A Systems Perspective on ISO 26000

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ABSTRACT

Since its publication in 2010, ISO 26000 has become the de-facto standard of Corporate Social Responsibility (CSR). While not a certifiable standard in ISO terms, but rather a guidance document, it has become the document many corporations use as their basis for CSR work. ISO 26000 claims that the objective of social responsibility is to contribute to sustainable development, using the Brundtland definition – development, which meets the needs the present without compromising the ability of future generations to meet their own needs – as the basis for sustainable development.

However, the Brundtland definition, while commonly referred to, is not sufficiently concrete to give guidance for strategic planning and action in businesses, municipalities and society at large. Therefore it is helpful to supplement the Brundtland definition with a framework that allows for this concrete and strategic planning, e.g. the Framework for Strategic Sustainable Development (FSSD). The FSSD is based on a principled definition of sustainability, defining social and ecological sustainability in more operational terms, and includes guidelines for how to contribute systematically and strategically to fulfillment of this definition. It is a transdisciplinary framework built on insights from systems thinking and has been continuously developed as well as used and improved in organizations all over the world for the last two decades. A particular recent development focus has been the social dimension of sustainability, with new insights based on the application of systems thinking to social systems having been recently presented.

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In this paper, these new insights are used to analyze and evaluate ISO 26000´s contribution to sustainability, highlighting both benefits and shortcomings of ISO 26000 from a social systems and strategic sustainable development perspective. Main points include that, while ISO 26000 is comprehensive in it´s scope and provides a vast achievement in terms of international consensus building around the essential issues in CSR, it is not based on a scientific understanding of social and ecological systems and is therefore a document highlighting current societal expectations rather than a document allowing organizations to innovate, plan, act and monitor long-term for sustainability. The paper further points out examples of aspects of sustainability that are likely to become issues in the future, but that are currently not covered by the ISO guidance. Finally, the paper points at research needed to explore more in detail in which ways ISO 26000 can support strategic working towards sustainability, and in which areas other tools are necessary.

Keywords: ISO 26000, Strategic Sustainable Development, Social Sustainability, Systems Thinking.

1. INTRODUCTION

1.1 A background on ISO 26000

In 2010, after 5 years of consultation and development and with much anticipation, the International Standards Organization (ISO) published their ISO 26000 guidance on social responsibility (from here on referred to as the Guidance). With its roots in the Brundtland definition of sustainable development – "to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development 1987) - it has been elaborated as a synthesis of other social protocols, e.g. Human Rights Conventions, ILO conventions, etc (ISO, 2010b). Since it´s launch, ISO 26000 has had a steady incline in interest and adoption by several users. In the 2012 ISO 260000 Post Production Office Survey, it was reported that the Guidance had been adopted in 60 countries, while 20 more were in the process of reviewing it for potential adoption. Further, more than 10.000 copies of the Guidance have been sold, giving an indication of how many organizations are working with this standard, although potentially many more are working with it on an informal basis (ISO 2013).

1.2 Brundtland´s Definition of Sustainable Development

There has been much criticism of the Brundtland definition, mainly in relation to the vagueness of what sustainability and sustainable development actually mean (e.g., Jacobs, 1999; McKenzie, 2004). Paehlke (2001, p. 7 cited in Partridge, 2005) argues that sustainable development is a concept "so amorphous that it might mean anything." As Jacobs (1999, p. 24) notes, "the vagueness of the definition … allows business and 'development' interests (and their government supporters) to claim that they are in favour of sustainable development when actually they are the perpetrators of unsustainabilty". There is a vast array of definitions, terms, approaches, methods and tools for sustainable development, many of them designed for specific fields only. This makes the sustainability field confusing and leads to a growing need to understand how concepts and tools relate to sustainability and to each other (Huesemann, 2001; Robèrt et al., 2002). This is a challenge then also for ISO 26000, as it is hard to determine whether the Guidance really contributes to the goal of sustainable development, if said goal is so ill-defined.

2. THE FRAMEWORK FOR STRATEGIC SUSTAINABLE DEVELOPMENT

In response to the vagueness and lack of clarity in the sustainability field, and in order to create a unifying structure for sustainability, a group of scientists has explored the possibility to develop a framework that would be helpful in this regard. This transdiciplinary framework, based on insights from systems thinking, has been designed to give guidance on strategically moving any region, organization, project or planning endeavor towards social and ecological sustainability in an economically viable way. The framework has now been under continuous development over a 20-year consensus and peer-review process including theoretical exploration, followed by refinement and testing in iterative learning loops between scientists and practitioners from business and government (see, e.g., Robèrt 2000; Broman et al. 2000; Robèrt et al. 2002; Ny et

al. 2006). This framework is designed to offer a more robust and operational definition of global sustainability, including guidelines for the modeling of step-wise and strategic pathways to sustainable goals as well as for the selection and informing of support tools. It will here be used as a basis from which to assess in what regards ISO 26000 contributes strategically to sustainable development.

The framework is built on a number of core ideas (see e.g Ny et al., 2006; Missimer, 2013), overarchingly the idea to allow the systems perspective on planning to evolve from a dynamic and iterative dialogue between two levels – the systems level, which describes the system of study, and the success level, which describes the goal or purpose of the system. For an overview of all five levels of the Framework for Strategic Sustainable Development (FSSD), see Figure 1.

System Level	The **system** that is relevant to the *overall goal/success* of any planning endeavor, in this case the global socio-ecological system
Success Level	The **definition of success,** in this case informed by basic and universal sustainability principles of the global civilization.
Strategic Level	The **strategic guidelines** used to select *actions* that move topic/organization towards *success* in the *system,* in this case, e.g. backcasting and prioritization questions
Action Level	The concrete **actions** that follow the overall *strategic guidelines* to reach *success,* in this case to move towards a sustainable society
Tools Level	The **tools** that support the planning and monitoring of, in this case, sustainable development

Figure 1: The 5-Levels of the FSSD

The FSSD has been elaborated and refined in theory (Robèrt, 1994; Holmberg & Robèrt, 2000; Broman et al., 2000; Robèrt, 2000; Robèrt et al., 2002; Ny et al., 2006) and has then been applied by a variety of business leaders (Electrolux, 1994; Robèrt, 1997; Anderson, 1998; Nattrass, 1999; Broman et al., 2000; Leadbitter, 2002; Matsushita, 2002; Nattrass & Altomare, 2002) and policy makers (Gordon, 2003; Cook, 2004; Robèrt & Strauss-Kahn, 2004; James & Lahti, 2004) to create a bird's-eye perspective on challenges and opportunities from a sustainability perspective. This framework has also been applied to relate various tools and concepts for sustainable development to sustainability and to each other (Robèrt, 2000; Robèrt et al., 2002), including eco-design tools (Byggeth & Hochschorner, 2006) and for company decision systems (Hallstedt et al., 2010), and has been taught and used to structure teaching, research and cooperation within and between academic institutions (Broman et al., 2002; Waldron et al., 2004; Waldron, 2005; Robèrt et al., 2010; Missimer & Connell, 2012).

It follows from the above outline of the framework, that the key element revolves around the second level, that of a principled definition of a vision which is informed by basic principles of sustainability. The third, strategic, level is then composed of strategic guidelines for how to approach such a definition step-wise and systematically, the fourth is about concrete action plans

to make this possible, and the fifth level is about selecting and informing tools needed to foster actions to be strategic in approaching the sustainable vision.

The key element in this framework are the basic principles for sustainability, and their use as boundary conditions for any goal or vision of any organization and/or planning topic. During the development of the FSSD, the first attempt at a universal and principled definition of a sustainable civilization was tested and scrutinized through another look at the system, i.e. society within the biosphere. This lead to a refined definition of sustainability, which allowed for another round of systems exploration and so on. This iterative and peer-reviewed process has led to the eight basic sustainability principles of the FSSD depicted in Figure 2 below (see e.g. Ny et al., 2006; Missimer 2013).

In a sustainable society,	
nature is not subject to systematically increasing…	people are not subject to systematic barriers to…
1. …concentrations of substances extracted from the Earth's crust, 2. …concentrations of substances produced by society, 3. …degradation by physical means	1. … integrity 2. … influence 3. … competence 4. … impartiality 5. … meaning

Figure 2: The 8 Sustainability Principles

2.1 The Social Dimension of Strategic Sustainable Development

In recent work on the framework (Missimer et al., 2010; 2013a, 2013b; Missimer, 2013) the social dimension, a hitherto relatively neglected dimension of the framework, has been explored into the five above-mentioned social principles. The aim was to make it as operational as the first three, ecological, sustainability principles. The original definition simply stated, that "in a sustainable society, people are not subject to conditions that systematically undermine their capacity to meet their needs" (see e.g. Ny et al., 2006, Missimer et al., 2010).

Based on transdisciplinary literature studies, as well as conceptual modeling sessions, essential elements of the social system – individual humans connected into the larger system –were identified. These included the necessity for individuals to connect into a social system to meet their human needs and the importance of meaning for individual human beings and therefore the necessity of purpose for social systems, the importance of diversity, self-organization and learning for resilience from a complex adaptive systems perspective and finally, the importance of trust as the "glue" in the social system. Based on the above, basic conditions for a sustainable social system are thus not that every individual´s needs are provided for, a 'utopia' perhaps, but that the social system is designed resilient enough and trust-filled enough such that it can *optimize* the possibility for its individuals to satisfy their needs in any given situation.

The above outlined "dynamic iterative dialogue" between, on the one hand, empirical science on the social system and serious threats in that system, and on the other hand attempts to aggregate

such knowledge into overriding mechanisms for erosion of the social systems, has provided five such mechanisms. They are here framed as exclusion criteria for design of communities and organizations:

For social sustainability in a system, people are not subject to systematic barriers to

... integrity

This is about not doing direct harm at the individual level - physically, mentally or emotionally.[1]

This first principle ensures that the individual parts of the system are not systematically undermined on a large scale, as without individuals the system does not exist. In addition, however, we need to assure that diversity is allowed to be expressed in the system. To ensure that diversity manifests itself in the system, each individual also needs to be given influence in the system. Influence in the system will also allow the individuals to self-organize and contribute their knowledge and learning, which will allow the system as a whole to self-organize and learn. This leads to the principle that for social sustainability in a system, people are not subject to systematic barriers to

... influence

This is about not experiencing barriers to participating in shaping social system(s) one is part of and dependent on.

The sustainability of a social system relies on another aspect, namely competence. This implies that the individuals of a system are allowed to develop and grow as well as the system at large. This leads to the principle that for social sustainability in a system people are not subject to systematic barriers to

... competence

This is about safeguarding that every individual (and group) has the opportunity to develop in line with their skills and grow.

Our research discovered yet a mechanism, namely un-just and partial power structures. This leads to the principle that for social sustainability in a system people are not subject to systematic barriers to

... impartiality

This is about people being treated equally both between individuals, and between individuals and organizations such as in courts, authorities, etc. It is about acknowledging that all people have the same rights and are of equal worth.

[1] Integrity is here intended in the meaning of 'Unversehrtheit' in German. The adjective 'unversehrt' means without damage, injury or harm. Note that this is different than the meaning of the term integrity as used in the trustworthiness literature.

Finally, a common meaning and purpose creates trust and also acts as a motivator for self-organization and learning. It is not enough to have all the four above social principles met, if the whole social situation is perceived as meaningless. This leads to the principle that for social sustainability in a system people and groups are not subject to systematic barriers to

> *...meaning*
>
> *This is about ensuring there is not a lack of reason for being an organization or system. Why should people want to be a part of it?*

The eight principles of the FSSD are presented in Table 1.

3. ISO 26000´S CONTRIBUTION TO STRATEGIC AND SYSTEMATIC SUSTAINABLE DEVELOPMENT

ISO 26000´s explicit aim is to contribute to sustainable development in line with the Brundtland definition. In the above referred to work, we have proposed a more concrete and structured way of managing such a universal concept of sustainability. The question becomes in what ways ISO 26000 does or can contribute to strategic sustainable development.

3.1 A thorough basis?

It first must be said that the ISO 26000 guidance is a remarkable achievement in terms of consensus building and stakeholder engagement on an international scale. 400 experts from 99 countries, 69 of which are developing countries, were involved in the working group (ISO, 2010a). However, this strength might also provide some hurdles from a strategic sustainable development perspective.

In order for strategic planning towards sustainability to be viable it needs to be based on a robust, scientific understanding of the systems we depend on for our sustained survival – at the most basic level the ecological and the social system - and sustainability goals that are derived from this understanding. This argument is uncontested in ecological sustainability and it has been argued that the same is necessary and possible for the social dimension (Missimer et al., 2010; 2013a, 2013b; Missimer 2013). How does the ISO 26000 fare?[2]

As already mentioned, the Guidance refers to the Brundtland definition of SD as the overall goal. It then goes on to list core subjects that companies need to pay attention to in their responsibility work in order to contribute to SD. The 6 core subjects, like all of ISO 26000, were derived in a consensus process. They are not based on a systematic analysis of the social system and how degradation of this could be avoided, but on a synthesis of various international standards and conventions from before, e.g. the Declaration of Human Rights, ILO standards, etc. The Guidance reflects some understanding of systems and interrelationships (e.g. Section 5.2.1) and seems to be guided by a concern for equity (see e.g. p. vi, *Principle 4.4*, etc). It also mentions some systems characteristics, such as the importance of diversity (p. 29), meaningful work

[2] All analysis based on ISO (2010b).

(Section 6.4) and learning (e.g Section 6.3.9 *Economic, Social and Cultural Rights*). However, the recognition of these elements seems to be based on a normative base, rather than a systematic analysis of the ecological and social systems and sustainability related impacts on those. So, the final outcome represents what stakeholders can agree on - what some might call the lowest common denominator (Schwartz & Tilling, 2009, p. 291). Ward (2011) gives interesting insights into the struggles of the working group in the process of defining this common denominator, sheading light on the difficulties of coming to an agreement when different sets of values and interests are involved. The reliance on what is acceptable to stakeholders continues in the Guidance document itself, as it relies heavily on the concept of societal expectations and the need for companies to conform to those as the basis of CSR.

Having assessed that the Guidance does not seem to be based on a systematic understanding exploration of the ecological and social system, we go on to assess the impact of this; e.g. if we can find concrete examples of gaps this leads to at the success level.

3.2 Coverage of Social Sustainability Issues

For the purpose of this paper, we will exclude the core subject of "environment", since this is well developed elsewhere and since the ISO 26000 has such a clear focus on the impacts on the social system. However, it is acknowledged that strategic planning for sustainable development always needs to include both, ecological and social sustainability.[3]

From a strategic sustainable development perspective, it provides a challenge that the Guidance mixes actual goals (Success) with strategies that might lead to the fulfillment of these goals (strategic guidelines). Hence, for future studies it seems essential to re-organize the contents of ISO26000 in a way that do not confuse those levels of strategic planning with each other.

As a first result it can be stated that all of the goal issues in the Guidance can be mapped to the Social Sustainability Principles (SSPs), implying that overall ISO 26000 seems to contribute to social sustainability. The only aspect that sticks out is the right to own property as part of *Subject 6.3 Human Rights* as it cannot be directly mapped to any of the SSPs, which might imply that it is more of a cultural norm rather than a necessity from a social sustainability perspective. Further, it seems that a majority of the issues the Guidance addresses are necessary to move towards social sustainability, meaning that without them we will not achieve social sustainability.

Second, all SSPs seem addressed in some form. The application of civil, political, economic, social and cultural rights as a basis for all work with the Guidance, addresses all of the SSPs, with a heavy emphasis on the principles around integrity and impartiality. The subject of Human Rights therefore seems like a thorough basis for the work with all other subjects. However, the real question is whether the Guidance´s issues cover all possible violations of social sustainability principles completely.

Under the category of labour, the ISO 26000 Issues seem to exemplify the principle of integrity

[3] The Guidance itself refers back to ISO 14000 series in their environmental work. For an assessment of ISO 14001 from a strategic sustainable development perspective, see MacDonald (2005). For a complete framework for systematic planning towards sustainability, see there references mentioned in section 2.

well, addressing fair compensation, working hours, health and safety concerns, forced and child labor, etc. However, for the principle on influence it is not clear whether all provided Issues cover the full meaning of this principle. *Issue 3: Social Dialogue*, e.g., may or may not include all aspects that impact the workers. Further, whether this form of feedback allows for influence from the workers depends heavily on whether in reality environments for true dialogue exist and if there is evidence that the listening to people actually may also lead to change. A whistle-blower system, for example, may still be required. *Issue 5: Human Development and Training,* the only issue that addresses the SSP on competence*,* covers competence development for individuals but does not address a lack of organizational learning mechanism, which from a systems understanding of social sustainability is very important (see e.g. Missimer, 2013). Under systematic barriers to Impartiality, discrimination seems to be covered by the human rights as well as *Issue 8.* However, excessive differences in income are not addressed at all by any of the Guidance, but have been highlighted in research as a large factor in perceptions of equality and contributing vastly to undermining trust (Wilkinson & Pickett, 2009). Finally, under barriers to meaning, while the human rights cover issues related to meaning-making via cultural expression, meaning in the sense of organizational purpose and clear roles and responsibilities is not mentioned in the entire Guidance at all. While meaningful work is mentioned as an essential element in human development (p. 34), it is never addressed specifically how this might be provided.

In the category of community issues, all social sustainability principles seem to be at least at a surface level, in some form, covered. However, this subject serves as a great example where positive actions do not necessarily cover all potential negative impacts. The SSP of integrity is directly addressed by *Issue 6: Health,* which focuses on public health and addressing health threats, such as HIV/AIDS and other diseases and supporting access to medicine and vaccines. However, it is questionable whether it addresses issues that undermine the integrity of the community, such as forced displacement or reliance on regimes that engage in suppression or torture. Reliance on regimes that engage in oppression or torture could be covered under Responsible Political Involvement and is addressed in the overall Subject of Human Rights. Forced displacement could be covered under *Respect for Property Rights*, but is not explicitly mentioned and may not cover communities that do not have a culture of explicit property rights. While practices that undermine access to basic resources like fresh air, fresh water, arable land (e.g. pollution or land-grabbing) are partially covered by *Subject 6.5* on environment, land-grabbing might not be covered if property rights do not exist in the way the western legal framework operates. However, these are issues that the organization might be directly contributing to and should include in their due diligence. While the Guidance states that proactive outreach to the community, does not replace taking responsibility for impacts, it is not clear under which other subject such issues would become evident. Finally, under integrity, practices that undermine independent economic development are not necessarily covered as the provision of employment by one large organization is not necessarily supporting independent economic development.

A similar analysis for Consumer Issues reveals, that this stakeholder groups seems to have the most comprehensive coverage of all groups. This might imply that organizations naturally have a focus on their relationships to their customers.

4. DISCUSSION

ISO 26000 has been heralded as the, by far, most comprehensive guidance standard on CSR to date (e.g Johnston 2012, p.112) and companies are hoping that it will give them one framework to work with across all CSR dimensions, making the work in this area more efficient (e.g. Schwartz & Tilling 2009; Moratis & Cochius, 2011). However, it seems that the attempt at comprehensiveness has also lead to overlap and thus confusion as well as cumbersomeness in working with the Guidance. Weinested (2009, p. 17) calls it a "patchwork of numerous conventions and previous standards". Johnston (2012, p.115) states:

> *"None of these principles, practices, or core subjects is objectionable. Yet the Standard covers so many areas, both substantive and procedural, that it reads more like a rather dry textbook that summarizes the various aspects of SR than a tool that can assist organizations to contribute to the goal of sustainability. It is difficult to understand how the different aspects are supposed to relate to each other. More specifically, there is a degree of overlap between the principles and core subjects of SR, which suggests that the drafters were more concerned with inclusivity than guidance. For example, human rights appear both as a principle and as a core subject. This repetition no doubt serves as a rhetorical device that emphasizes the importance of human rights. However, in terms of providing guidance to organizations - which is the purpose of the Standard – it is tautologous.*

As mentioned above, from a strategic planning perspective, this confusion and overlap is a challenge and further work should focus on addressing this, specifically on clarifying which issues fall at the success level and which ones at the strategic level of the FSSD.

Overall, the analysis has shown that ISO 26000 is not based in a systematic and scientific understanding of the social system and therefore also shows some gaps in terms of coverage of potential sustainability impacts.

From a strategic planning perspective, ISO´s current reliance on goals that are set by what is presently perceived as established norms is risky. The Guidance "recognizes that the elements of SR reflect the expectations of society at a particular time and are liable to change" (p. 5), but does not seem concerned about this for a strategic pathway towards sustainability. How do we know if what society expects today, is also what society will expect tomorrow? A related, but somewhat different challenge is that there is no guarantee that the expectations are in any way aligned with what is needed for sustainability. Johnston (2012, p. 81) deems the assumption that "'expectations of society' are a good proxy for the requirements of sustainable development" as highly questionable.[4]

[4] Johnston (2012, p. 112) also highlights that the guidance itself admits that "a single set of societal expectation cannot be defined", which ISO 26000 attempts to resolve by referring to the need of each organization to determine the responsibility on their own in collaboration with their stakeholders. However, the guidance also points out that stakeholder interests and social expectations are not identical and that it is the latter that should guide decision-making. This, in fact, leaves companies then with very little concrete guidance.

However, many organizations use and will want to continue using ISO 26000 because they believe it creates legitimacy for their work. Because it is the de-facto standard, using it potentially shows that an organization is "doing their part". The fact that the Guidance alone will not lead to social sustainability from a strategic sustainable development perspective and the amount of overlap and confusion it includes, makes a case for why a strategic framework for sustainability might be a helpful compliment to the existing ISO Guidance. Other work has been done on how ISO 26000 allows for strategic planning in the field of Social Responsibility (Hahn, 2012) and shows that when analyzed across six commonly-used dimensions of strategic planning, it performs worst in the categories related to strategy.[5] This is not surprising, considering it is hard to create viable strategies without a clear understanding of the system and a concrete vision of what success might look like.

The SSPs are few and non-overlapping and allow each organization to assess for themselves how they might be contributing to violations now and what issues could come up in the future. The FSSD in that sense is a mental model that empowers, allows, and guides users in a strict but yet not prescriptive way how they may or may not be contributing to sustainable development towards sustainable goals (as opposed to "also think about sustainability"). It allows organizations to create long-term strategies to innovate, plan, act and monitor long-term in a way that is cohesively aligned with sustainability. In addition, it allows for guidance in complexity, even when exact impacts cannot (yet) be determined. This addresses two issues that Schwartz and Tilling (2009) also cite. First, they cite Power (1997), asserting that the risk with standards is that they abstract complex issues and can as a result shift focus from the complexities to things that can verified or measured (ibid, 296). This often leads to simplicity with reduction whereas the FSSD´s explicit aim is to allow for simplicity without reduction (Broman et al., 2000). Second, citing Brunsson (2002), they highlight that "by following a legitimate external standard, an organization can avoid having to make its own decisions on necessary actions" (Schwartz and Tilling, 2009, p. 292). While this might seem tempting for an organization at first, a more active stance on sustainable development will require that organizations are empowered enough to make their own decisions. Jacobsson (2000, p. 45, cited in Schwartz & Tilling, 2009, p. 292) cautions about standards leading to a focus on implementing "the right procedures and produce the right documents, rather than whether they are actually doing something differently."

5. CONCLUSION

To conclude, ISO 26000 in many ways is a great achievement. It is comprehensive, internationally agreed-upon and recognized. There is tremendous value in it. This value could be enhanced were the Guidance to be paired with a framework that allows users to plan and innovate systematically with a long-term view. Otherwise it might become a time-consuming "check the boxes" exercise that is not leading us strategically closer to sustainability, which after all is its intended aim. In order to provide even more support to practitioners, further research will look into providing a more thorough analysis of ISO 26000´s as well as concrete guidance to practitioners in combining this overarching framework, ISO 26000 and other social protocols.

[5] The six dimensions used are: Internal and external audit, Vision and Mission, Establishing objectives, Generating strategies, Strategy Implementation and Strategy Evaluation

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