would get a step-by-step insight into local and regional to multinational implementation of CSR.
5. The idea of sustainable development and the 17 goals of the 2030 Agenda are not new, great progress has already been made in this area, but there is still room for improvement. In the field of life cycle assessment, energy saving, renewable energy, waste prevention and management, sustainable mobility ... a situation analysis could be made at different levels (local, regional, national and international), but further work should also be planned in view of new challenges (war in Ukraine, covid pandemic...). Many new problems have emerged: new forms of waste (used face masks and used rapid tests), interrupted supplies of goods, export bans, inflation, increased arms purchases... All this has a huge impact on society as a whole and needs to be discussed with the younger generation.
6. As already mentioned, the world is facing great challenges, which at the same time also offer completely new opportunities. We can observe how different forms of misconduct occur in different areas: discrimination in business, favouritism, fraud, deception, the link between business and political parties... Within the framework of the project, we can cite positive examples and practises, but we must not close our eyes to negative phenomena and must also expose them.
7. This time the exchange of students is not planned. We could take advantage of the available technology and organise lectures by other participants and different lecturers or group work via videoconferencing.
8. The fourth section, "Stakeholders: State, Local Authorities and Public Administration" offers a lot of potential for further progress. In the field of CSR, a lot happens at the level of concepts "identify, propose, measure, define, promote, monitor, evaluate, provide, aspire...". After this phase, the level could be raised, many other instruments could be included in the current legislation, which is of course the domain of high level decision makers. But all project participants could encourage the authorities to do so.

PP8 Königin-Katharina-Stift

Stakeholder 1:

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

I like the depth of information provided by the given materials; even though more so in the PDFs than in the videos. The PDFs are full of detailed information that can but also should be adjusted to various age groups of learners. The idea of an auto evaluation task to (self-) check ones knowledge is generally a good one, even though I have added some improving remarks below. The glossary provides a suitable “shortcut” to the most important terminology of the course and helps learners to find information as fast as possible.

What is missing? New features, topics, or other improvements that can be considered in the next edition:

No contribution was provided on this point

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

What if the information was a little less overwhelming. Whereas it is good to have a lot of information available for further research, the sheer amount of input in the videos can be counterproductive for learning processes. Here I would also advise you to change the setting of the video. A video in a “cutout animation” style helps to keep the viewer engaged and not lose track. Another option to keep the viewers engage would be gamification elements, e.g. the viewer has to answer questions before the video continues.

The auto evaluation tests are a meaningful way to check the understanding of students after watching the video segments. As a form of improvement, I would suggest to alter the test from single-choice tasks only to more proactive and creative tasks for learners. This “turn-around” of the matter will help learners to comprehend the information in an effective and sustainable way.

Stakeholder 2:

What has been liked, the most interesting part of the previous project and what should be preserved in the next edition:

The complexity of the content of the materials is very impressive. I think especially for teachers it is a very good basis to deal with the topic in a subject-linking way. For students, however, it is too complex and must be reduced didactically.

What is missing? New features, topics, or other improvements that can be considered in the next edition:

In terms of content, everything is wonderful, the depth is impressive, but far too comprehensive for students. Especially for younger students (13-14 years), the material should be didactically reduced and prepared by playful elements. Several short units that can be quickly overlooked - even by the teachers would be useful.

What should be changed or done otherwise? Alternatives that might overcome the main weaknesses.

The material should be modern and playful (gamification). A good mix of texts and interactive exercises as well as solution hints for the teachers, where they can get a quick overview would be very helpful.

PART 2

Scouting of CSR related Learning Units in existing Teaching Materials

Corporate Social Responsibility is a multifaceted topic. To circumscribe the scope of the concept, it has keep in mind that traditionally four types of responsibility are identified:

Environmental Responsibility: it refers to the belief that organizations should behave in as environmentally friendly a way as possible. It's one of the most common forms of corporate social responsibility.

Ethical Responsibility: it is concerned with ensuring an organization is operating in a fair and ethical manner. Organizations that embrace ethical responsibility aim to achieve fair treatment of all stakeholders, including leadership, investors, employees, suppliers, and customers.

Philanthropic Responsibility: it refers to a business's aim to actively make the world and society a better place.

Economic Responsibility: it is the practice of a firm backing all of its financial decisions in its commitment to do good in the areas listed above. The end goal is not to simply maximize profits, but positively impact the environment, people, and society.

Some of the most common related topics are:

- Corporate Social Responsibility
- Business ethics
- Ethics and Boards of Directors
- Shareholder activism, shareholder protection and valuation effects
- Stakeholder's engagement
- Ethical, social and governance (ESG) factors
- Corporate Governance and Reporting
- Accounting and disclosure
- Integrated reporting, non-financial reporting
- Performance measurement and management control
- Corporate Social Performance, social impacts
- Sustainable finance, socially responsible investing
- Fraud and accounting scandals
- ISO 26000 and standard compliance
- Creating Shared Value (CSV)
- Corporations and Business Purpose
- Benefit Corporations and Responsible business conduct
- Social Innovation, sustainable business models
- Circular economy, green economy, sustainable consumption and production
- Ecological Transition, Just Transition and Green Deal
- UN Sustainable Development Goals (Agenda 2030)
- Business-Government Interactions
- Corporate Citizenship

Being Corporate Social Responsibility a broad topic, it can be covered differently in different school subjects.

In order to preserve and disseminate what is already usefully covered, project partner institutes have asked the teachers involved to indicate specifically whether and how CSR topics are covered within their curriculum. Project partner institutes contributions on this matter are thus listed below.

PP3 IISS M. Fanno

Teacher n.1

What is the actual name of the subject you teach in this School?

Francese- French

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

- Corporate Social Responsibility
- Corporate Social Performance, social impacts
- Benefit Corporations and Responsible business conduct

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

- Environmental problems
- Social impact
- Agenda 2030
- Social behaviour

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

I would integrate CSR with the following topics:

- Ecological Transition, Just Transition and Green Deal
- Sustainable finance, socially responsible investing
- Circular economy, green economy, sustainable consumption and production

Teacher n.2

What is the actual name of the subject you teach in this School?

Business economics and geopolitics- Economia aziendale e geopolitica

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

A little bit of everything

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Creating shared values and social impacts

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students’ prior knowledge</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation

Project-based Learning

Students applying course knowledge to produce something; often paired with cooperative learning

Role Plays and Simulations

Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality

<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input checked="" type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

No, I consider these subjects sufficiently covered in my class.

Teacher n.3

What is the actual name of the subject you teach in this School?

Economia Aziendale (Business Administration)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

Environmental Responsibility, Ethical Responsibility, Economic Responsibility

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

To be able to identify such activity. We take the view that there are three basic principles which together comprise all CSR activity. These are:

- Sustainability;
- Accountability;
- Transparency.

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input type="checkbox"/>	<input type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>

Not at All

Do you think your students will be interested in the above-mentioned issues?

Definitely

Very Probably

Probably

Possibly

Probably Not

Definitely Not

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

//

Teacher n.4

What is the actual name of the subject you teach in this School?

LINGUA TEDESCA German Language

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some

Yes, one

No

If so, which one(s)?

- Corporate Social Responsibility
- Business ethics
- Social Innovation, sustainable business models
- Circular economy, green economy, sustainable consumption and production
- Ecological Transition, Just Transition and Green Deal

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Fair trade, Green cities, Globalization, Waste Recycling, Environmental problems, New energy, Agenda 2030, Energy saving

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students’ prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>

Definitely Not

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

I would introduce the following topics:

- Business ethics
- Sustainable finance, socially responsible investing
- Social Innovation, sustainable business models
- Circular economy, green economy, sustainable consumption and production
- Ecological Transition, Just Transition and Green Deal

And the above suggested didactic methods.

Teacher n.5

What is the actual name of the subject you teach in this School?

- 1) Diritto (Law);
- 2) Economia Politica (Political Economy)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some

Yes, one

No

If so, which one(s)?

- Corporate Social Responsibility
- Circular economy, green economy, sustainable consumption and production
- Ecological Transition, Just Transition and Green Deal
- Stakeholder’s engagement
- Ethical, social and governance (ESG) factors
- Corporate Governance and Reporting

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

1. Stakeholder theory;
2. Social and environmental balance;
3. Responsible social enterprise tools.

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students’ prior knowledge</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input checked="" type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>

Probably Not

Definitely Not

<input type="checkbox"/>
<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

I would suggest contextualizing concrete cases and proposing various positive CSR actions.

PP5 Institut für Zukunft und Bildung

Teacher n.1

What is the actual name of the subject you teach in this School?

Entrepreneurship, Management & Law

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some

Yes, one

No

<input checked="" type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

If so, which one(s)?

Business ethics, social innovation

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Social innovation as a new paradigm in innovation management, business ethics in the frame of establishing a new company

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

Lecture

Instructor presenting material and answering student questions that arise. Students receive, take in and respond

Interactive Lecture

A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.

Directed Discussion

Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.

Guided Instruction

Direct and structure instruction that includes extensive instructor modeling and student practice time

	Used	Advised
Lecture	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture	<input type="checkbox"/>	<input type="checkbox"/>
Directed Discussion	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Guided Instruction	<input type="checkbox"/>	<input type="checkbox"/>

Just-in-Time Teaching

Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge

Experiential Learning

Students focus on their learning process through application, observation and reflection

Case-based Learning

Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation

Inquiry Guided Learning

Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data

Problem-based Learning

Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation

Project-based Learning

Students applying course knowledge to produce something; often paired with cooperative learning

Role Plays and Simulations

Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent

Somewhat

Very Little

Not at All

Do you think your students will be interested in the above-mentioned issues?

Definitely

Very Probably

Probably

Possibly

Probably Not

Definitely Not

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

Involvement in different subjects, multidisciplinary projects.

Teacher n.2

What is the actual name of the subject you teach in this School?

Applied Mathematics, IT systems, network technology

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

If so, which one(s)?

None

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

None of the topics fit into my subjects, maybe in applied mathematics examples out of the mentioned topics would be interesting

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations	<input type="checkbox"/>	<input type="checkbox"/>

Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation.
Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input checked="" type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input type="checkbox"/>
Probably	<input checked="" type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

Maybe examples used for applied mathematics.

Teacher n.3

What is the actual name of the subject you teach in this School?

- Deutsch (German)
- Geschichte und Sozialkunde / Politische Bildung (History and Social Sciences / Political Education)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

If so, which one(s)?

//

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

No reference in actual curricula in my subjects

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input checked="" type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input checked="" type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

No.

Teacher n.4

What is the actual name of the subject you teach in this School?

- Deutsch (German)
- Religion / röm. kath. (Religion / rom.cath.)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

If so, which one(s)?

//

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

No reference in both of my subjects

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

Lecture

Instructor presenting material and answering student questions that arise. Students receive, take in and respond

Used	Advised
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Interactive Lecture

A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input checked="" type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input checked="" type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

No

Teacher n.5

What is the actual name of the subject you teach in this School?

Business administration

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

- Corporate Social Responsibility
- Circular economy, green economy
- Social Innovation, sustainable business models
- Sustainable finance, socially responsible investing

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

I. GENERAL EDUCATIONAL OBJECTIVE

- to deal with the essential question, with ethical and moral values as well as with the religious dimensions of life,
- to act taking ecologic, economic and social aspects into consideration,
- to act in a socially responsible way which is noticed in respect, appropriate consideration and a sense of responsibility

III. EDUCATIONAL PRINCIPLES

- Entrepreneurship Education – the ability of an individual to show self-initiative and to think and act independently as entrepreneur, employee and also as consumer, to act in an active and responsible way and, therefore, to help shape the economy and the society,
- Economic education – to critically engage with the important issues of the economy,
- Environmental education – to sensitise for environmental issues and requirements taking the protection of nature and environmental protection into account

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input checked="" type="checkbox"/>
Very Probably	<input type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

To organize a lot of projects concerning CSR

PP7 Ekonomska gimnazija in srednja sola Radovljica

Teacher n.I

What is the actual name of the subject you teach in this School?

Ekonomija (economics), podjetništvo (business studies), sodobno gospodarstvo (modern economics), neposredno trženje (direct marketing), komercialno poslovanje (commercial business).

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some

Yes, one

No

If so, which one(s)?

- Corporate Social Responsibility,
- Business ethics,
- Circular economy, green economy, sustainable consumption and production,
- UN Sustainable Development Goals (Agenda 2030)

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Economics:

- Company and production: other goals of the company,
- Externalities: positive and negative externalities of production and consumption,
- Market failures: common access resources and the treat to sustainability,
- Economic growth and sustainable development: consequences of economic growth and sustainable development.

Business studies:

- Entrepreneurial mindset: clarify sustainable entrepreneurship,
- Development of an entrepreneurial idea: raising awareness of the importance of a sustainable approach in all areas of activity, ethical conduct and socially responsible business, critical evaluation of the role of sustainable entrepreneurship.

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an "x" the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

Lecture

Used

Advised

Instructor presenting material and answering student questions that arise. Students receive, take in and respond

Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input type="checkbox"/>	<input type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input checked="" type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

//

Teacher n.2

What is the actual name of the subject you teach in this School?

English - German

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

Green economy, circular economy, Ecological Transition

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Please provide brief but punctual reference to the part(s) of your teaching programmes that involve one or more of the CSR related topics.

Business ethics

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Problem-based Learning

Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation

Project-based Learning

Students applying course knowledge to produce something; often paired with cooperative learning

Role Plays and Simulations

Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

//

Teacher n.3

What is the actual name of the subject you teach in this School?

- Ekonomika poslovanja - business economics
- Materialno knjigovodstvo - material accounting
- Finančno knjigovodstvo - financial accounting

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

- Accounting and disclosure
- Performance measurement and management control

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Accounting and disclosure: Student knows the accounting information, and their users, clarify the meaning of accounting information, learns the importance of costs for the company, learns to draw up a balance sheet, profit or loss.

Performance measurement and management control: Student learns how to determine the effectiveness of an individual effect, learns about the profitability of business, analyzes various business performance indicators, analyzes the coverage and the level of coverage of an individual impact, department and company as a whole.

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input checked="" type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input checked="" type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

//

Teacher n.4

What is the actual name of the subject you teach in this School?

English language

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

- Business ethics
- Green economy, sustainable consumption and production
- UN Sustainable Development Goals
- Business-Government Interactions
- Corporate Citizenship

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Please provide brief but punctual reference to the part(s) of your teaching programmes that involve one or more of the CSR related topics.

Business ethics

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input type="checkbox"/>	<input type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

With project work

Teacher n.5

What is the actual name of the subject you teach in this School?

- Nemščina (German)
- Sociologija (Sociology)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

Covered is the theme globalization and its downsides: mentioned are exploitation of cheap labor, exploitation of natural resources, social inequality. At this point I relate to all four types of CSR (environmental, economic, ethical, philanthropic Responsibility) as the opposite of these weaknesses.

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

As a teacher with former experiences with the CSR objectives and values I discuss the following topics with the students (although they are not covered in the existing material):

1. Green economy
2. Sustainable consumption
3. Fair treatment of all stakeholders, including leadership, investors, employees, suppliers, and customers,
4. Fraud and accounting scandals
5. Fair trade, decent pay

6. UN Sustainable Development Goals (Agenda 2030)

It means we discuss all four types of CSR (environmental, economic, ethical, philanthropic Responsibility) and human rights as such.

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input checked="" type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

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Teacher n.6

What is the actual name of the subject you teach in this School?

Psihologija / Psychology

Poslovno Komuniciranje / Business Communication

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

- Corporate Social Responsibility
- Business ethics

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

- Interpersonal relationships,
- Personality,
- Communication
- Etiquette.

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input type="checkbox"/>
Very Little	<input checked="" type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input checked="" type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

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PP8 Königin-Katharina-Stift

Teacher n.1

What is the actual name of the subject you teach in this School?

Italienisch (Italian), Französisch (French), Englisch (English)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

Social responsibility, social performance and impacts, sustainable consumption and production.

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Ethical and critical consumption, eco-tourism, sustainability, ethics vs economy, anti-discrimination, anti-racism, problems and chances of migration, global citizenship.

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Case-based Learning

Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation

Inquiry Guided Learning

Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data

Problem-based Learning

Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation

Project-based Learning

Students applying course knowledge to produce something; often paired with cooperative learning

Role Plays and Simulations

Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent

Somewhat

Very Little

Not at All

Do you think your students will be interested in the above-mentioned issues?

Definitely

Very Probably

Probably

Possibly

Probably Not

Definitely Not

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

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Teacher n.2

What is the actual name of the subject you teach in this School?

Französisch (French), Italienisch, (Italian), (Englisch/English)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some

Yes, one

No

<input type="checkbox"/>
<input type="checkbox"/>

If so, which one(s)?

- CSR
- Green economy/sustainable consumption + production
- Agenda 2030

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

Green jobs, Slow Travel and Slow food, e-mobility, fair trade

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input checked="" type="checkbox"/>
Very Probably	<input type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

- Project work, practice work
- Exchange project with other countries

Teacher n.3

What is the actual name of the subject you teach in this School?

Italienisch (Italian); Französisch(French); Wirtschaft (Economics), Ethik (Ethics)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

- CSR; Socially responsible investing;
- Fraud & accounting scandals;
- Sustainable business models;
- Agenda 2030,
- Business ethics,

- Circular economy, green economy, sustainable consumption and production
- Corporate Citizenship

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

- Italian: La lotta Anti-Mafia
- Economy: Ethical Consumption, Sustainable Consumer Behavior French: Environmental protection, role of women in society
- Ethics: Poverty/ Richness in the World; unequal distribution. Do we promote poverty in other countries with our consumer behaviour?

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input checked="" type="checkbox"/>
Very Probably	<input type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

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Teacher n.4

What is the actual name of the subject you teach in this School?

Englisch (English); Gemeinschaftskunde (Civics); Wirtschaft (Economics)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some	<input checked="" type="checkbox"/>
Yes, one	<input type="checkbox"/>
No	<input type="checkbox"/>

If so, which one(s)?

CSR; Socially responsible investing; Fraud & accounting scandals; Sustainable business models; Agenda 2030

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

//

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

	Used	Advised
Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input type="checkbox"/>	<input type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input checked="" type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>

Probably Not

Definitely Not

<input type="checkbox"/>
<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?

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Teacher n.5

What is the actual name of the subject you teach in this School?

Deutsch (German), Wirtschaft / Berufs- und Studienorientierung (economics), Gemeinschaftskunde (politics)

Do you consider one or more of the above-mentioned topics are covered within the subjects you teach in the existing materials?

Yes, there are some

Yes, one

No

<input checked="" type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

If so, which one(s)?

- Corporate Social Responsibility
- Business ethics
- Corporate Social Performance, social impacts
- Circular economy, green economy, sustainable consumption and production
- UN Sustainable Development Goals (Agenda 2030)

Could you mention the elements of your teaching programme that you consider the most relevant to the above-mentioned themes?

- Politics Grade 10: UN, Goals
- Economics Grad 8: Circular economy

What didactic methods did you use in dealing with the above topics and which ones you would recommend for presenting these contents to your students?

Please mark with an “x” the option(s) representing the methods you are eventually already using (used column) and those you would anyway advise and suggest as recommended according to your experience.

Used

Advised

Lecture <i>Instructor presenting material and answering student questions that arise. Students receive, take in and respond</i>	<input type="checkbox"/>	<input type="checkbox"/>
Interactive Lecture <i>A lecture that includes 2-15 minutes breaks for student activities every 12-20 minutes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
Directed Discussion <i>Class discussion that follows a pre-determined set of questions to lead students to certain realisations or conclusions.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Guided Instruction <i>Direct and structure instruction that includes extensive instructor modeling and student practice time</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Just-in-Time Teaching <i>Instructor adjusts class activities and lectures to respond to the misconceptions revealed by assessing students' prior knowledge</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Experiential Learning <i>Students focus on their learning process through application, observation and reflection</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Case-based Learning <i>Students apply course knowledge to devise one or more solutions or resolutions to problems or dilemmas presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Inquiry Guided Learning <i>Students learning or applying material to meet a challenge, answer a question, conduct an experiment, or interpret data</i>	<input type="checkbox"/>	<input type="checkbox"/>
Problem-based Learning <i>Student groups conducting outside research on student-identified learning issues (unknowns) to devise one or more solutions to problems presented in a realistic story or situation</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Project-based Learning <i>Students applying course knowledge to produce something; often paired with cooperative learning</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Role Plays and Simulations <i>Students acting out roles or improvising scripts, in a realistic and problematic social or interpersonal situation. Students playing out, either in person, or virtually, a hypothetical social situation that abstracts key elements from reality</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Overall, in your opinion, are issues related to Corporate Social Responsibility adequately covered in the current curricula?

To a Great Extent	<input type="checkbox"/>
Somewhat	<input checked="" type="checkbox"/>
Very Little	<input type="checkbox"/>
Not at All	<input type="checkbox"/>

Do you think your students will be interested in the above-mentioned issues?

Definitely	<input type="checkbox"/>
Very Probably	<input checked="" type="checkbox"/>
Probably	<input type="checkbox"/>
Possibly	<input type="checkbox"/>
Probably Not	<input type="checkbox"/>
Definitely Not	<input type="checkbox"/>

Do you have any suggestions for how best to integrate Corporate Social Responsibility into the subjects you cover at school?



Discussions, problem orientation, Role Plays