

Measuring "better" - giving CSR a measure

by Jana Štelcer (Osijek, Croatia), Romina Orescovic (Zagreb) and Herwig Friedag (Berlin)

The members of the ICV International Work Group intended in 2020 to support PS fashion, a fashion company from Serbia with ideas, tips etc. But Covid19 did not allow this.

What to do? After a survey of all work group members, the management team decided to work on self-defined topics via internet, i.e. with Teams, Zoom or Skype.

The following four topics were selected in a doodle survey:

- 1) Ideas for securing liquidity*
- 2) Change in business model in the near future*
- 3) What kind of new technologies will be used in management / controlling in a few years?*
- 4) How to make social responsibility (CSR) measurable in order to be able to use CSR as part of the business model of companies.*

CSR-measurement: less is more!

Since 2017 there has been an annual reporting obligation for large companies on the subject of CSR- Corporate Social Responsibility. This reporting obligation, which is part of the annual financial statements, includes general explanations and a wide range of key figures - there is no comparison with other companies.

A team of the ICV International Work Group, consisting of

- Jana Stelcer (Osijek, Croatia),
- Romina Orescovic (Zagreb) and
- Herwig Friedag (Berlin)

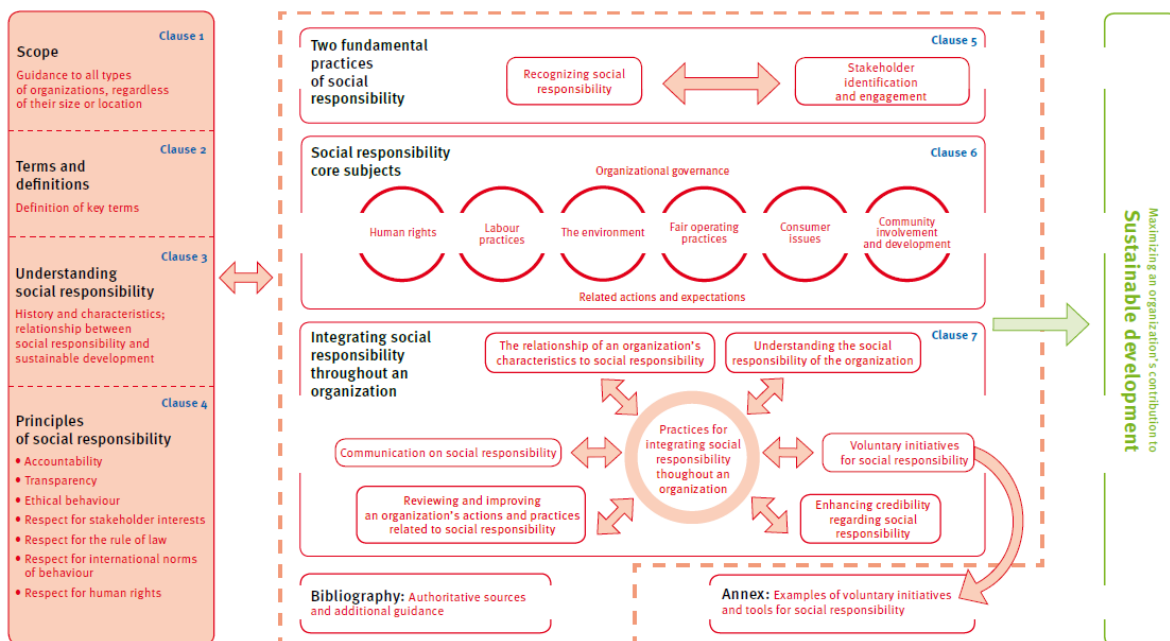
has developed a controlling-compatible benchmark that shows, if possible in one (CSR) key figure, whether efforts were successful - and (this is Controller's task!) also shows in which areas targeted measures still need to be taken.

This is a key figure for such a large subject area, which is increasingly becoming part of the business model of companies. Is this possible and what could such a model look like?

Give CSR a measure

On the subject of "social responsibility", internationally abbreviated as "CSR" (Corporate Social Responsibility), there has been a European Union-reporting obligation for capital market-oriented companies with more than 500 employees¹ since 2017. In their annual report², these companies must report on environmental, social and labour issues, human rights, corruption and diversity.

Schematic overview of ISO 26000



¹ https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/company-reporting/non-financial-reporting_en

² <https://www.iso.org/publication/PUB100260.html> (2020-10-10)

 [Click on the boxes to find out more on the Sustainability Code criteria as well as information on applying and checking them.](#) [THE CODE](#) | [NEWS](#) | [SERVICES](#) | [DATABASE](#)

Strategy 01	Materiality 02	Objectives 03	Depth of the Value Chain 04
Responsibility 05	Rules and Processes 06	Control 07	Incentive Schemes 08
Stakeholder Engagement 09	Innovation and Product Management 10	Usage of Natural Resources 11	Resource Management 12
Climate-Relevant Emissions 13	Employee Rights 14	Equal Opportunities 15	Qualifications 16
Human Rights 17	Corporate Citizenship 18	Political Influence 19	Conduct that Complies with the Law and Policy 20

The German CSR counterpart, the Sustainability Code, is based on 20 criteria, whereby the following criteria are obligatory to report

International Association of Controllers

according to the CSR Directive Implementation Act (CSR-RUG):

- 12 (resource management),
- 14 (labour rights),
- 17 (human rights),
- 18 (communities) and
- 20 (conduct in compliance with laws and regulations)³

Fair enough: in practice, there is a long report, CSR usually does not play a major role in management's perception, CSR is rarely part of the

Resource Management 12	Employee Rights 14	Human Rights 17	Corporate Citizenship 18	Conduct that Complies with the Law and Policy 20
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business model - and implementation measures are rarely carried out.

A team of the ICV International Working Group, consisting of Jana Štelcer (Osijek, Croatia), Romina Orescovic (Zagreb, Croatia) and Herwig Friedag (Berlin, Germany), has set itself the task of creating a measure suitable for controlling, preferably in the form of a (CSR) key figure, to show whether efforts have been successful - and (this is the controller's task!) also to show what remains to be done in which areas.

Simply stating that we are getting "better" is not enough, because "you can't manage what you can't measure" does not show without a doubt where what needs to be done. The freely selectable performance indicators listed in the sustainability code make it virtually impossible to compare one's own position with that of other companies or industry partners - or even within a group.

The CSR model presented in the following shows in a CSR indicator the status of current efforts and provides specific suggestions for improving work, enables a comparison with other companies and thus leads to more attention to the

³ <https://www.deutscher-nachhaltigkeitskodex.de/en-gb/Home/DNK/Criteria> (2020-10-10)

topic of CSR in management, in the entire company. In other words, a classic controller task!

The contents are a suggestion, certainly there are better and more meaningful indicators for many selected sectors and criteria. Several associations have already developed sector-specific supplements for reporting. These could be incorporated here.

In order to finally arrive at an indicator for Corporate Social Responsibility to maintain the sustainability criteria, a structure is of course needed, and the 20 sustainability criteria are a good proposal, but probably too extensive.

This CSR indicator is developed in seven steps:

1. Definition of sectors and sub-criteria

The selection of the sectors relevant for a good CSR policy and the sub-criteria derived from them should also be discussed intensively within the company, in industry associations or even at state level. There is no right or wrong. This is also the strength of the model: discussion in the decision-making circle about what really important aspects of a company's CSR orientation are.

We have decided on four sectors. The defined CSR sectors are:

Sector A Human rights	Sector A: Human rights (Employees) A1: work conditions (fair payment) / safety A2: discrimination / tolerance (gender policy) A3: education & development A4: working culture / work life balance A5: exploitation (children, bad paid jobs)
Sector B Consumer issues	Sector B: Consumer issues B1: ensuring quality life to consumers B2: consumers involvement in developm. B3: after sales service B4: integrity in communication
Sector C Community	Sector C: Community C1: understand community specifics C2: no corruption C3: lead by example C4: open
Sector D Environment	Sector D: Environment D1: carbon footprint (clear air) D2: protection of animals/plants D3: having CSR-ratios D4: "green" transportation

each with three to five criteria.

2. Weighting of the sectors / criteria

We have assessed the weight of the four sectors with their sub-criteria differently.

weight	weight																						
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Together, the individual weights add up to 100%; the individual CSR sectors have a weight of 21% to 29%.

3. Key figures for each criterion

An indicator was defined for each criterion. Since there is never (!) the right indicator, an agreement must be reached. In controlling we are still not used to work with so-called "soft" indicators; here it is mostly necessary!

weight		
Sector A: Human rights (Employees)	29%	ratio
A1: work conditions (fair payment) / safety	7%	staff satisfaction-index
A2: discrimination / tolerance (gender policy)	9%	% women, coloured, foreigners, disabled, other religions etc. in top management
A3: education & development	6%	# of innovation-ideas
A4: working culture / work life balance	3%	% staff with free / homeoffice-possibilities (also flexible working hours)
A5: exploitation (children, bad paid jobs)	4%	discrimination-policy
Sector B: Consumer issues	24%	ratio
B1: ensuring quality life to consumers	6%	customer-satisfaction-index
B2: consumers involvement in developm.	5%	% of innovations based on consumer initiatives
B3: after sales service	7%	product-lifetime
B4: integrity in communication	6%	reputation in community
Sector C: Community	21%	ratio
C1: understand community specifics	7%	knowledge of needs and preferences of community
C2: no corruption	7%	corruption-index
C3: lead by example	7%	community-engagement
C4: open		
Sector D: Environment	26%	ratio
D1: carbon footprint (clear air)	10%	carbon footprint
D2: protection of animals/plants	4%	processes / segments in the "protection" scope
D3: having CSR-ratios	4%	CSR ratios in normal work
D4: "green" transportation	8%	"green" ways of transportation

4. Define the characteristics of the parameters

In order not to complicate the model too much, we have limited each parameter to five values. Our experience shows that even a further differentiation to 10 or even 20 values does not produce more precise results.

Here are the values for Sector A Human Rights:

	weight	ratio
Area A: Human rights (Employees)	29%	
A1: work conditions (fair payment) / safety	7%	staff satisfaction-index
		1 <i>providing basic law requirements (contract, salary, food, transport cost, health)</i>
		2 <i>providing safety on working place in line with regulations and some additional</i>
		3 <i>education for specific work positions, pay extrahours, pay bonus, non material</i>
		4 <i>offer education, proper equipment, healthy food, sport activities, work life balance</i>
		5 <i>observing employee's needs, asking feedback, improving constantly, measuring</i>
A2: discrimination / tolerance (gender policy)	9%	% women, coloured, foreigners, disabled, other religions etc. in top management
		1 <i>equal chances to get a job</i>
		2 <i>equal payment</i>
		3 <i>promotion opportunities</i>
		4 <i>30% in top management</i>
		5 <i>50% in top management</i>
A3: education & development	6%	# of innovation-ideas
		1 <i>paid mandatory education for basic working skills</i>
		2 <i>support for learning after work, learning opportunities during worktime</i>
		3 <i>5% of worktime for paid learning</i>
		4 <i>10% of worktime paid for studies & development</i>
		5 <i>paid exemption up to 1 year for studies</i>
A4: working culture / work life balance	3%	% staff with free / homeoffice-possibilities (also flexible working hours)
		1 <i>fixed breaks during worktime</i>
		2 <i>average of 4 weeks for holidays</i>
		3 <i>average of 6 weeks for holidays</i>
		4 <i>10% with homeoffice-possibilities, supporting hobbies etc.</i>
		5 <i>25% with homeoffice-possibilities</i>
A5: exploitation (children, bad paid jobs)	4%	discrimination-policy
		1 <i>Having minimum wages, not paying attention to work force structure (age minimum</i>
		2 <i>Some kind of policies of not hiring under certain age, not only following the laws</i>
		3 <i>Involvement in child protection initiatives (to stop sexual or any kind of exploitation)</i>
		4 <i>Creating a sustainable and implementable accountability system / raising</i>
		5 <i>Having standard practices to respect and protect children's rights - establishing an internal accountability mechanism</i>

Sector B Consumer Orientation:

	weight	ratio
Sector B: Consumer issues	24%	
B1: ensuring quality life to consumers	6%	customer-satisfaction-index
		<ol style="list-style-type: none"> 1 focus on product or service and identify targeted consumers 2 research on how product or service can improve life of consumer - understand life style of consumers 3 collecting feedback from consumers after product is bought and giving possibility to return if customer not satisfied 4 being in contact with consumer regularly and implementing ideas for improvement of life QUALITY 5 inviting consumers to be part of research actions and product development,
B2: consumers involvement in developm.	5%	% of innovations based on consumer initiatives
		<ol style="list-style-type: none"> 1 fulfilling regulatory requirements / dealing with complaints and objections 2 searching for consumers feedback / surveys-market research 3 initiatives based on customers feedback 4 transparency and the customers' responsiveness are enhanced - good connection with customers 5 efficiency product differentiation based on customers' CSR demands
B3: after sales service	7%	product-lifetime
		<ol style="list-style-type: none"> 1 homepage with help-adresses 2 repair-help on homepage 3 own exchange articles shipping 4 repair-services in every country / town 5 product exchange with nearly no costs = x years of guarantee
B4: integrity in communication	6%	reputation in community
		<ol style="list-style-type: none"> 1 regular news letters and web information 2 sharing regular info and feedback from consumers 3 sharing relevant information on how product is influencing consumer and environments, sharing performance parameters and commitments for the future 4 personal communication and organising events for keeping consumers informed 5 taking care of consumers and sharing even bad information and rediness to compensate for any discomfort consumer can have using the product

Sector C Community:

	weight	ratio
Sector C: Community	21%	
C1: understand community specifics	7%	knowledge of needs and preferences of community
		<ol style="list-style-type: none"> 1 read regularly on community in media 2 invite community for events and promotions to observe behaviour and needs of members 3 recognising community needs and preferences, problems and struggles and prepare solutions which might help to improve life 4 research similar communities around the world and offer solutions for improvement of life quality 5 allocate team members to be active members of community
C2: no corruption	7%	corruption-index
		<ol style="list-style-type: none"> 1 implementing only what is required by local authorities 2 from time to time internal communication on corruption problems 3 being active in community for corruption topics (involvement in real cases) 4 organizing teams inside the company who will work continuously on corruption 5 proactively working on corruption prevention with transparent communication and promoting no tolerance for corruption, corporate guidelines and rules implemented
C3: lead by example	7%	community-engagement
		<ol style="list-style-type: none"> 1 involvement in regular community activities 2 being first when community has a need (material, emotional ...) 3 organising events and helping in volunteer-activities 4 promoting and communicating examples in organisation and media how company acts in community 5 rules and guidelines implemented on community topics, living daily what we
C4: open		
		<ol style="list-style-type: none"> 1 2 3 4 5

Sector D Environment:

weight

Sector D: Environment	26%	ratio
D1: carbon footprint (clear air)	10%	carbon footprint 1 <i>fulfilling regulatory requirements (Greenhouse Gas (GHG) Reporting)</i> 2 <i>constant overview of emission processes</i> 3 <i>average climate protection efforts / donations - events supporting this cause</i> 4 <i>Improving processes to ensure lower fuel consumption, energy consumption or any</i> 5 <i>corporate climate responsibility activities/ Carbon Footprint Calculator / part of</i>
D2: protection of animals/plants	4%	processes / segments in the "protection" scope 1 <i>following the rules, nothing more</i> 2 <i>being more active in protection than it is obligated (more quality suppliers who meet our criteria)</i> 3 <i>transparency in the supply chain on every level / prefer suppliers who have quality standards that ensure protection on high level</i> 4 <i>implementation of standards that ensure using only "animals/plants safe" products in supply chain</i> 5 <i>establish a foundation that will ensure the protection of a particular animal or plant (eg bees) / Tree Planting programme</i>
D3: having CSR-ratios	4%	CSR ratios in normal work 1 <i>fulfilling regulatory requirements - if any, or not having any CSR ratios</i> 2 <i>only marketing activities are monitored as part of "social responsibility" (budget)</i> 3 <i>having a few CSR ratios - general ones (like # activities, # of new CSR standards)</i> 4 <i>CSR department / CSR score scope</i> 5 <i>Having own "CSR methodology" to express non financial added value in numbers</i>
D4: "green" transportation	8%	"green" ways of transportation 1 <i>Not taking care about ways of transport, only looking at lower costs/prices</i> 2 <i>somewhat chosen green transport services</i> 3 <i>having goals to reduce transport (# of drives or distance), not only because of costs, but because of pollution</i> 4 <i>Stimulating workers to not using cars when going to work, or using electric ones or bikes, maybe organizing hybrid buses</i> 5 <i>having a stimulation/bonus for every "green" transport - better contracts with suppliers/customers or similar</i>

5. Definition of target values (benchmark)

The next step is to set a target value for each indicator of a criterion; this target value is multiplied by the weighting (evaluation). A target value can be set within a company, but also across the industry or even across the EU.

CSR-ratio		100%				target achievement %
		company XYZ	Assessment			
			points (unweighted)		evaluation (weighted)	
weight	target (of the branch)	actual points of company	branch target weighted	actual points weighted		
0 - 25% no CSR policy 26 - 50% "greenwashing" 51 - 75% CSR is part of business model 76 - 100% integrated CSR-business model						
Sector A: Human rights (Employees)	29%	16		0,96		
A1: work conditions (fair payment) / safety	7%	2		0,14		
A2: discrimination / tolerance (gender policy)	9%	4		0,36		
A3: education & development	6%	4		0,24		
A4: working culture / work life balance	3%	2		0,06		
A5: exploitation (children, bad paid jobs)	4%	4		0,16		
what to do:						
Sector B: Consumer issues	24%	12		0,73		
B1: ensuring quality life to consumers	6%	3		0,18		
B2: consumers involvement in developm.	5%	3		0,15		
B3: after sales service	7%	4		0,28		
B4: integrity in communication	6%	2		0,12		
what to do:						
Sector C: Community	21%	11		0,77		
C1: understand community specifics	7%	3		0,21		
C2: no corruption	7%	4		0,28		
C3: lead by example	7%	4		0,28		
C4: open						
what to do:						
Sector D: Environment	26%	12		0,88		
D1: carbon footprint (clear air)	10%	4		0,40		
D2: protection of animals/plants	4%	2		0,08		
D3: having CSR-ratios	4%	2		0,08		
D4: "green" transportation	8%	4		0,32		
what to do:						
ratio, grade of CSR-attainment:		100%		3,34		

The same applies to setting a benchmark: the most important thing is to discuss it. But: the CSR benchmark (=Σ of the multiplications: weighting * target value), in our example 3.34, naturally determines the CSR indicator to be determined in the next step!

6. Defining its own CSR values

The assessment of the actual values of one's own (the investigated) company is determined regularly, probably more likely quarterly or annually - and here too multiplied by the weighting in %:

CSR-ratio		100%					target achievement %
		company XYZ	Assessment				
			points (unweighted)		evaluation (weighted)		
weight	target (of the branch)	actual points of company	branch target weighted	actual points weighted			
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Sector A: Human rights (Employees)	29%	16	13	0,96	0,85		89%
A1: work conditions (fair payment) / safety	7%	2	2	0,14	0,14		100%
A2: discrimination / tolerance (gender policy)	9%	4	5	0,36	0,45		125%
A3: education & development	6%	4	2	0,24	0,12		50%
A4: working culture / work life balance	3%	2	2	0,06	0,06		100%
A5: exploitation (children, bad paid jobs)	4%	4	2	0,16	0,08		50%
what to do:							
Sector B: Consumer issues	24%	12	11	0,73	0,63		86%
B1: ensuring quality life to consumers	6%	3	2	0,18	0,12		67%
B2: consumers involvement in developm.	5%	3	5	0,15	0,25		167%
B3: after sales service	7%	4	2	0,28	0,14		50%
B4: integrity in communication	6%	2	2	0,12	0,12		100%
what to do:							
Sector C: Community	21%	11	9	0,77	0,63		82%
C1: understand community specifics	7%	3	2	0,21	0,14		67%
C2: no corruption	7%	4	5	0,28	0,35		125%
C3: lead by example	7%	4	2	0,28	0,14		50%
C4: open							
what to do:							
Sector D: Environment	26%	12	11	0,88	0,64		73%
D1: carbon footprint (clear air)	10%	4	2	0,40	0,20		50%
D2: protection of animals/plants	4%	2	5	0,08	0,20		250%
D3: having CSR-ratios	4%	2	2	0,08	0,08		100%
D4: "green" transportation	8%	4	2	0,32	0,16		50%
what to do:							
ratio, grade of CSR-attainment:		100%		3,34	2,75		82%

In our example, the target value is 3.34 and our calculated value for our company is 2.75; this alone says nothing - but the CSR indicator shows that we have achieved 82% of the benchmark, the target value, and we can now obtain information on the achievement of objectives per sector.

Now comes the most important step:

7. What to do?

CSR-ratio	100%					
	compan y XYZ	Assessment				
		weight	points (unweighted)		evaluation (weighted)	
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D4: "green" transportation	8%	4	2	0,32	0,16	50%
what to do:						
ratio, grade of CSR-attainment:	100%			3,34	2,75	82%

With the accounting system, we look at the past. The task of controlling is to use figures to encourage people to DO something for the future! The management of every company should be measured against its CSR claims or the CSR targets of the industry, the EU ...

For each sector, it can be seen where there is a need to catch up and what needs to be done to reduce the difference between CSR target (3.34) and actual CSR (2.75 = target achievement 82%). Only when this discussion begins and action follows will this instrument have achieved its goal.

For the management, and here lies an important task for the controller service, it is important to determine the implementation (what to do) for the next period, i.e. to ensure an active CSR policy. The success of implementation can be measured in each case by the CSR indicator.

Practical test

In order to test whether this CSR toolkit has proven its worth in practice, a test was carried out with two country organisations; the management of these countries (Bosnia-Herzegovina and Poland) filled in the Excel table and received interesting suggestions for their future CSR-tasks:

CSR-ratio	company XYZ	Assessment Bosnia-Herzegovina					target achievement %	Assessment Poland					target achievement %
		points (unweighted)		evaluation (weighted)		target (of the branch)		points (unweighted)		evaluation (weighted)		target (of the branch)	
		target	actual	branch target	actual points			target	actual	branch target	actual points		
		(of the branch)	points of company	weighted	points weighted			(of the branch)	points of company	weighted	points weighted		
Sector A: Human rights (Employees)	29%	16	15	0,96	0,93	97%	16	16	0,96	0,96	100%		
A1: work conditions (fair payment) / safety	7%	2	3	0,14	0,21	150%	2	4	0,14	0,28	200%		
A2: discrimination / tolerance (gender policy)	9%	4	4	0,36	0,36	100%	4	4	0,36	0,36	100%		
A3: education & development	6%	4	3	0,24	0,18	75%	4	2	0,24	0,12	50%		
A4: working culture / work life balance	3%	2	2	0,06	0,06	100%	2	4	0,06	0,12	200%		
A5: exploitation (children, bad paid jobs)	4%	4	3	0,16	0,12	75%	4	2	0,16	0,08	50%		
what to do:													
Sector B: Consumer issues	24%	12	8	0,73	0,45	61%	12	10	0,73	0,61	84%		
B1: ensuring quality life to consumers	6%	3	3	0,18	0,15	83%	3	2	0,18	0,12	67%		
B2: consumers involvement in developm.	5%	3	2	0,15	0,10	67%	3	2	0,15	0,10	67%		
B3: after sales service	7%	4	2	0,28	0,11	38%	4	3	0,28	0,21	75%		
B4: integrity in communication	6%	2	2	0,12	0,09	75%	2	3	0,12	0,18	150%		
what to do:													
Sector C: Community	21%	11	7	0,77	0,49	64%	11	5	0,77	0,35	45%		
C1: understand community specifics	7%	3	2	0,21	0,14	67%	3	2	0,21	0,14	67%		
C2: no corruption	7%	4	2	0,28	0,14	50%	4	2	0,28	0,14	50%		
C3: lead by example	7%	4	3	0,28	0,21	75%	4	1	0,28	0,07	25%		
C4: open													
what to do:													
Sector D: Environment	26%	12	5	0,88	0,28	32%	12	5	0,88	0,34	39%		
D1: carbon footprint (clear air)	10%	4	1	0,40	0,10	25%	4	1	0,40	0,10	25%		
D2: protection of animals/plants	4%	2	1	0,08	0,04	50%	2	1	0,08	0,04	50%		
D3: having CSR-ratios	4%	2	2	0,08	0,06	75%	2	1	0,08	0,04	50%		
D4: "green" transportation	8%	4	1	0,32	0,08	25%	4	2	0,32	0,16	50%		
what to do:													
ratio, grade of CSR-attainment:	100%			3,34	2,15	64%			3,34	2,26	68%		

The values of both countries show serious deficits in the social and environmental sectors; action is needed here!



Conclusion

CSR and corporate social responsibility standards must be at the heart of business activities and must not be lost as a necessary part of the annual report of only large companies. The model presented - as useful as further discussions on the definitions and assessments made may be - makes it possible, with relatively little effort, to form a picture of the measures necessary to improve one's own CSR policy.

Controlling in particular is called upon to accompany this process, because the authors consider it most important to start a permanent discussion process in the company, stimulated, accompanied and comprehensibly reviewed again and again by the controlling service!

The complete EXCEL file can be downloaded at:

<https://www.icv-controlling.com/de/arbeitskreise/international-work-group/experience-2020.html>

The ICV international work group has been established in 2015 and since then treated every year with one company – companies from Poland, Slovenia, Germany and Spain had been the object of our work. Every year one company will be analysed in order to provide the target company with ideas, suggestions and proposals (but not end-to-end management consultancy) for modern management in all areas of the company

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<https://www.icv-controlling.com/en/work-groups/international-work-group.html>



Work in Corona-times using Zoom



Working for the future of European companies

Some thoughts about measurement and key figures

Key figures alone say nothing. In order to make meaningful use of key figures, the following conditions must be met:

1. Calculation rule:

It may seem banal, but it is not possible without exact specifications about the data content and the calculation method. This is the basis for uniform communication.

If we speak of "profit", for example, everyone probably understands different things: profit before tax, profit after tax, profit before depreciation, etc. ; It is best to describe the definition of all key figures internally within the company - so that all those concerned can read up on how exactly a key figure is determined / calculated - and then draw conclusions!

2. Goal:

A key figure without objective is superfluous! What does a "profit" of 500 T€ say? Nothing. 500 T€ can be ruinous, can be adequate or even excellent - depending on the situation.

However, the target should not be determined top-down, but should be "negotiated" with the person in charge - otherwise a target to which one does not commit oneself will be reached.

3. Comprehensibility:

An unambiguous calculation rule and a goal are a prerequisite, but are the contents also understandable for the responsible manager / employee? Not everyone has a degree in business administration, not everyone has a colleague who explains the objective to be measured by the key figure in an understandable way.

And: shouldn't all employees concerned also understand the key figure? Through their actions, the achievement of objectives is guaranteed!

4. Manageability:

How many company divisions are measured against targets for which they can contribute little or nothing at all! Therefore, responsibility should only be measured with those indicators for which the own actions are decisive.

5. Significance:

Is the target setting at all significant for the employees who contribute to the achievement of the target? Do they participate in the success of the achievement of a goal? Or is it - as so often - only one goal among many others?



6. Number of objectives - number of key figures

Often enough managers are blamed for many, far too many goals. But our brain is not able to process more than 6 or 7 things at the same time. And so the goals are put aside. Or the manager chooses the "handful" of goals that are most important to him.

Objectives pursued with key figures should give impulses in daily work, differentiate between important and unimportant things, concentrate on the achievement of objectives and plan activities in order to achieve the objective safely.