

# Corporate governance as a factor of building social responsibility - supply chain perspective

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## Abstract

The concept of CSR describes the relationship between business and society, and refers to a company's voluntary activities in the area of social issues. The purpose of this study is to provide an insight into application of organisational governance as a success factor in implementing social responsibility throughout the whole supply chain. The paper highlights formal, informal and hybrid approaches of companies' management towards corporate governance supporting social responsibility. It also illustrates the shift from "after profit obligations" to "before profit obligations" model.

**Keywords:** corporate governance, social responsibility, supply chain management

## Introduction

The concepts of sustainability and corporate social responsibility matured towards the second decade of the twenty-first century. Among the concepts that have been used are sustainable development, corporate citizenship, sustainable entrepreneurship, the triple bottom line, and business ethics (Marrewijk, 2003). Corporate social responsibility (CSR) is a concept of large relevance for business in general and within logistics specifically (Seuring et al., 2008). Such complex challenges could be faced by companies collaborating in supply chains. Despite rich academic literature related to inter-organizational collaboration, the focus is predominately on market-oriented relationships such as corporate economic strategy, strategic alliances, or collaborative leadership with little application to corporate social responsibility (CSR), sustainability, or stakeholder engagement beyond their economic implications (Murray et al., 2010).

Sustainable supply chain management expresses the concept of social responsibility of member organizations for the impacts of their decisions and activities on society and the environment, through transparent and ethical behaviour that (Spence, L., Bourlakis, M., 2009):

- contributes to sustainable development, including health and the welfare of society;
- takes into account the expectations of all supply chain stakeholders;
- is in compliance with applicable law and consistent with international norms of behaviour;
- is integrated throughout organizations operating in a supply chain and in its relationships.

Various supply chain stakeholders are showing an increasing interest in social issues related to business, since it has become a crucial factor in creating competitive

advantage. This expresses the need to ensure healthy working conditions, social equity and good organizational governance. It also relates to supply chains operations where sustainable development is defined as an approach where the economic, the environmental and the societal sphere of a business needs to be harmonized in the form of the “triple bottom line approach” (Carter and Rogers, 2008; Seuring and Muller, 2008a). Therefore in sustainable supply chains “... *environmental and social criteria need to be fulfilled by the members to remain within the supply chain, while it is expected that competitiveness would be maintained through meeting customer needs and related economic criteria*” (Seuring and Muller, 2008a). “...*Sustainable supply chain management is the management of material, information and capital flows as well as cooperation among companies along the supply chain while taking goals from all three dimensions of sustainable development, i.e. economic, environmental and social, into account which are derived from customer and stakeholder requirements*” (Seuring and Muller, 2008b).

The purpose of this study is to provide an insight into selected aspects of application of organisational (corporate) governance and recommend it as a success factor in implementation process of social responsibility in the whole supply chain and companies – members of the chain. The paper will highlight the practices of companies’ management towards corporate governance supporting social responsibility.

Nowadays companies participate in the mainstream flow of goods or perform supporting functions in manufacturing and distribution networks in supply chains (Samaranayake, 2005). Our research included food industry: manufacturing and distribution companies being the various types of organizations operating in supply chains. Even though there is a stream of literature investigating different issues of sustainability or/and CSR in food industry and grocery supply chains, there has been little research applied to the precise analysis of the total integrated CSR concept adopted by different chains. Such an integrated application can be guaranteed by the modern approach to corporate governance issues. In the opinion of the author, there are only few papers investigating the models of CSR development based on different organizational governance patterns.

The remainder of the paper is organised as follows. The next section examines the relevant literature focusing on the key aspects of the CSR concepts, including its application in supply chains. Then there is a section presenting the basic elements of organizational governance within the supply chain context. It is followed by presentation of the methodology of research. In a subsequent section research results of completed case studies are presented. The last part of the paper includes discussion of research results and conclusions derived from conducted research.

### **Corporate social responsibility concept in supply chains**

Corporate social responsibility (CSR) is a concept of large relevance for business in general and within logistics specifically (Seuring et al., 2008). The contemporary concept of CSR has two main characteristics (Andersen, Skjoett-Larsen, 2009):

- it describes the relationship between business and the larger society,
- it refers to a company’s voluntary activities in the area of environmental and social issues.

CSR is no longer the domain of an individual company; more often it encompasses the entire supply chain. Some key actors in the supply chain, being often large corporations, take responsibility for the inter-firm division of labour and specific participants’ capacities to upgrade their activities. In that way CSR becomes a part of

supply chain “governance” (Gereffi, 2001). The need for CSR in logistics and supply chain operations should particularly be seen in light of the fact that a large part of their activities is conducted through systems of governance, which link firms together in various sourcing and contracting arrangements (Andersen and Norrman, 2003).

Research on supply chain social responsibility is multidisciplinary in nature and is based on the chain-wide consideration of many issues “...*beyond the narrow economic, technical and legal requirements of the supply chain to accomplish social (and environmental) benefits along with the traditional economic gains which every member in that supply chain seeks*” (Spence and Bourlakis, 2009). Where social responsibility issues have been made operational, the standard practice is the concept of Corporate Social Responsibility in logistics (Carter and Jennings, 2002) and in supply chain management (Kovacs, 2008).

In practice not all aspects of CSR are equally treated – social aspects in the discussion are much less developed than environmental ones (Seuring and Muller, 2008b). Most of supply chain and logistics authors are oriented towards green (environmental) aspects of CSR concept with little attention on social aspects of logistics and transportation (one exception is Carter and Rogers, 2008). Another example of studies focusing on environmental issues as well, as social aspects and their integration into business is that one of (Wolf and Seuring, 2010). However, despite all these efforts and standards (Bjorklund, 2010) a number of CSR issues connected to logistics still remains unsolved.

In 2010 the International Standard was developed to assist organizations in contributing to sustainable development, i.e. the International Standard ISO 26000 “Guidance on social responsibility” prepared by ISO/TMB Working Group on Social Responsibility in order to provide organizations with guidance concerning social responsibility. This International Standard provides guidance on the underlying principles of social responsibility, indicating the core subjects and issues pertaining to social responsibility. It includes the following core subjects of the social responsibility as organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement and development (International Standard ISO 26000, 2010). Thus CSR encompasses a wide range of activities which commonly include product safety, community involvement, stakeholder engagement, environmental management, and the like.

### **Organisational supply chain governance**

Organizational governance is the system by which an organization makes and implements decisions to fulfil its objectives. Organizational governance may be a means of increasing the organization's ability to behave in a socially responsible manner. Organizational governance can comprise both formal governance mechanisms based on defined structures and processes and informal mechanisms that emerge as a result of the organization's culture and values. Organizational governance is a core function of every kind of organization, because it provides the framework for decision making. Governance systems are directed by a person or group of persons (owners, members, constituents or others) having the authority and responsibility for pursuing the organization's objectives.

Effective organizational governance should be based on incorporating the following principles of social responsibility into decision making and implementation: accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law, respect for international norms of behaviour and respect for human rights. Every organization aiming to be socially responsible should have an

organizational governance system that supports putting into practice these principles of social responsibility.

Organizations should also consider proper practices of social responsibility when they establish their governance system. In supply chains it involves also the simplest concept of collaboration that is a type of a cooperative, inter-organizational relationship and refers to any situation in which people are “working across organizational boundaries towards some positive end” (Huxham and Vangen, 2005). Collaborative activities include such activities as planning and consultation as well as action and implementation. Huxham and Vangen (2005) identify “the moral imperative” as a rationale for collaboration, which denotes “the really important issues facing society – poverty, crime, drug abuse, conflict, health promotion, economic development and so on – [that] cannot be tackled by any organization acting alone”. Those issues belong to the CSR concept, being clearly suitable for intensive collaboration

There might be two approaches towards collaboration in a supply chain within the CSR framework:

- A collaborative approach can be described by such features as procedural fairness/justice where „the procedures and criteria used for making and executing decisions are unbiased, ethical, transparent and correctable” (Boyd et al., 2007). It suggests that CSR objectives can be better maintained by cultivating trust and commitment in the supply chain.
- A monitoring approach can be described by a need to ensure compliance through contractual norms . It may “signal distrust on behalf of the monitoring party... a common reaction by the distrusted party is retaliatory behaviour such as non-compliance... monitoring suggests a transactional relationship, and investment in procedural justice inherently conveys a deeper and more meaningful commitment... greater likelihood that common goals will emerge and both parties will work towards a common vision” (Boyd et al., 2007).

It is quite essential to establish a governance infrastructure to enhance coordination of all social aspects of operations in companies belonging to relevant supply chains. That infrastructure has to demonstrate strong operational excellence in order to support implementation of social responsibility of companies (Fawcett et al., 2006). Leadership is also critical to effective organizational governance. This involves not only decision making but also employee motivation to practice social responsibility and to integrate social responsibility into organizational culture.

On the basis of presented above literature studies two research questions were formulated:

**RQ 1:** What is the role of corporate governance in implementation of the CSR strategies?

**RQ 2:** What are the main patterns (models) of implementation of socially responsible behaviour in supply chains ?

## **Methodology**

Sustainability and social responsibility has many impacts particularly on food industry and vice versa (Maloni and Brown, 2006). Customers become increasingly interested in the origin of food products, they want to be sure what those products contain and want to know many facts about their producers (Bourlakis et al., 2013). Existing literature discusses several groups of problems concerning supply chain social responsibility related to food supply chains (Spence and Bourlakis, 2009). This paper illustrates, how

an integrated conceptual CSR framework has been practically used in three different branches of food industry.

Three case studies of successful practices of organizational governance for corporate social responsibility served as an example of model solutions in that field (Table 1):

- the main food distributors in the UK – the Sainsbury,
- dairy products manufacturer in Poland – Danone Poland Ltd.,
- the leader of the Polish beer industry – Kompania Piwowarska, formerly part of the SABMiller plc, at present belonging 100% to Japanese brewing company Asahi.

The main framework of CSR has been based on the standard of ISO 26000 (International Standard ISO 26000, 2010) with the following components of sustainability examined, i.e. strategy, company’s culture, and transparency of its relations with the main stakeholders. The field research (study visits, analysis of companies’ documentation, interviews with managers) were also conducted and additional desk top research was applied mainly on the rich and extensive Internet information available.

*Table 1 – Some facts about examined companies*

SAINSBURY	DANONE POLAND LTD	KOMPANIA PIWOWARSKA
<ul style="list-style-type: none"> <li>▪ The company was founded in 1869</li> <li>▪ At present it is one of the largest retail networks in the UK</li> <li>▪ 1200 points of sales:               <ul style="list-style-type: none"> <li>▪ a chain of 592 supermarkets</li> <li>▪ and 611 convenience stores</li> <li>▪ Sainsbury's Bank</li> <li>▪ interests in property.</li> </ul> </li> <li>▪ Sainsbury’s distribution system :               <ul style="list-style-type: none"> <li>▪ 21 distribution centres</li> <li>▪ 3 supporting centres for supermarkets.</li> </ul> </li> <li>▪ The company provides work for 157 000 employees in the United Kingdom.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Leading company on the market of yogurt products in Poland</li> <li>▪ Present on the Polish market since 1990, manufacturing in Poland since 1992</li> <li>▪ Two manufacturing plants and two distribution centres</li> <li>▪ The company provides work for about 1300 employees</li> </ul>	<ul style="list-style-type: none"> <li>▪ Experience in beer production for several hundred years</li> <li>▪ Modern technologies and high quality of products due to strict manufacturing standards</li> <li>▪ Many popular Polish brands (Tyskie, Zubr, Lech, Debowe Mocne, Redd’s) and premium international brands such as: Pilsner Urquell, Grolsch, Peroni Nastro Azzurro</li> <li>▪ Largest Polish beer manufacturer (38% of the Polish market)</li> <li>▪ The company provides work for 3150 employees</li> <li>▪ Supply and distribution systems of Company products create 33000 working places in procurement processes, 19000 in gastronomy sector and 9800 in retail sector</li> </ul>

### **Research results and the main findings**

In the course of research process some important elements of corporate governance were identified, although in each company they were different with the governance performed in some alternative ways (Table 2).

*Table 2 - Elements of corporate governance adopted by examined companies*

<b>Sainsbury</b>
<ul style="list-style-type: none"> <li>▪ To ensure a high level of accountability, the company was one of the first FTSE 100 businesses to establish a dedicated Corporate Responsibility Governance Structure.</li> <li>▪ This has full support from the very top of the organization,</li> <li>▪ Members of their Operating Board hold accountability for the main values of their sustainability</li> <li>▪ Steering groups became accountable for their own targets within CSR new strategy.</li> </ul>
<b>Danone Poland</b>
<ul style="list-style-type: none"> <li>▪ Department of External Relations and Sustainable Development at Danone Poland</li> <li>▪ Ethical code,</li> <li>▪ Danone Way policy fundamentals</li> <li>▪ Defined goals of Danone Way are reported to the Department of Social Responsibility at the level of the whole corporation; then independent audits are scheduled (performed by the KPMG – Polish consulting company))</li> </ul>
<b>Kompania Piwowska</b>
<p>Sustainability Assessment Matrix (SAM Hyperion) allows to effectively measure and monitor Kompania Piwowska’s performance against the 10 priorities of sustainable development. It is a tailor-made management system with an in-depth performance analysis. The programme monitors performance of Kompania Piwowska and other SABMiller breweries.</p>

The most comprehensive and at the same time formalized structure for corporate governance has been built by Sainsbury, where CSR management becomes a part of the overall system of business decision making process. In Danone CSR management is performed at the top corporation level which controls all lower level organizations. In Kompania Piwowska the special program for sustainability measurement plays the role of control tool, thus replacing a formal organizational governance structures for social responsibility.

Research indicated that the business strategy adopted by the leading company in the chain is the most important factor for the CSR implementation. Sainsbury adopted a long-term strategy for the future: to develop new business (new supermarkets, adding space to existing stores through extensions and new convenience stores) and investing beyond the core of their operations. In such a way CSR became one of important fields contributing to the value of their business operations. For that purpose a formal governance structure was needed.

Danone’s strategic plan was to create a sustainable food chain with environmental issues remaining at the heart of Danone’s mission. They formulated it as: „Bringing health to as many people as possible” through product range which is 100% health – driven. Supporting such a strategy they included the Department of External Relations and Sustainable Development, ethical code and Danone Way policy as parts of their organisational governance. On the top of that at Danon’s assesment of social responsibility is based on the same rules as assesmnet of other processes, e.g. financial reporting. The Program Danone Way – 16 most important principles of sustainable development, is the robust tool for remaining socially responsible. The Scope of Danone Way includes such rules as: equal opportunities at the workplace (IUF convention), safety (WISE audits), health promotion, social dialog with workers and their representatives (IUF convention), working time according to Polish legal rules and ILO, salaries and benefits, workers development programes, natural environment

programs (water, energy, pollution), key suppliers' standards (according to their environmental programs), environmental impact of packaging, recycling, product quality management and product composition according to health and nutrition standards, business ethics rules, control of principles of social responsibility used by suppliers and business partners (mainly environmental care and respect for labour rights), cooperation with local communities.

In Kompania Piwowarska they want to ensure that their local and international beer brands are the first choice for their consumers. That strategy is supported by the main values: 1) Our people are our enduring advantage, 2) Accountability is clear and personal, 3) We work in teams and win as a team, 4) We understand and respect our customers and consumers, 5) Our reputation is indivisible.

Within the supply chain context all examined companies adopted close and transparent relationships with their main stakeholder i.e. customers and suppliers (Table 3 and Table 4).

*Table 3 – Relationships with customers as the main stakeholders within the corporate governance concept*

<p><b><i>Sainsbury “Best for food and health”</i></b></p> <ul style="list-style-type: none"> <li>▪ Continuation of reducing salt, saturated fat, fat and sugar in their own brand products and leading role on providing clear nutritional information, enabling the customers to make informed choices,</li> <li>▪ Double the sales of lighter alcohol wine and reduce the average alcohol content (ABV) of Sainsbury’s own brand wine and beer</li> </ul>
<p><b><i>Danone Poland “Bring health through food to as many people as possible”</i></b></p> <p>Food, Nutrition and Health Charter:</p> <ul style="list-style-type: none"> <li>▪ Development of pertinent solutions based on detailed understanding of local situations</li> <li>▪ Danone positions its products as “healthier alternatives”</li> <li>▪ Danone seeks to have a positive impact on diet by promoting categories of products that are recognized as wholesome</li> <li>▪ Danone launched two major scientific partnerships in 2012: Metacardis Consortium and the European Association for the Study of Obesity (EASO)</li> </ul>
<p><b><i>Kompania Piwowarska „Discouraging irresponsible drinking”</i></b></p> <ul style="list-style-type: none"> <li>▪ Measuring blood alcohol content : “Test your blood alcohol content” is a pioneering education programme devised by Kompania Piwowarska with the idea of transforming mobile phones into portable breathalysers and testing blood alcohol content at any time</li> <li>▪ "Driver - Sober,- project aimed at convincing pub goers that they should not drink and drive, educating on safe ways of returning home;</li> <li>▪ Not selling alcohol to the underage</li> <li>▪ Education of vendors</li> <li>▪ Training people on „ABC of alcohol”</li> <li>▪ Responsible drinking : social initiative launched in cooperation with the Police Headquarters in Poznań and the local Academy of Fine Arts. It included a contest for young designers to come up with graphic designs promoting responsible drinking.</li> <li>▪ Transparency of information: full access to information about products, business opportunities and activities</li> <li>▪ Regular meeting with investors, financial analysts and journalists</li> </ul>

Table 4 - Relationships with suppliers within the corporate governance concept

<b>Sainsbury “Sainsbury “Sourcing with integrity” program</b>	
<ul style="list-style-type: none"> <li>▪ The company will bring all of their key raw materials and commodities sustainably to an independent standard,</li> <li>▪ Company’s own brand products won’t contribute to global deforestation,</li> <li>▪ All the fish being sold by Sainsbury’s will be independently certified as sustainable and we’ll strengthen company’s position as the leading retailer for sustainable seafood,</li> <li>▪ Sainsbury’s sales of fairly traded products will hit £1 billion,</li> <li>▪ The company will double the amount of British food they sell,</li> <li>▪ All Sainsbury’s meat, poultry, eggs, game and dairy products will be sourced from suppliers who adhere to independent higher welfare standards,</li> <li>▪ Company’s suppliers will also be leaders in meeting or exceeding Sainsbury’s social and environmental standards.</li> </ul>	
<b>Danone Poland</b>	
Working closely with their ecosystem of suppliers, Danone’s teams in Sourcing and Suppliers Development (SSD) contribute to the economic performance and growth of Business Units. They aim at building sustainable and differentiated relationships with suppliers to ensure quality and competitiveness of our products. The wide range of purchasing categories (industrial, logistics, marketing, packaging...) offers great evolution perspectives to grow within SSD or to move to other functions in operations or sales.	
<b>Kompania Piwowarska „Suppliers and customers sharing our values”</b>	
<ul style="list-style-type: none"> <li>▪ Sourcing locally, investing in suppliers and working together with them</li> <li>▪ Engaging partners in social activities</li> <li>▪ Promoting entrepreneurship in local communities</li> </ul>	

**Discussion and conclusions**

Conducted research demonstrated that leading company’s culture and its governance system may strongly support creation of socially responsible supply chains. Leaders of the CSR implementation migrate from the model „after profit obligations” to the model ”before profit obligations” (Figure 1 and Figure 2).

„After profit obligations” model does not require any support by organisational governance since social responsibility remains just a philanthropic option, appreciated by the society as a part of ethical behaviour of a company. Legal and economic responsibilities are the main requirements for company’s operations, therefore supply chain leaders do not develop explicit governance policies for widespread implementation of CSR.

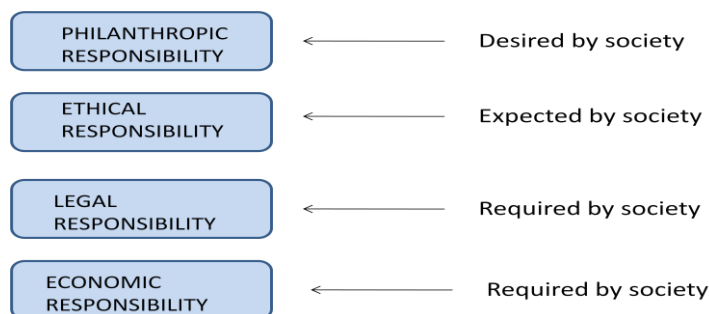


Figure 1 – Model after profit obligations of social responsibility of companies (Caroll, 1993)



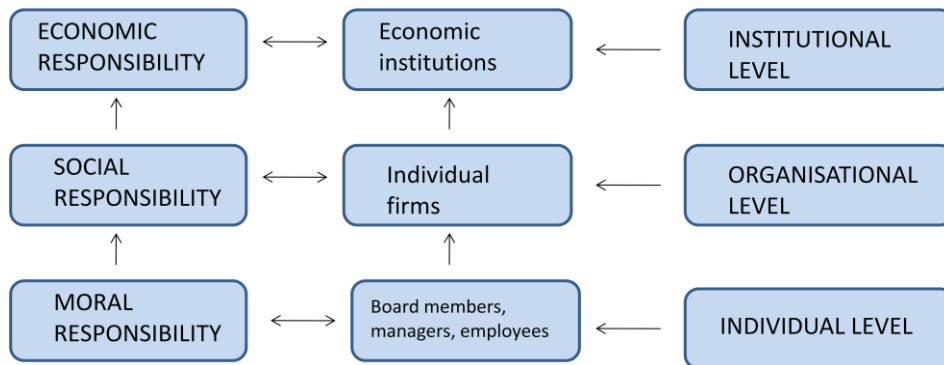


Figure 1 – Model before profit obligations of social responsibility of companies (Kang and Wood, 1995)

“Before profit obligation” model implies that social responsibility becomes a moral duty of each company’s employee and the task for any organisation is to support such attitudes, create adequate frameworks for their practical implementation and incorporate social responsibility into strategic economic goals. It requires institutional solutions such as organisational governance strongly focusing on application of proper structures and/or programs.

Answering RQ1, a suggestion can be made that the role of corporate governance in implementation of the CSR strategies depends on the model of maturity of social responsibility adopted by companies.

In order to answer RQ2, one may conclude that the main patterns of implementation of socially responsible behaviour in supply chains can be based on:

- very strict and formal solutions of corporate governance (e.g. Sainsbury),
- mixture of formal structures and project implementation (e.g. Danone),
- series of projects and rules for social responsibility without formal organisational framework (e.g. Kompania Piwowarska).

There are noticeable differences of strategic managerial attitudes towards governance solutions in the field of social responsibility depending on the type and size of a company. Large companies and manufacturers seem to adopt more often adequate strategic solutions in that field. In a supply chain context, the leading company has to develop specific CSR programs to include all tiers of suppliers and all sectors of customers in their social responsibility efforts.

Presented research provides an insight into the main patterns of influence of corporate governance on CSR practices in the supply chain context. The results may be important for managers responsible for CSR implementation when defining adequate company’s strategy. The main limitation of presented research is that it concerns only large corporations which have much more assets at their disposal than small and medium companies. The tendencies concerning CSR implementation in smaller companies still need more in-depth exploration and discussion. Also the effectiveness of adopted solutions of corporate governance should be investigated and discussed in future research.

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