

YRITYSVASTUU ja -ETIIKKA

Luento 4 – 3.2.2020

Santi Martínez
Kevät 2020

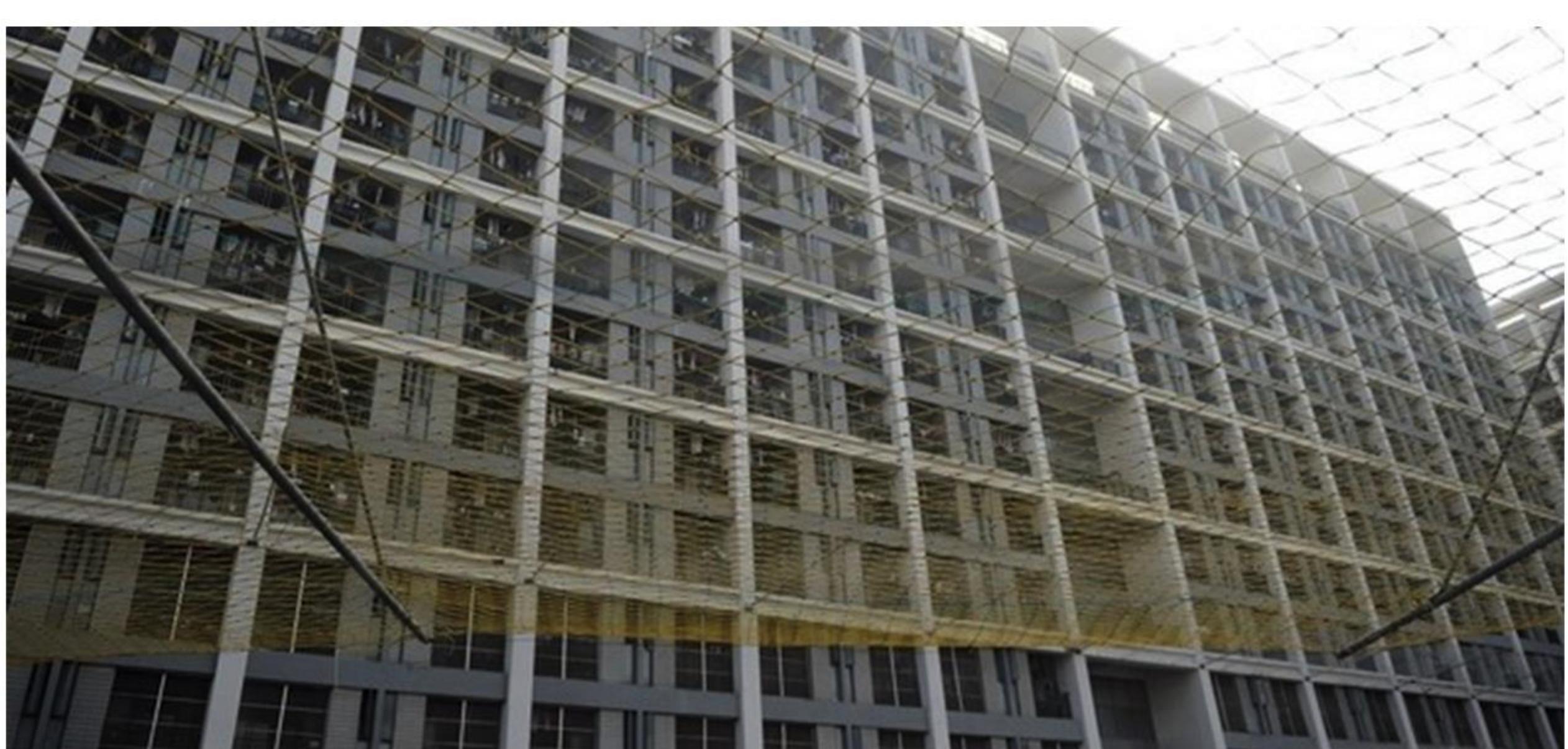
Sisältö

Yritysvastuu: johdanto ja peruskysymykset

- Omistajaintressiteoria
- Sidosryhmäteoria

Yritysvastuu: uusi lähestymistapa

Yritysvastuu: peruskysymykset, historia



Shot on iPhone 6

Shot of suicide nets installed at dormitories at iPhone factory Foxconn, since the 13 suicides in 2010 there have been an unreported number of suicides every year.



Are you stupid? Or do you think you're going to fool us?

We buy. So our rules. We command. We decide. We will have the last word.

Accept what we give you or we go. This is our last offer. You accept it before Monday 5 at 12 GMT or you keep your product and we will not contact you again nor will we make any case to your requests for forgiveness and repentance.

Your arrogance will result. You decide them. We are a very big company. Better to be your friend than your enemy.

A photograph of two women in a dark room. One woman with blonde hair is in the foreground, looking down at a white garment on a hanger. Another woman with brown hair is leaning over her shoulder, also looking at the garment. They appear to be in a closet or storage area.

S I S L E Y

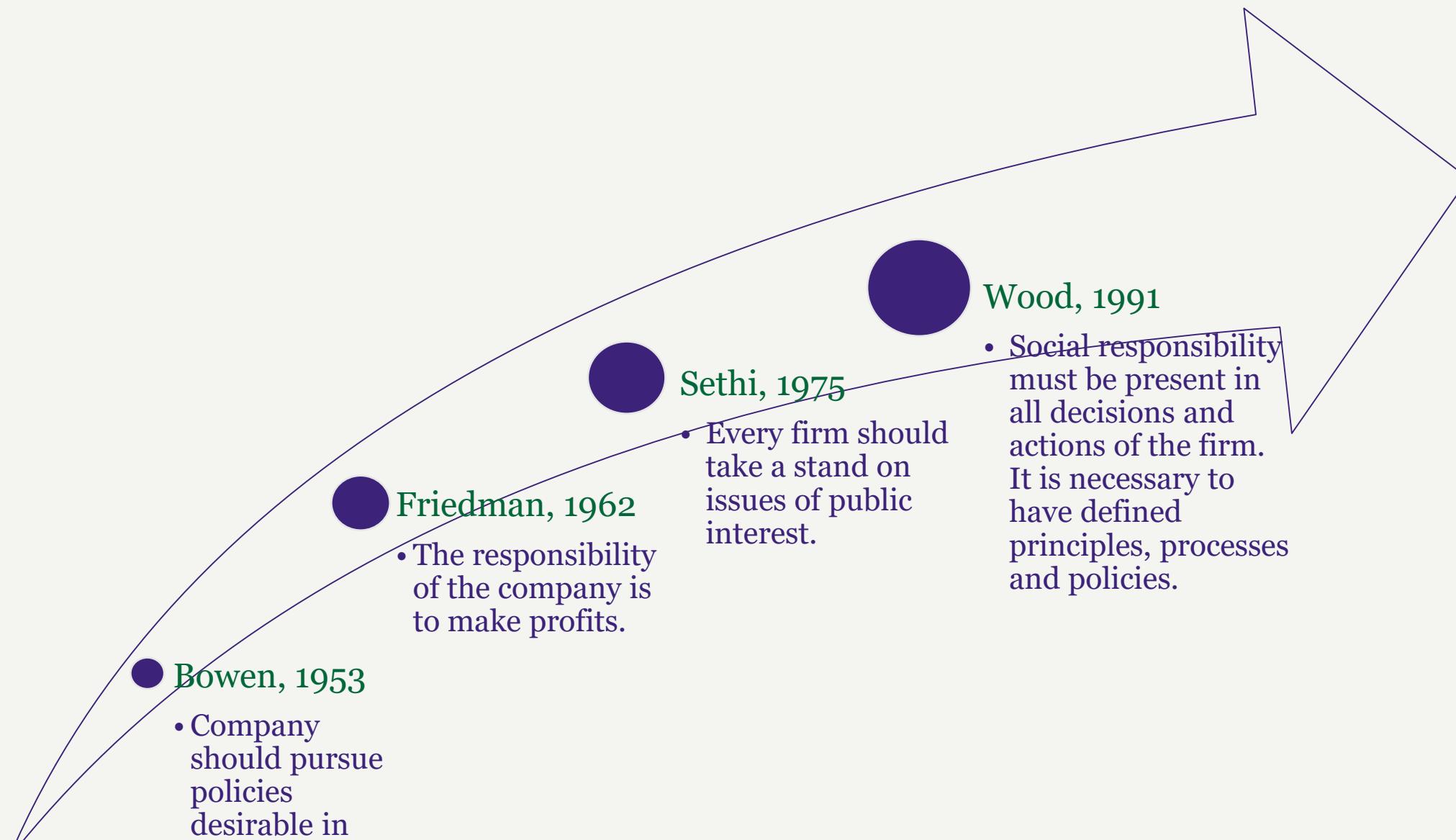
Fashion Junkie

Few trends could so thoroughly undermine the very foundations of our free society as the acceptance by corporate officials of a social responsibility other than to make as much money for their stockholders as possible.

Milton Friedman

I think many people assume, wrongly, that a company exists simply to make money. While this is an important result of a company's existence, we have to go deeper and find the real reasons for our being. As we investigate this, we inevitably come to the conclusion that a group of people get together and exist as an institution that we call a company so that they are able to accomplish something collectively that they could not accomplish separately – they make a contribution to society, a phrase which sounds trite but is fundamental.

Dave Packard (Co-founder of HP in 1939)



Social consciousness (of businessmen) – businessmen were responsible for the consequences of their actions in a sphere somewhat wider than that covered by their profit-and-loss statements.

Fortune Magazine survey

“It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.”

Bowen 1953

“Social responsibility, therefore, refers to a person’s obligation to consider the effects of his decisions and actions on the whole social system. Businessmen apply social responsibility when they consider the needs and interest of others who may be affected by business actions. In so doing, they look beyond their firm’s narrow economic and technical interests.”

Davis & Blomstrom (1966)

“Social responsibility implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance.”

Sethi 1975

“The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point of time.”

Carroll (1979)

“Behaviour by business over and above legal requirement.”

The European Union

Normatiivinen

Yritysvastuuta pidetään eettisenä velvollisuutena ja tapana palvella yhteiskuntaa.
Usein yritysjohtajien arvot ajavat yhtiön toimintatapoja.



Integriivinen

Yritysvastuuta pidetään keinona soveltaa yhteen taloudelliset, sosiaaliset ja ympäristöä koskevat tavoitteet ja odotukset



Instrumentaalinen

Yritysvastuuta pidetään keinona kasvattamaan yhtiön arvoa.



Poliittinen

Yritysvastuuta pidetään keinona vaikuttaa poliittisesti yhteiskuntaan.



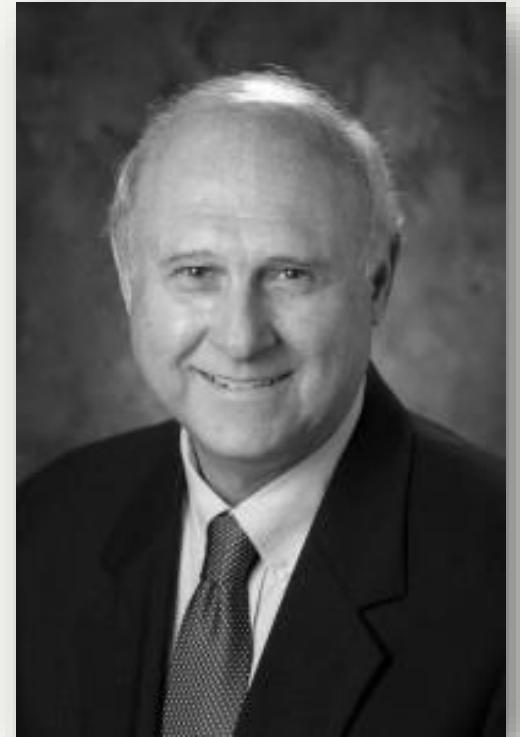
Kehittvä

Yritysvastuu on jatkuva tarkastelun aihe ja jatkuvassa muutoksessa teoriassa ja käytännössä.

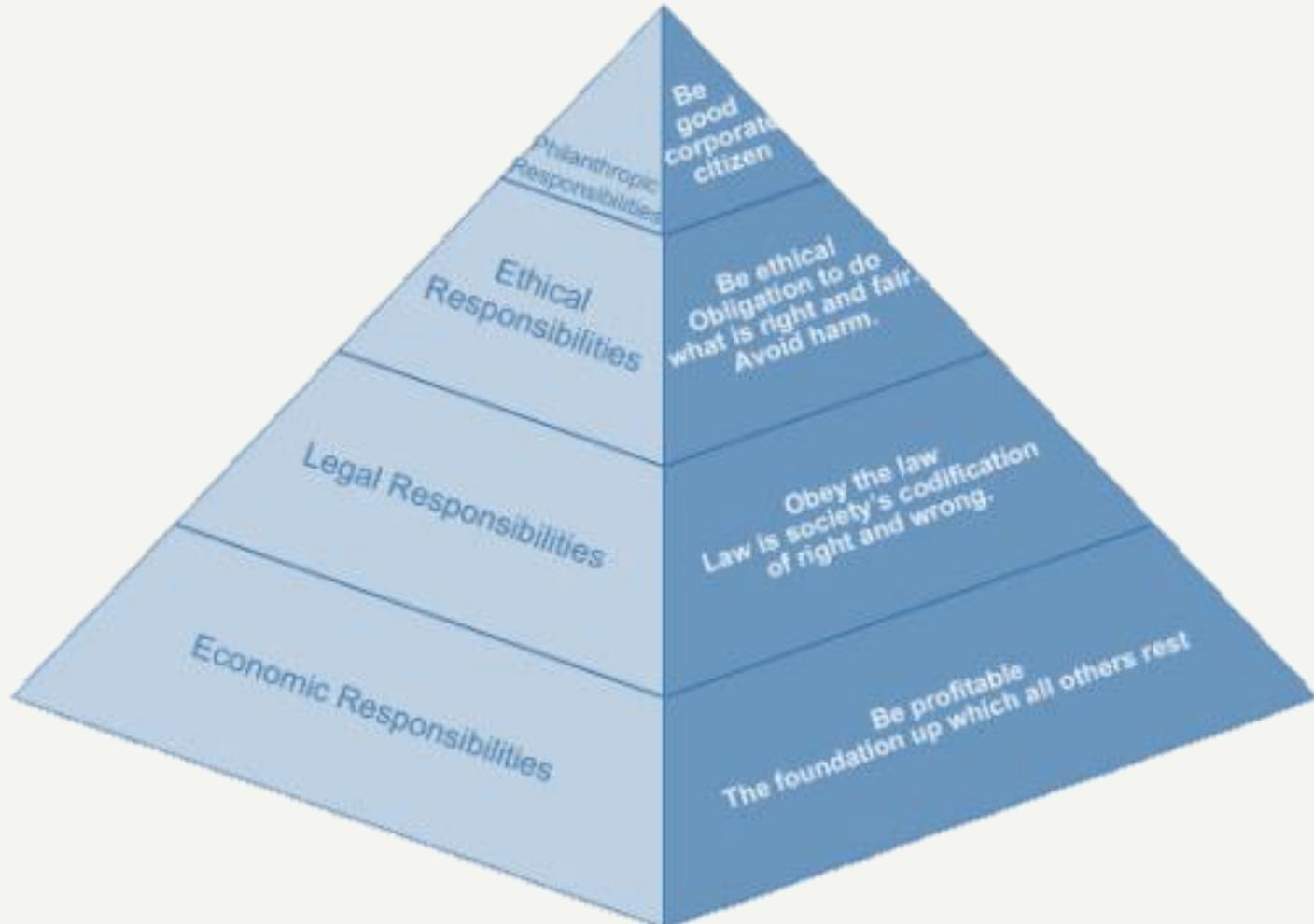


“Corporate social responsibility involves the conduct of a business so that it is **economically profitable, law abiding, ethical and socially supportive.** To be socially responsible then means that profitability and obedience to the law are foremost conditions when discussing the firm’s ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent.”

The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders (Business Horizons, July-August 1991)



Archie B. Carroll



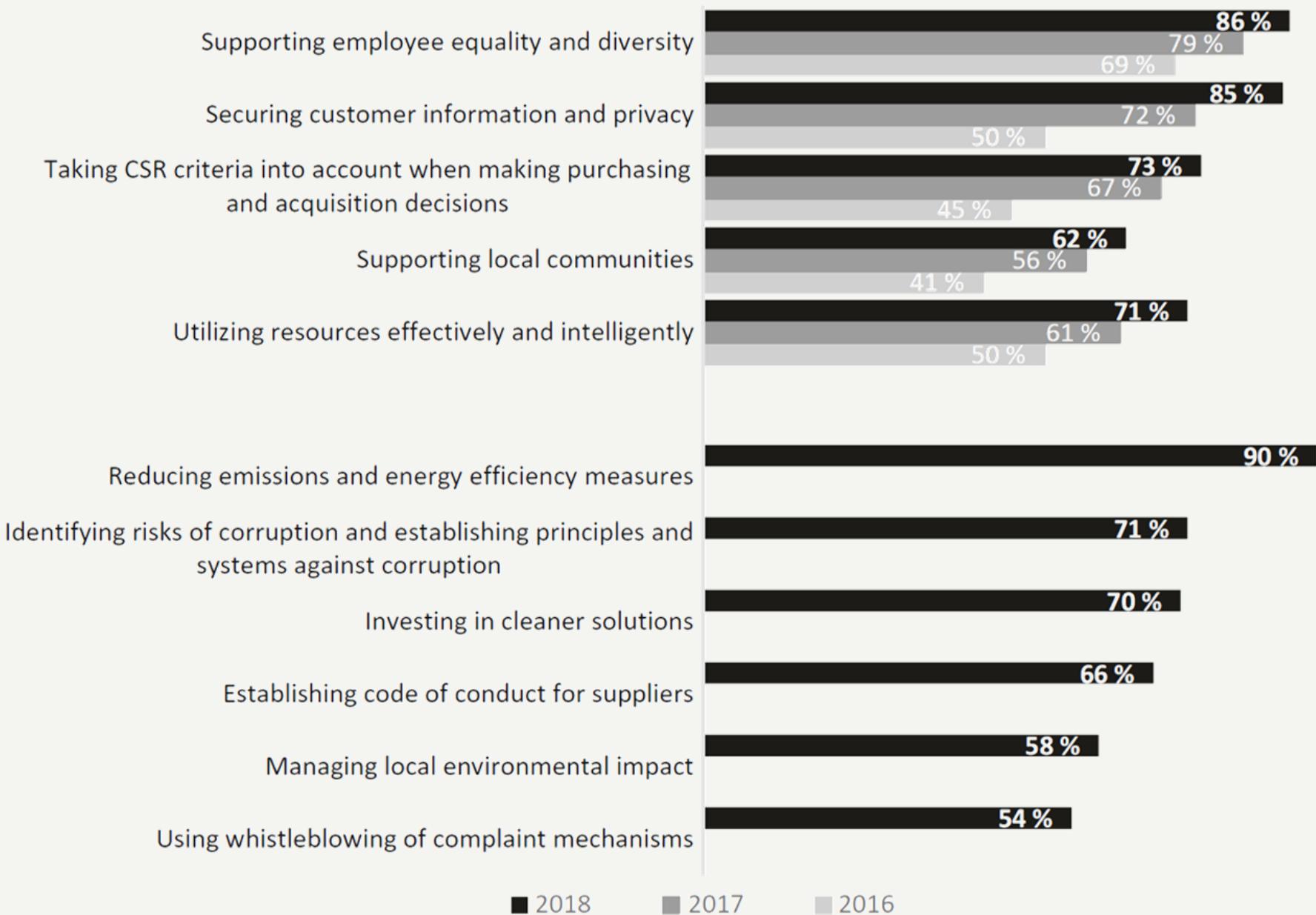
Lähde: <http://www.witszen.com/how-companies-should-use-social-media-for-better-corporate-social-responsibility/>



<http://www.fibsry.fi/>

“Yritysvastuu on **liiketoimintalähtöinen**: vastuullinen yritystoiminta on sekä kestävää että kannattavaa. Vastuullinen yritys varmistaa itselleen parhaat toimintaedellytykset myös tulevaisuudessa.”

- Tekee enemmän kuin laki edellyttää.
- Huomioi sidosryhmiensä tarpeet ja odotukset.
- Maksimoi toimintansa positiiviset vaikutukset muillekin kuin osakkeenomistajille.
- Minimoi toimintansa negatiiviset taloudelliset, sosiaaliset ja ekologiset vaikutukset.
- Kantaa vastuuta myös alihankkijoidensa vastuullisuudesta.
- Raportoi ja viestii toimintansa positiivisista ja negatiivisista vaikutuksista avoimesti ja läpinäkyvästi.
- Kehittää taloudellisesti kannattavia ratkaisuja ekologisiin ja sosiaalisiin ongelmiin.



Ihmisoikeudet

1948: International Declaration of Human Rights

1977 (2001): Principles concerning Multinational Enterprises and Social Policy (ILO)

1998: Fundamental Principles and Rights at Work (ILO)

Ympäristö ja kestävä kehitys

1992: Rio Declaration on Environment and Development (UN)

Yleisiä periaatteita

2000 (2004): UN Global Compact

2010: ISO26000 – Social Responsibility

Kirjanpito, tilintarkastus

Social Accountability 8000 (SA8000)

Global Reporting Initiative

ISO 14001

Ihmisoikeudet

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.

Principle 2: Businesses should make sure that they are not complicit in human rights abuses.

Työ

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.

Principle 5: Businesses should uphold the effective abolition of child labour.

Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

Ympäristö

Principle 7: Businesses should support a precautionary approach to environmental challenges.

Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.

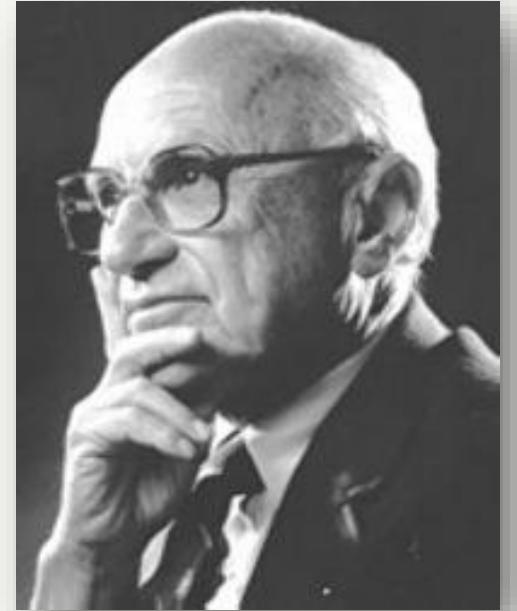
Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.

Korruptio

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

Yritysvastuu: perinteiset näkemykset

”Few trends could so thoroughly undermine the very foundation of our free society as the acceptance by corporate officials of a social responsibility other than to make **as much money for their stockholders as possible.**”



Milton Friedman

”The **basic mission of business is to produce goods and services at a profit**, and in doing this, business is making its maximum contribution to society and, in fact, being socially responsible.”

Lakien ainainen epätäydellisyys

Onko muita pelisääntöjä?

Lyhytnäköisyyden kiusaus

Kuka omistaa ja milloin?

Entä jos valtio ei suojele sidosryhmiä riittävästi?



"A company must redistribute benefits to stake-holders, and redistribute important decision-making power to stakeholders."

Strategic Management: A Stakeholder Approach (1984)



R. Edward Freeman

"Yhtiön tulee tuottaa lisääarvoa ja jakaa päätösvaltaa eri sidosryhmiille."
Voitto on **väline**, ei tavoite.

Asiakkaat

Hinta, laatu, turvallisuus, valitusten hoito

Sijoittajat

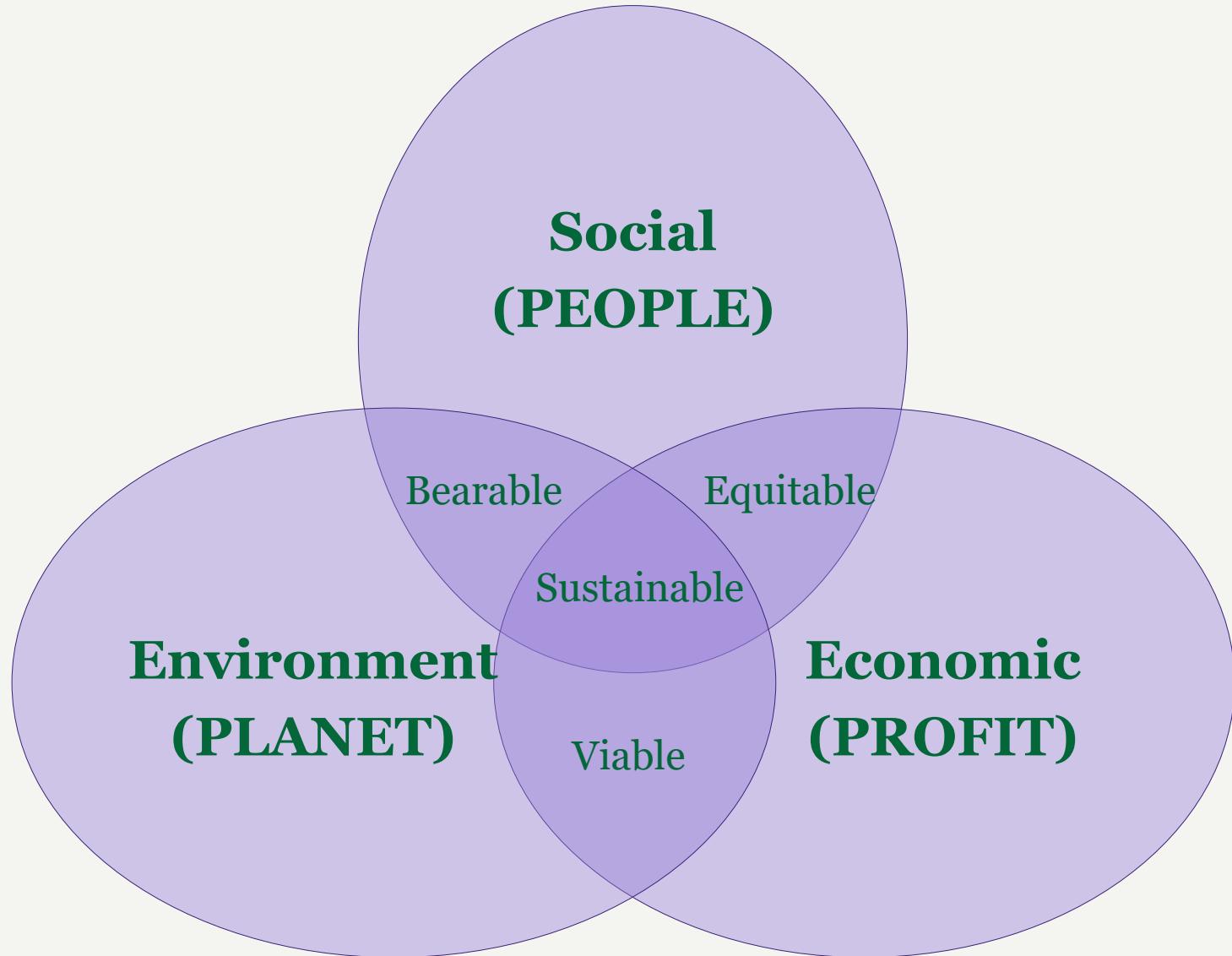
Tuotto, oikeudet, läpinäkyvyys

Työntekijät

Palkkaus, luontoisedut, koulutus, turvallisuus

Yhteiskunta

Hyväntekeväisyys, lain noudattaminen, ympäristö



Kaunista puhetta – mutta miten ratkaistaan eturistiriidat?

Kenellä on vahvempi oikeus? Kuka päättää?

Yrityksen perustehtävä: ei voi olla kaikesta vastuussa.

Voitto on (normaalisti) palvelun tehokkuuden mittaa.

’Yhteiskuntavastuu’: ”giving back to society” – ?!?

Kiitos tästä päivästä!