Development of a Self-Diagnostic Measurement Index for ISO 26000 Social Responsibility

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ABSTRACT

On November 1, 2010, the release of ISO 26000 was announced. ISO 26000 does not require 3rd party verification. But even though it is a standard that is voluntarily adopted, because the international standard for social responsibility can be applied as a trade barrier or business condition between countries, it cannot be ignored. So it is clear that we need to be alerted and prepared for this. This paper offers to help with such needs through organizations by developing an index that organizations can use to understand their current situation and diagnose themselves. This paper conducts a comparative analysis between the 7 core subjects and issues of ISO 26000, the existing indexes used by national institutions and the guideline for sustainable management report, the GRI, with the goal of developing a self-diagnostic index that organizations can utilize in order to diagnose their level of social responsibility. It is divided into the 7 core subjects with 181 measurement issues. There are 7 quantitative issues and 164 qualitative issues. The core subjects, excluding governance, are each alloted 14 points, while governance is alloted with 16 points, for a total score of 100 points. This paper is significant in that it is the first index to make self-diagnostic possible.

Keywords: ISO26000, Social Responsibility, SR, GRI, Sustainability

1. Introduction

The International Organization for Standardization (ISO) announced the release of ISO 26000 on November 1, 2010. Developed to contribute to the sustainable development of very type of organization, ISO 26000 began development in 2004 and in February 2010 passed the DIS(Draft International Standard) and after confirmation by the FDIS(Final Draft International Standard) in June 2010 and in September 2010, ISO 26000, "the voluntary international standard for social responsibility by economic subject" was adopted by 77 nations with 93% approval ratings and released. While ISO 26000 does not require 3rd party verification. But even though it is a standard that is voluntarily adopted, most organizations cannot simply ignore it because of the fact that many stakeholder believe that they have a stake and are interested in the organizations social responsibility.

Compared to previous discussions regarding social responsibility (SR) that focused on Corporate Social Responsibility (CSR), the main characteristic of ISO 26000 is its goal of social responsibility of society as a whole, including government, business, NGO, labor and consumers and the categorization of SR into 7

main subjects like governance, civil rights, labor relations, environment, process management, consumer and community participation and development.

Meanwhile, many researchers have conducted diverse research into how ISO 26000 will impact our society and businesses as well as developing countermeasures. Roh Han-Kyun (2010) has conducted research on Korean businesses' countermeasures centering on commercial/ noncommercial costs, expected profits and the limits on international standards following the release of the international standard on SR. While Lee Jang-won and 3 others (2009) investigated the background and characteristics of the various issues that followed the appearance of ISO 26000, and after analyzing its ripple effects, proposed countermeasures. The EAI (East Asia Institute) CSR research team analyzed countermeasures centered around ISO 26000's situation and problems. While Kim Seong-Cheon (EAI CSP research team, 2009) conducted a comparative analysis between the current situation of national legislation and laws related to sustainability management for each of ISO 26000's main topics, he mainly conducted an analysis centered around comprehensive countermeasures for businesses in response to ISO 26000's characteristics and its future impact

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(Kim S.C., 2009).

There is also research that casts light on the possibility of SR as a new non-tariff barrier. In other words, while this sort of international standard has no legal force, the raising of trade barriers is a concern (Jang Soo-Yohng, 2009), and emphasizing the large possibility of Multi national Corporate pressuring subcontractors and shifting to blocking the entry of foreign products (Lee Jong-Sue, 2010), The European Union and Corporate Social Responsibility) and from the businesses' standpoint, we can feel a lot of anxiety.

The ISO committee emphasized their self-voluntary agreement on ISO 26000 and clearly stated that it was not a compulsory clause nor was it an official certification. But it is clear that due to the possibility of the international standard for SR being applied as a trade barrier or included in the terms and conditions of business between nations, it cannot be ignored and one must be alert and prepared for it. Until now our primary method to communicate the execution of CSR was the publication and verification of the SR report. Although as an international standard, ISO 26000 may not be applied immediately, but when it is, the possibility for a variety of verification processes such as past third-party accreditation is open. In the future, until a more standardized process to verify the execution of SR is found, each organization will have to choose the most effective verification process on their own. Therefore the stage for vague concerns or one comprehensive countermeasure based on general international trends is over. Each organization must develop a detailed action guide that conforms with this international standard and execute this guide. In addition, this practice needs to be presented externally and published.

But because ISO 26000 is not a form of third party certification nor diagnosis, the above organization will need a separate index to promote this. Therefore, this paper proposes the development of an index in order to meet the needs of such organizations so that they can grasp their current situation and diagnose themselves.

This paper examines the 7 main points and elements of ISO 26000 where the objective is to develop an index so that an organization will be able to self-diagnose its level of SR. In order to do this, in Section 1 Introduction, the need and purpose of this paper is explained. Section 2 considers the existing SR assessment models and indexes. Section 3 contains the research method and model. Section 4 contains the research result. And finally Section 5 contains the conclusion and discussion.

2. SR Assessment Model and Existing Index Research

As SR and the standardization of public disclosure of corporate immeasurable became a global issue, the GRI (Global Reporting Initiative) developed sustainability report guidelines and hundreds of organizations publish their reports in accordance with those guidelines.

Also for information of such publically disclosed businesses,

Table 1. SR Rating Model and Index

Category	Rating Organization	Rating Index
Global Assessment and Application Model	SAM	DJSI
	Innovest	IVA,EVA
	EiRis	FTSE4Good
Assessment Model of Major National Organizations	IPS	KoBEX
	FKI	FKI-BEX
	CCEJ	KEJI Index
Self Assessment and Model	Korean Tourism Organization	KEDEX
	Shinsegae	SEMDEX

there are ratings and diverse rating models (Table 1) that can be used by financial institutions to find businesses that are socially responsible. Also, there are organizations that have made and use their own index to rate their own SR (Table 1).

2.1 Global Rating and Usage Model

First, as an index comprised of companies from the Dow Jones Global Indexes (DJGI) with the top 10% sustainability ratings, the Dow Jones Sustainability Indexes (DJSI) rates issues such as strategies to mitigate climate change, energy consumption, human resource development, knowledge management, stakeholder management, and corporate governance. It also includes all economical, societal and environmental issues such as the model of behavior for ethical management during negotiations as well as corruption and bribes.

Second, the English Financial Times Stock Exchange (FTSE) rates the responsible investment (RI) performance and with the purpose of expediting such investment they develop the price index of stocks. Their selection criteria seeks out environmental sustainability as well as a positive relationship with stockholders, guarantee and support of universal human rights.

The FTSE4Good Index gives high ratings for business activities meant to execute CSR. Their selection criteria is primarily based on CSR, specifically the focus of the company's investments. Any company that is found investing in the tobacco industry, uranium production, possession and/or operation of a nuclear power plant or related to those industries, they are excluded from joining the FTSE4Good Index.

Third, Innovest Strategic Value Advisors developed the "IVATM (Intangible Value Assessment)" to assess the intangible value makes up 70% of a company's value even though it does not show up in financial statements. They rate companies using the IVA and provide this information to organizations such as advisory bodies. This model doesn't just rate CSR criteria but includes the 6 criteria to rate company value as follows: corporate governance, human resources management, investor relations, product and service, environmental management and other issues.

Innovest's ratings are a relative evaluation between companies in the same industry. Currently they rate 1,500 companies in approximately 50 industries with 7 rates that range from AAA to CCC. Their approach is to show the difference between the return on investment (ROI) of companies that rate above than the average against the RIU of companies that rate below the average. Actually, they show a difference between the two in many industries. In extreme cases, the difference can reach 40~50%.

2.2 Rating Models of Major National Organizations

There is a difference between national models that are based on SR rated in terms of maintaining public order and public contribution and global models meant to maximize corporate value. While rating using simple performance results and exterior awards performance, they are lacking when it comes to rating management's expressed will and individual communications with external stakeholders. In addition, while the criteria for conformance with the global standard is not yet ready, the resulting central model has value because of its relationship with each stakeholder and conformance with the minimum require-ments and regulations.

2.2.1 KEJI INDEX

In order to comprehensively measure the direction of business ethics of Korea's top 10 groups, every year the CCEJ[1] establishes 'Economic Justice Business Award' and develops the KEJI Index to rate the CSR, direction of business ethics, and business management performance

The KEJI Index is comprised of 7 categories and 58 detailed rating items. The 7 categories include soundness of business activities (10 items including shareholder composition, investment spending, business activities, and soundness of capital finance), fairness (9 items related to small/medium enterprise including fair trade and fairness of securities exchange), level of community service (6 items related to community support including social welfare), satisfaction with conservation (7 items related to pollution control efforts, improvement effect, breaches and pollution), level of consumer protection (4 items including quality, advertise-ment and contracts), employee satisfaction (11 items including industrial accidents, human resources investment, employee benefits, and gender equality), level of economic development (11 items including research effort development, research and development results, management and economic performance, job creation and foreign trade).

The CCEJ's KEJI Index is an index with the advantage that it comprehensively analyzes the level of economic justice that includes soundness and ownership structure, corporate governance, subcontractor support and improvement of payment for delivery, human resources investment, research and development effort. But compared to global standards, items such as criminal records of top managers, is somewhat Korean and due to its bias towards large businesses has its limits as an index.

2.2.2 The Korean Business Ethics indeX (KoBEX)[2]

The KoBEX model is based on a formed consensus between all stakeholder and serves as the foundation of the businesses' system and legitimacy of its activities. It was developed as a model that induces the contribution towards social order and public welfare.

The KoBEX model is comprised of the common index which can be applied to every business and the supplementary index which is applied according to the characteristics of the business and institution. In other words, in the common index common diagnostic criteria are applied to every public and private business using in order to improve ethical management performance regardless of the company being rated. In the supplementary index, criteria is selected based on the type of business being rated, whether it is a public or private business. The main framework component is comprised of the CEO, workers, corporate governance, supply chain, customer, capital market and the local community.

2.2.3 FKI Business Ethics indeX (FKI- BEX)

The Federation of Korean Industries (FKI) developed the FKI-BEX so that businesses could understand the level that they practice ethical management and accelerate their execution ability. The area of voluntary diagnosis is comprised of the following 7 categories: ethical management institution and system, customer, employee, shareholder and investor, competitor, subcontractor and business partner, as well as local and international community.

Also, unlike existing indexes, while it has common criteria that can be applied commonly to all businesses, it also takes into consideration the business environment and features of each business and divides those businesses into the following 5 groups: goods manufacturing, consumer goods manufacturing, financial institution, construction, and distribution service, and tries make further detailed differentiation based on survey questions. In addition, in order to improve business competiti-veness, from a business management standpoint, gives weight to the company's economic contribution (a company's primary responsibility), job creation, overseas branch in a globally competitive market, safety and quality.

In the index, the FKI defines ethical management as "a management strategy to create a competitive advantage by imple-

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1) Citizen's Coalition for Economic Justice (CCEJ), a movement organized by citizens, youth and ordinary people, was formed in July 1989 to maintain fair market competition and economic justice. With the goals of reducing the social and political corruption, enhancing wholesome citizen consciousness, bridging the gap between rich and poor and vitalizing sound productive activity.

2) Institute for Industrial Policy Studies (2004), *Ethical Management Index Development and Evaluation*.

menting corporate economic, social, and environmental responsibility in order to become a competitive business through the development and maintenance of a good relationship with the various stakeholder involved with the objective of growing as a sustainable business."

2.3 Self Assessment Model

2.3.1 The Korea Tourism Organization KEDEX (KTO Ethics Index) Model

The KTO has developed and operated the KTO Ethics Index (KEDEX), their performance management system for ethical management. KEDEX induces all businesses carried out by the organization are planned ethically and is a self-check program for employees designed to promote participation in community contribution. In other words, as a behavioral standard for personal activities, it is a bit far fetched for it to diagnose or rate a whole organization's SR as a whole.

2.3.2 Shinsegae Ethics Management Index (SEMDEX)

The SEMDEX is comprised of 7 practical themes(customer respect, law-abiding management, subcontractor respect, clean business, human consideration, community service), 29 rating indexes, and 74 rating items. One characteristics is that not just Shinsegae but for every relationship, the level of practiced ethical management can be computed, so that the work performance of every employee, the results of managers' decision making and the resulting company management activity can be rated. Because this model has a bias in regards to ethics and CS, it has its limits in being widely applied for SR.

3. Research Method and Model

Through this research, we would like to develop a general index that can be made to index self-diagnosis and ratings using global SR standards from an organization standpoint. Because existing global indexes are specialized towards large corporations with a certain size or industry, it cannot be used as a general index.

Also indexes developed by national institutions or on their own either do not meet global standards or because they are focused on specialized areas they are not suitable for global standards. Therefore, this research will develop an index that will overcome the limitations of the rating models currently in use and make it so that self-diagnosis is possible.

In order to do the above, ISO 26000 FDIS (Final Draft International Standard) was analyzed and on this basis, every main point of ISO 26000 and related GRI standard was examined and comparatively analyzed and in order to improve the executability, the rating models and indexes of national institutions and individual businesses were referenced in order to develop an index that can be used to conduct a self-diagnostic.
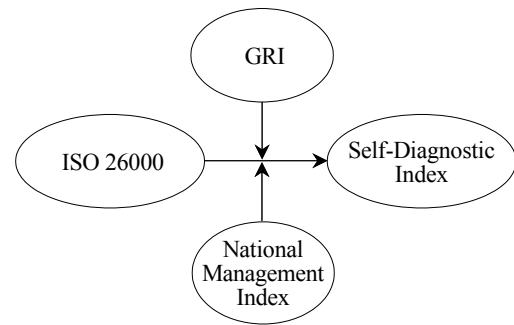

Fig. 1. Research Model

In this paper, the latest version of ISO 26000 FDIS (Final Draft International Standard) confirmed on June 2010 combined with the existing SR standards (Global compact, OECD guide line for MNEs, GRI) is the most comprehensive standard for SR. Therefore, there is a need to examine the related extensive index. First, analysis of the contents of ISO 26000 began August 2010. The purpose of this standard is not certification but to serve as an international standard that has the characteristics of a guideline and in order to develop a rating index a detailed examination of each core subject and issue was necessary. After organizing the results, a comparative analysis against the most widely used index for SR in recent years, the GRI, in related areas was conducted. In other words, since many items in the GRI report, which views things in terms of sustainability, and ISO 26000, which covers all areas of SR, overlap, the same topic can be covered. If we analyze the related index of the GRI for the definition of each core subject and detailed issue, the aim of these indexes becomes clear.

The ISO 26000 was used for topics not covered by the GRI or for comparative analysis with related national indexes in similar areas. This is the basis for producing the first standard index. On this basis, this researcher has produced a standard index that makes self-diagnosis possible and after consulting related experts, developed an index for self-diagnosis. The first developed index was used to conduct a self-analysis of L corporation.

4. Research Results

In order to create the self-diagnosis index, comparative analysis was conducted between ISO 26000, related GRI indexes and related national indexes for each core subject.

4.1 Organizational governance

The problem of organization governance needs to be understood as being broader than the heavily debated corporate governance in the second half of the 1990's. Expanded from the existing shareholder-centric governance to stakeholder-centric governance and by referencing the 4th chapter on SR principles and the 5th chapter on stakeholder and merging with closely connected to the 7th chapter on SR, these are connected and execution is considered.

Table 2. Organizational Governance Fundamental Index Analysis

ISO	An organization's decision-making processes and structures should enable it to: - create and nurture an environment in which the principles of social responsibility are practised; - create a system of economic and non-economic incentives related to performance on social responsibility; - promote fair representation of under-represented groups (including women and racial and ethnic groups) in senior positions in the organization; - balance the needs of the organization and its stakeholder, including immediate needs and those of future generations; - establish two-way communication processes with its stakeholder that take into account the stakeholder' interests and assist in identifying areas of agreement and disagreement and in negotiation to resolve possible conflicts; - encourage effective participation of all levels of employees in the organization's decision making on issues of social responsibility - balance the level of authority, responsibility and capacity of people who make decisions on behalf of the organization
GRI	4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. 4.2 Indicate whether the Chair of the highest governance body is also an executive officer 4.3 For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members. 4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. 4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance). 4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided. 4.7 Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity. 4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of 4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance. 4.14 List of stakeholder groups engaged by the organization. 4.15 Basis for identification and selection of stakeholder with whom to engage 4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group 4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.

Table 3. Organizational Governance Self-Diagnostic Composite Index

Category	Measurement	Remarks
Composition of the Board	Establish stipulated corporate governance such as shareholder rights-equal rights, publication	FKI
	and transparency, responsibility of the board	
	Operation of nonexecutive system, auditing committee	
	Installation, operation of auditing committee in executive board	
Expertise/ Independence of the Board	Guaranteeing the tenure, wages, treatment, and independence of the nonexecutive board	FKI
	Transparency of the appointment process for the nonexecutive director (separate appointment process to maintain transparency of the appointment of nonexecutive directors)	
	Auditing committee legislation, expertise in accounting	
Stakeholder Participation	Definition of stakeholder and rules regarding the process of periodically gathering opinions	System
	Process for Periodic gathering of stakeholder opinions, execution, inspection and rating	
	Stipulated rules and participation process of board of directors, etc. to reflect on opinions of stakeholder	
	Designation of organization and person in charge of gathering stakeholder opinions, execution and reflection	
Top Manager's CSR practical will	Emphasis on practice of CSR by top management (CSR related opinion statement in the last year, the ratio between the number of expressed opinions versus the total number of meetings)	System and Record
	Organizing a person, team, organization in charge of vitalizing CSR and CEO support	
Organizational ideology on CSR (Vision)	A clear and detailed statement regarding CSR of organization vision and strategy	
	Establishment of CSR goals and detailed action guidelines by every department	
Practical Roadmap	Establishment of mid-to-long term plans and roadmap for CSR	
	Proposing plans and setting goals for achievable CSR	
	Promotion of periodic CSR action plans and establishment and execution of education plans	
Check on CSR awareness level	Development and provision of CSR self-diagnostic tools based on employee behavior	
	Check on self-diagnostic implementation using internal control checklist by department (duty)	
CSR Monitoring System	Establishment of regular monitoring system for CSR	
	Pledge and signature to comply with CSR regulations	
	Designation of CSR monitoring group/person in charge	
	Connecting with internal management system to allow regular reading of CSR monitoring results	
	Collection of causes for difficulties and dissatisfaction towards CSR from employees	
Rating	Periodic rating by organization of CSR	

System	activities and reflection at the management level	
	Awareness, attitude, reflectivity on CSR activities and periodic rating on overall contents	
	Establishment of self-performance assessment on CSR activities as a rating factor	
	Implementation of CSR activity rating by stakeholder	

(Table 2) The Comparative analysis and related national index based organizational governance self-diagnostic document was set as the index for the detail items regarding (1) the composition of the board of directors (2) the expertise/ independence of the board of directors (3) stakeholder participation (4) top manager's will : CSR practical will (5) organizational ideology on CSR (vision) (6) CSR practical roadmap (7) check of CSR awareness levels (8) CSR monitoring system (9) CSR rating system. (Refer to Table 3)

4.2 Human Rights

The focus of discussion on human rights continues to expand. Previously governments worked to prevent human rights infringements by corporations. But now organizations will work to prevent human rights infringements by themselves and by other businesses within the value chain.

4.2.1 Due Diligence

Table 4. Due Diligence Fundamental Index Analysis

ISO	It should include in a due diligence process, in a manner 1160 appropriate to the organization's size and circumstances, the following components: - a human rights policy for the organization that gives meaningful guidance to those within the organization and those closely linked to the organization; - means of assessing how existing and proposed activities may affect human rights; - means of integrating the human rights policy throughout the organization; and - means of tracking performance over time, to be able to make necessary adjustments in priorities and approach
GRI	HR1 Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening. HR2 Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.

Table 5. Due Diligence Self-Diagnostic Composite Index

Due Diligence	Consolidated organization in charge of the process related to due diligence	System
	Detailed guidelines related human rights infringement prevention related to performance	System
	Actualization of process of due diligence 1. Regular investigation and analysis of anti	Quality

	human right situation 2. Countermeasures for outbreak of anti human right situations 3. Company-wide sharing of case studies on overall human rights infringements 4. Conduct periodic training on human rights diligence for all members	

4.2.2 Human Rights Risk Situations

There is more focus on respect for human rights based on careful due diligence than expected. When faced with a complex situation where many causes and stakeholder are tangled up, the organization must make difficult decisions. In this sort of situation, the organization must act based on the care, promotion, protection of the overall realization of human rights.

The situation where human rights are abused are extremely complex. In such situations, there are countermeasures where organizations take into consideration the expected results of organizational activities to prevent human rights infringements. Not to use the complexity of the situation to excuse the violation of human rights, and it is very important to discourage further abuses.

4.2.3 Avoidance of Complicity

The focus is the intervention or prevention of participation in activities that are known to not be legal.

For example, pointing out employment discrimination found in related countries, proper countermeasures against such activities, not signing partnerships with organizations that perpetrate human rights abuse, and verifying that products and services purchased were produced under proper conditions and social conditions.

A focus on efforts is given to actively find and handle threats to human rights through projects and organization activities meant to avoid or reduce risks to human rights.

Table 6. Human Rights Risk Situation Fundamental Index and Self-Diagnostic Index

ISO	There are certain circumstances and environments where organizations are more likely to face challenges and dilemmas relating to human rights and the risk of human rights abuse may be exacerbated. These include: —. conflict [93] or extreme political instability, failures of the democratic or judicial system, absence of political and other civil rights; —. poverty, drought, extreme health challenges or natural disasters; —. involvement in extractive activities or other activities that might significantly affect natural resources such as water, forests or the atmosphere or disrupt communities; —. proximity of operations to communities of indigenous peoples ; —. activities that can affect or involve children —. a culture of corruption;

		一. complex value chains that involve work performed on an informal basis without legal protection; and 一. a need for extensive measures to ensure security of premises or other assets
	GRI	No specific index regarding human rights risk situation
Human Rights Risk Situation Index		Define the minimum standard to prevent human rights infringement when conflict arises with stakeholder while working (investment security, native friction)
		Method to prevent human rights infringement during conflict 1.During conflict secure a specialist (mediator) to prevent human rights infringement and serve as a counselor 2.Prior definition (scenario) for situations where human rights infringement may occur 3.Fundamental education so that employees can handle human rights infringements while working

Table 7. Avoidance of Complicity Fundamental Index and Self-Diagnosis Index

ISO	While their boundaries are imprecise and evolving, three forms of complicity have been described: 一. Direct complicity This occurs when an organization knowingly assists in a violation of human rights; 一. Beneficial complicity This involves an organization benefiting directly from human rights abuses committed by someone else. Examples include an organization tolerating action by security forces to suppress a peaceful protest against its activities or use of repressive measures while guarding its facilities, or an organization benefiting economically from suppliers' abuse of fundamental rights at work; and 一. Silent complicity This can involve the failure by an organization to raise with the appropriate authorities the question of systematic or continuous human rights violations, such as not speaking out against systematic discrimination in employment law against particular groups.
GRI	HR1 ,HR2 (Refer to Table 4.) HR3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained. HR8 Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations. HR9 Total number of incidents of violations involving rights of indigenous people and actions taken.
Avoidance of Complicity	Efforts to avoice human rights infringement and complicity 1.Standard, regulation to prevent agreement, complicity with human rights infringement 2.Education of person in charge of related situation 3.Established procedures for the investigation of human rights infringement complicity and employee protection
	Subcontractor rating standard based on human rights infringement

4.2.4 Resolving Grievance

Focusing on installing a system that effectively and systematically resolves conflicts and disputes.

4.2.5 Discrimination

Discrimination is differentiating not by legislate laws but based more on prejudices and stereotypes. Where the point is unfair activities such as giving preferences.

Table 8. Resolving Grievance Fundamental Index and Self-Diagnosis Index

ISO	An organization should establish remedy mechanisms for its own use and that of its stakeholder. For these mechanisms to be effective they should be: 一. legitimate This includes clear, transparent and sufficiently independent governance structures to ensure that no party to a particular grievance process can interfere with the fair conduct of that process. 一. accessible Their existence should be publicized and adequate assistance provided for aggrieved parties who may face barriers to access, such as language, illiteracy, lack of awareness or finance, distance or fear of reprisal; 一. predictable There should be clear and known procedures, a clear time frame for each stage and clarity as to the types of process and outcome they can and cannot offer, and a means of monitoring the implementation of any outcome; 一. equitable Aggrieved parties should have access to sources of information, advice and expertise necessary to engage in a fair grievance process; 一. rights-compatible The outcomes and remedies should accord with internationally recognized human rights standards; 一. clear and transparent Although confidentiality might sometimes be appropriate, the process and outcome should be sufficiently open to public scrutiny and should give due weight to the public interest; and 一. based on dialogue and mediation Aggrieved parties should have the right to seek alternative, independent mechanisms.
GRI	No separate index that deals with this subject
Resolving Grievance	Installation of an independent system to resolve human rights grievances with the organization's understanding (Ex. Human Rights Committee)

Table 9. Discrimination Fundamental Index and Self-Diagnosis Index

ISO	-To keep from discriminating against a minority, examine your organization and operation of that organization -Raise awareness of the minority's rights, contribute to the elimination of discrimination, and make efforts so that they have a positive and constructive view on diversity -Keep in mind even indirect discrimination that can separate someone with a particular characteristic from someone else
GRI	HR4 Total number of incidents of discrimination and corrective actions taken. EC5 Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation. LA13 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity. LA14 Ratio of basic salary and enumeration of women to men by employee category, by significant locations of operation.
Discrimination	Define the target, method and meaning of discrimin-

	ation and establishes regulations regarding its prevention
	Discrimination against minorities : 1. Ratio of females amongst new employees 2. Ratio of disabled people employed 3. Ratio of people from regional universities employed 4. Ratio of females in upper management 5. Misc.

4.2.6 Civil and Political Rights

Touching on the point that recommends personal life, freedom of opinions and expression, freedom of peaceful assembly, regardless of national borders through various methods freedom to seek, receive, send information and ideas, the right to due process and a fair hearing before the removal of internal restriction methods.

Table 10. Civil and Political Rights Fundamental and Self-Diagnostic Index

ISO	An organization should respect all individual civil and political rights. Examples include, but are not limited to the following: 一. life of individuals; 一. freedom of opinion and expression. An organization should not aim to suppress anyone's views or opinions, even when the person expresses criticism of the organization internally or externally; 一. freedom of peaceful assembly and of association; 一. freedom to seek, receive and impart information and ideas through any means, regardless of national borders; and - access to due process and the right to a fair hearing before any internal disciplinary measure is taken. Any disciplinary measure should be proportionate and not involve physical punishment or inhuman or degrading treatment
GRI	HR9 (Refer to Table 7)
Civil and Political Rights	- Fair procedure for internal disciplinary action - Opportunity to express personal opinions regarding the organizations official policies - Opportunity for external stakeholder to express their complaints and dissatisfaction - Clearly stated rules and procedures to be used to actively deal with official complaints from internal and external stakeholder

4.2.7 Economic, Social and Cultural Rights

As members of society, all people have the economic, social and cultural rights necessary for human dignity and self development. And without discrimination must have the right to education, appropriate standard of living, food, clothing, shelter and medical insurance, social security, and all living rights that come with illness, disability and aging.

Table 11. Economic, Social and Cultural Rights Fundamental Index Analysis and Self-Diagnosis Index

ISO	A socially responsible organization could also contribute to the fulfillment of such rights when appropriate while keeping in mind the different roles and capacities of governments and other organizations related to the provision of these rights. An organization could consider, for example: 一. ways of facilitating access to, and where possible providing

	support and facilities for, education and life long learning for community members; 一. joining efforts with other organizations and governmental institutions supporting respect for and realization of economic, social and cultural rights; 一. exploring ways related to their core activities to contribute to the fulfillment of these rights; 一. ways to adapt goods or services to the purchasing ability of poor people; and 一. making its facilities and resources available for hosting occasional cultural activities in the community
GRI	HR4 (Refer to Table 9) HR5 Operations and significant suppliers identify ed in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights. HR6 Operations and significant suppliers identify ed as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor. HR7 Operations and significant suppliers identify ed as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor. EC5 (Refer to Table 9) EC8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, inkind, or pro bono engagement. EC9 Understanding and describing significant indirect economic impacts, including the extent of impacts. HR9 (Refer to Table 7)
Economic, Social and Cultural Rights	- System to rate and monitor the economic, social and cultural impact on the community - Case study where organization contributed to cultural activities in the community

4.2.8 Fundamental Principles and Rights at Work

In the workplace suggested by the International Labour Organization (ILO), through the acceptance of basic rules, the freedom of association and collective bargaining, elimination of all forms of forced or compulsory labour, effective abolition of child labour, and the elimination of discrimination in respect of employment and occupation.

Table 12. Fundamental Principles and Right at Work Fundamental Index Analysis and Self-Diagnostic Index

ISO	The International Labour Organization (ILO) has identified fundamental rights at work These include: 一. freedom of association and effective recognition of the right to collective bargaining 一. the elimination of all forms of forced or compulsory labour ; 一. the effective abolition of child labour and 一. the elimination of discrimination in respect of employment and occupation
GRI	HR4,HR5,HR6, HR7(Refer to Table 9 , 11) EC5 (Refer to Table 9) LA4 Percentage of employees covered by collective bargaining agreements. LA5 Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.

Fundamental Principles and Rights at Work	No separate index as it is absorbed in other indexes such as human rights and labour relations

4.3 Labour Practices

The system related to labour practices is not just the direct rules and practices within the organization but includes all of the directly and indirectly related practices with the organization. Also, the system included in the labour practices begins with recruitment and is relevant in everything that affects the work environment, and all forms of benefits including job creation and wages is the organization's most important socioeconomic factor.

The fundamental philosophy of the ILO is that labour is not goods. Therefore it is not an element of production but the right of all people to freely choose their work and working environment.

The government has the responsibility to treat all workers equally and fairly. And the establishment and execution of legislation in accordance with the rules of the International Declaration of Human Rights and the ILO.

4.3.1 Employment and Employment Relationship

It is known that employment and employment security are the most important points for the improvement of the standard of living. The employment relationship is the right and duty imposed to both the employer and employee.

Table 13. Employment and Employment Relationship Fundamental Index Analysis and Self-Diagnosis Index

ISO	An organization should: ―. be confident that all work is performed by women and men who are legally recognized as employees or who are legally recognized as being self-employed; ―. not seek to avoid the obligation that the law places on the employer by disguising relationships that would otherwise be recognized as an employment relationship under the law; ―. recognize the importance of secure employment to both the individual worker and to society. Use active workforce planning to avoid the use of work performed on a casual basis or the excessive use of work performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal; ―. provide reasonable notice, timely information and, jointly with worker representatives where they exist, consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its operations, such as closures that affect employment ―. ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour practice including on the grounds of race, colour, gender, age, nationality or national origin, ethnic or social origin, caste, marital status, sexual orientation, disability, health status such as HIV/AIDS status or political affiliation; ―. eliminate arbitrary or discriminatory dismissal practices, if any ―. protect employee personal data and privacy; - recognized by law and used by subcontractors and stakeholder trying to follow social responsibility related to labour relations

	- An organization's partner, supplier, or subcontractor should not profit from unfair labour practices and the monitoring and supervision of such is the responsibility of the head manager - In case of international operations, make effort to employ, develop and promote local citizens
GRI	LA2 Total number and rate of new employee hires and employee turnover by age group, gender, and region. LA5 (Refer to Table12) EC5 (Refer to Table 9) EC7 Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation. EC9 (Refer to Table11)
Employment and Employment Relationship	-Employment security : restructuring and downsizing -Efforts for employment security : career change support -Employment security and negotiations with related labour representatives -Detailed clear regulations regarding employment security

4.3.2 Conditions of Work and Social Protection

Table 14. Work Conditions and Social Protection Fundamental Index Analysis and Self-Diagnosis Index

ISO	An organization should: ―. ensure that the conditions of work comply with national laws and regulations and are consistent with relevant international labour standards; ―. respect higher levels of provision established through other applicable legally binding instruments such as collective agreements; - observe at least those minimum provisions defined in international labour standards as established by the ILO, especially where national legislation has not yet been adopted; ―. provide decent conditions of work in respect of wages, hours of work , weekly rest, holidays, health and safety, maternity protection and ability to combine work with family responsibilities ; ―. provide conditions of work that are comparable with those offered by similar employers in the locality concerned and that permit, to the greatest extent possible, work-life balance ; ―. provide wages and other forms of remuneration in accordance with national laws, regulations or collective agree-ments. An organization should pay wages at least adequate for the needs of workers and their families. In doing so, it should take into account the general level of wages in the country, the cost of living, social security benefits and the relative living standards of other social groups. It should also consider economic factors, including the requirements of economic development, levels of productivity and the desirability of attaining and maintaining a high level of employment. In determining wages and working conditions that reflect these considerations, the organization should bargain collectively with the workers where they so wish, in accordance with national systems for collective bargaining [60][61]; ―. provide equal pay for work of equal value ; ―. pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by1639 laws, regulations or collective agreements ; ―. comply with any obligation concerning the provision of social protection for workers in the country of operation;

	—. respect the right of workers to adhere to normal or agreed working hours established in laws, regulations or collective agreements [48][49][62][63][64]. It should also provide workers with weekly rest and paid annual leave; —. compensate workers for overtime in accordance with laws, regulations or collective agreements. When requesting workers to work overtime, an organization should take into account the interests, safety and well-being of the workers concerned and any hazard inherent in the work. An organization should respectlaws and regulations prohibiting mandatory and non-compensated overtime , and always respect the basic human rights of workers concerning forced labour ; and —. wherever possible, allow observance of national or religious traditions and customs with respect to weekly rest
GRI	EC1 Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments. EC3 Coverage of the organization's defined benefit plan obligations. EC5 (Refer to Table 9) LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation. LA14 (Refer to Table 9)
Work Conditions and Social Protection	- Ratio of temporary employees - Average employment period - Wage level - Ratio of employees receiving less than minimum wage

The conditions of work includes guaranteed wages, work hours, rest time, holidays, maternity protection, medical services. Social protection are rules and laws meant to maintain and protect a worker's livelihood in case of illness, dismissal, pregnancy or injury.

4.3.3 Social Dialogue

Social Dialogue includes all exchanges, negotiations and conversations between government representatives, workers and users.

All independent representative bodies have the duty of social dialogue and the worker representative must be elected freely without interference from the government or user.

Social dialogue is based on the mutual competition between the work and user and the awareness of the stakeholder. And plays an important role in labor-management relations, policy maker and governance.

Table 15. Social Dialogue Fundamental Index Analysis and Self-Diagnosis Index

ISO	An organization should [20][26][78]: —. recognize the importance for organizations of social dialogue institutions and applicable collective bargaining structures, including at the international level; —. respect at all times the right of workers to form or join their own organizations to advance their interests or to bargain collectively;

	—. not obstruct workers who seek to form or join their own organizations and to bargain collectively, for instance by dismissing or discriminating against them, through reprisals or by making any direct or indirect threat so as to create an atmosphere of intimidation or fear; —. where changes in operations would have major employment impacts, provide reasonable notice to the appropriate government authorities and representatives of the workers so that the implications may be examined jointly to mitigate any adverse impact to the greatest possible extent; —. as far as possible, and to an extent that is reasonable and non-disruptive, provide duly designated worker representatives with access to authorized decision makers, to workplaces, to the workers they represent, to facilities necessary to perform their role and to information that will allow them to have a true and fair picture of the organization's finances and activities; and —. refrain from encouraging governments to restrict the exercise of the internationally recognized rights of freedom of association and collective bargaining or participating in incentive schemes based on such restrictions.
GRI	LA5 (Refer to Table12) LA6 Percentage of total workforce represented in formal joint management−order health and safety committees that help monitor and advise on occupational health and safety programs. LA9 Health and safety topics covered in formal agreements with trade unions. HR5 (Refer to Table11)
Social Dialogue	- Protection of the freedom of assembly - Number of times freedom of assembly was infringed - Actual operation of labor-management committee

4.3.4 Health and Safety at Work

Health and safety at work focuses on the maintenance and development of mental and physical conditions to prevent injuries and illness that can occur at the work place.

Table 16. Health and Safety at Work Fundamental Index Analysis and Self−Diagnosis Index

ISO	An organization should: —. develop, implement and maintain a health, safety and working environment policy that clearly states that implementation of good health, safety and environmental standards should not be traded off against good performance: the two are mutually reinforcing; —. understand and apply principles of health and safety management, including the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment; —. analyze and control the health and safety risks involved in its activities; —. communicate information about the requirement that workers should follow all safe practices at all times and ensure that workers follow the proper procedures; —. provide the safety equipment needed, including personal protective equipment, for the prevention of occupational injuries, diseases and accidents, as well as for dealing with emergencies; —. record and investigate all health and safety incidents and problems raised by workers in order to minimize or eliminate them;
GRI	LA6 (Refer to Table15)

	LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region and by gender. LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. LA9 (Refer to Table15)
Health and Safety at Work	-Organization for health and safety -Education program for health and safety -Education program for contagious and non-contagious diseases -Rate of absenteeism due to work related illness -Joint worker-management committee for safety -Installation of safety equipment at worksite -Safe handling of dangerous materials -Ratio of industrial accidents -Operation of a rehabilitation program for on the job injuries

4.3.5 Human Development and Training in the Workplace

Human development and training provides a variety of opportunities for education/training in work life, family life, personal life in order help to make better choices. In order to do this, develop a joint program with workers.

Table 17. Human Development and Training Fundamental Index Analysis and Self-Diagnosis Index

	An organization should : —. provide all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis; —. ensure that, when necessary, workers are helped to transition to new employment through skills recognition systems and helped to access training on stress management to cope with being made redundant; —. respect the family responsibilities of workers by providing reasonable working hours, parental leave and, when possible, childcare and other facilities that can help workers achieve a proper work-life balance; and —. establish joint labour-management programmes that promote health and well-being.
ISO	
GRI	LA10 Average hours of training per year per employee by gender, and by employee category. LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. LA12 Percentage of employees receiving regular performance and career development reviews, by gender.
Human Development and Training	-Average work hours per week -Ratio of female workers -Work experience development education performance -Ratio do disabled workers -Number of prevented discrimination -Establishment of organization (committee) in charge of equal opportunity employment -Ratio of local workers

4.4 The Environment

Factors that organizations must take into consideration in order to minimize the environmental impact of the organization and its related activities.

4.4.1 Prevention of Pollution

An organization's environment related activities aimed at preventing pollution.

Table 18. Prevention of Pollution Fundamental Index Analysis and Self-Diagnosis Index

ISO	To improve the prevention of pollution from its activities, products and services, an organization should: —. identify the sources of pollution and waste related to its activities, products and services; and measure, record and report on its significant sources of pollution; —. measure, record and report on reduction of pollution, water consumption, waste generation and energy consumption; —. implement measures aimed at preventing pollution and waste, using the waste management hierarchy, and ensuring proper management of unavoidable pollution and waste ; —. publicly disclose the amounts and types of relevant and significant toxic and hazardous materials used and released, including the known human health and environmental risks of these materials; —. systematically identify and prevent the use of banned chemicals, defined both by national law and by international conventions
GRI	EC1 (Refer to Table15) EN2 Percentage of materials used that are recycled input materials. EN19 Emissions of ozone-depleting substances by weight. EN20 NO, SO, and other significant air emissions by type and weight. EN21 Total water discharge by quality and destination. EN22 Total weight of waste by type and disposal method. EN23 Total number and volume of significant spills. EN24 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation. EN27 Percentage of products sold and their packaging materials that are reclaimed by category. EN28 Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations. EN29 Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce. EN30 Total environmental protection expenditures and investments by type.
Prevention of Pollution	- Organizational activities, product service related pollution prevention system (verify source of waste, measure waste, record, compare)

4.4.2 Sustainable Resource Use

Sustainable resource use means either consuming less that what is naturally replenished or consuming as much as what is being replenished. Non-renewable resources must be consumed

less than alternative resources. Reduce energy consumption or use alternative energy while increasing energy efficiency will make sustainable resource use possible.

4.4.3 Climate Change Mitigation and Adaptation

Human activities have been declared the cause of climate change due to the emission of green-house gases such as CO_2 and methane. And we recognize that humans have a serious impact on the natural environment and have been pointed out as the cause of the rising temperature, changes in precipitation, extreme changes in weather and rising sea levels

Table 19. Sustainable Resource Use Fundamental Index Analysis and Self-Diagnosis Index

ISO	In relation to all its activities, products and services, an organization should: —. identify the sources of energy, water and other resources used; —. measure, record and report on its significant uses of energy, water and other resources; —. implement resource efficiency measures to reduce its use of energy, water and other resources, considering best practice indicators and other benchmarks; I—. complement or replace non-renewable resources with alternative renewable and low impact sources; —. use recycled materials and reuse water as much as possible; —. manage water resources to ensure fair access for all users within a watershed; and —. promote sustainable consumption.
GRI	EN1 Materials used by weight or volume. EN2 EN26 EN27(표4-16 참조) EN3 Direct energy consumption by primary energy source. EN4 Indirect energy consumption by primary source. EN5 Energy saved due to conservation and efficiency improvements. EN6 Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives. EN7 Initiatives to reduce indirect energy consumption and reductions achieved. EN8 Total water withdrawal by source. EN9 Water sources significantly affected by withdrawal of water. EN10 Percentage and total volume of water recycled and reused.
Sustainable Resource Use	-Program to improve efficiency of energy, water, materials -Verify materials (energy, water) supply -Materials consumption measurement, recorded and reported. -Rating and actions regarding renewable resources consumption -Efforts to protect the water resources

All organizations have a responsibility to reduce green-house gas emission and adaptation to the climate change is related to health and human rights.

Table 20. Climate Change Mitigation and Adaptation Fundamental Index Analysis and Self-Diagnosis Index

ISO	To mitigate climate change impacts related to its activities, products and services, an organization should: —. identify the sources of direct and indirect GHG emissions and define its boundaries (scope) of responsibility;

—. measure, record and report on its significant GHG emissions, preferably using methods defined in internationally agreed standards (see Annex A for some examples of initiatives and tools for social responsibility);
—. implement measures to progressively reduce and minimize the direct and indirect GHG emissions; within its control or sphere of influence;
—. reduce the use of fossil fuels and the impacts of their use, for example by making use of low-emission technologies and renewable energy, with the aim of reducing life cycle GHG emissions, bearing in mind the possible environmental and social consequences of increased use of such resources;
—. prevent the release of GHG emissions (particularly those also causing ozone depletion) from land use and land use change, processes or equipment including heating, ventilation and air conditioning units;
—. consider opportunities for emissions trading or similar market instruments and development mechanisms that use recognized methodologies and are provided under international agreements such as the UN Framework Convention on Climate Change (UNFCCC). An organization should carefully examine whether such efforts will lead to substantial GHG reduction; and
—. consider aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emissions reduction programmes that operate in a transparent way, carbon capture and storage or carbon sequestration.

GRI	EC2 Financial implications and other risks and opportunities for the organization's activities due to climate change. EN16 Total direct and indirect greenhouse gas emissions by weight. EN17 Other relevant indirect greenhouse gas emissions by weight. EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved. EN29 Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
Climate Change Mitigation and Adaptation	-Program to improve efficiency of energy, water, material consumption -check material (energy, water) supplies -material usage measurement, records, reports -Ratings and actions regarding renewable resource consumption -Efforts to protect the environment

4.4.4 Protection of the Environment and Restoration of Natural Habitats

Human activity has a significant impact on the ecosystem. Therefore every organization has a responsibility to protect the environment and restore natural habitats.

Table 21. Protection of the Environment and Restoration of Natural Habitats Fundamental Index Analysis and Self-Diagnosis Index

ISO	In relation to all its activities, products and services, an organization should: —. identify potential adverse impacts on ecosystem services and biodiversity and take measures to eliminate or minimize these

	impacts; —. where feasible and appropriate, participate in market mechanisms to internalize the cost of environmental burdens caused and create economic value in protecting ecosystem services; —. give highest priority to avoiding the loss of natural ecosystems, next to restoring ecosystems, and finally, if the former two actions are not possible or fully effective, to compensating for losses through actions that will lead to a net gain in ecosystem services over time; —. establish and implement an integrated strategy for the administration of land, water and ecosystems that promotes conservation and sustainable use in a socially equitable way; —. take measures to preserve any endemic or endangered species or HABITAT that may be adversely affected; —. implement planning, design and operating practices as a way to minimize the possible environmental burdens resulting from its land use decisions, including decisions related to agricultural and urban development; —. incorporate the protection of natural HABITAT, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of buildings and construction works —. consider adopting sustainable agricultural, fishing, animal welfare and forestry practices as defined in leading standards and certification schemes —. consider that wild animals and their habitats are part of our natural ecosystems and should therefore be valued and protected; —. progressively use a greater proportion of products from suppliers meeting the requirements of standards and certification schemes (see for example Annex A and Bibliography); and —. avoid approaches that threaten the survival or lead to the global, regional or local extinction of species or that allow the distribution or proliferation of invasive species
GRI	EN2 (Refer to Table18) EN11 Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas EN13 Habitats protected or restored. EN14 Strategies, current actions, and future plans for managing impacts on biodiversity EN15 Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk. EN25 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff . EN30 (Refer to Table18)
Protection of the Environment and Restoration of Natural Habitats	Comprehensive policy system for ecosystem management - ecosystem impact cause analysis and measures - internal policy on environmental cost bearing - ecosystem restoration measures - endangered species measures and support methods - environmental cost and development plans and measures for natural reserves

4.5 Fair Operating Practices

Fair operating practices focuses on the ethical activities of an organization. In other words, issues such as anti-monopoly, fair competition, and CSR.

4.5.1 Anti-Corruption

It means to fight against the power for personal gain known as corruption. Although there are many types of corruption including bribery, fraud and money laundering.

Table 22. Anti-Corruption Fundamental Index Analysis and Self-Diagnosis Index

ISO	To prevent corruption and bribery, an organization should: —. identify the risks of corruption and implement, apply and improve policies and practices that counter corruption, bribery and extortion; —. ensure the leadership sets an example for anti-corruption and provide commitment, encouragement and oversight for implementation of the anti-corruption policies; —. support its employees and representatives in their efforts to eradicate bribery and corruption, and provide incentives for progress; —. train and raise the awareness of its employees and representatives about corruption and how to counter it; —. ensure that the remuneration of its employees and representatives is appropriate and for legitimate services only; —. establish and maintain an effective system of internal controls to counter corruption —. encourage its employees, partners, representatives and suppliers to report violations of the organization's policies by adopting mechanisms that enable reporting without fear of reprisal; —. bring violations of the criminal law to the attention of the relevant law enforcement authorities; and —. work to oppose corruption by influencing others with which the organization has operating relationships to adopt similar anti-corruption practices.
GRI	SO2 Percentage and total number of business units analyzed for risks related to corruption. SO3 Percentage of employees trained in organization's anti-corruption policies and procedures SO4 Actions taken in response to incidents of corruption.
Anti-Corruption	System : Organizational regulation to prevent internal corruption -Investigation and analysis into cause of corruption -Education on corruption -Compensation and support due to corruption -Periodic conservative rating and inspection regarding possible corruption

4.5.2 Responsible Political Involvement

Organizations must support public politics that provide societal profit through political plans. Therefore the organization must be prohibited from activities that influence politics including intervening or pressuring or controlling such things.

Table 23. Responsible Political Involvement Fundamental Index Analysis and Self-Diagnostic Index

ISO	An organization should: —. train and raise the awareness of its employees and representatives about responsible political involvement and contributions and how to deal with conflicts of interest;

	—. be transparent regarding its policies and activities related to lobbying, political contributions and political involvement; —. establish and implement policies and guidelines to manage the activities of people retained to advocate on the organization's behalf; —. avoid political contributions that amount to an attempt to control policy makers in favour of a specific cause; and —. prohibit activities that involve misinformation, misrepresentation, threat or compulsion.
GRI	EC1 (Refer to Table23) EC4 Significant financial assistance received from government. SO5 Public policy positions and participation in public policy development and lobbying. SO6 Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country SO8 Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations
Responsible Political Involvement	-Education regarding political involvement -Organizational transparent management of lobby, political contribution and involvement -Fair management of government funds -Stakeholder activity regarding the organization such as corporate lawyers -Monitoring system for political donations and lobbying

4.5.3 Fair Competition

In order for fair competition, which can contribute to long-term economic growth and improve organizational repute, unfair competitive activities such as price-fixing, bid-fixing, and price-dumping must be prohibited.

Table 24. Fair Competition Fundamental Index Analysis and Self-Diagnosis Index

ISO	To promote fair competition, an organization should: —. conduct its activities in a manner consistent with competition laws and regulations and co-operate with the appropriate authorities; —. establish procedures and other safeguards to prevent engaging in or being complicit in anti- competitive behaviour; —. promote employee awareness of the importance of compliance with competition legislation and fair competition; —. support anti-trust and anti-dumping practices, as well as public policies that encourage competition; and —. be mindful of the social context in which it operates and not take advantage of social conditions, such as poverty, to achieve unfair competitive advantages.
GRI	SO7 Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes
Fair Competition	- System : legislative agreement activities and measures to prevent anticompetitive activities (established legal performance and legal actions used to regulate unfair competition activities and anti-trust activities in each country) - Economic legislation, preventive education on the importance of obedience of fair competition

4.5.4 Promoting Social Responsibility in the Sphere of Influence

All organizations can influence other organizations through purchasing and procurement. And stipulate to obey proper procedures and rules.

Table 25. Promoting Social Responsibility in the Sphere of Influence Fundamental Index Analysis and Self-Diagnosis Index

ISO	To promote social responsibility in its sphere of influence, an organization should: —. integrate ethical, social, environmental and gender equality criteria, including health and safety, in its purchasing, distribution and contracting policies and practices in order to improve consistency with social responsibility objectives; —. encourage other organizations to adopt similar policies, without indulging in anti-competitive behaviour in so doing; —. carry out relevant and appropriate investigations and monitoring of the organizations with which it has relationships, with a view to preventing compromise of the organization's commitments to social responsibility; —. consider providing support to SMOs, where appropriate, including by providing them with awareness raising on issues of social responsibility and best practice and with additional assistance (for example, technical, capacity building or other resources) to meet socially responsible objectives; —. actively participate in raising the awareness of organizations with which it has relationships about principles and issues of social responsibility; and —. promote fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including, where possible, enhancing the capacity of organizations in the value chain to meet socially responsible objectives.
GRI	EC1 (Refer to Table15) HR1 HR2 (Refer to Table4)
Promoting Social Responsibility	-System : organization purchases, delivery, contract policy...selection...(health, equal standards including safety, ethics, societal, environmental, gender) -Proper audit (examination) and observation (monitoring) -Main suppliers in the value chain and contracted companies (SME) selection, support and social responsibility certification, and policy introduction being conducted Ex : fair sharing of price and profit (micromanagement)

4.5.5 Respect for Property Rights

Protection of material and intellectual property.

4.6 Customer Issue

Customer issues includes accurate information, training and marketing information for sustainable consumption. And is related to reducing the risk of using the product and supporting recalls.

4.6.1 Fair Marketing, Information and Contractual Practices

Table 26. Respect for Property Rights Fundamental Index Analysis and Self-Diagnosis Index

ISO	An organization should: —. implement policies and practices that promote respect for property rights and traditional knowledge; —. conduct proper investigations to be confident it has lawful title permitting use or disposal of property;

	—. not engage in activities that violate property rights, including misuse of a dominant position, counterfeiting and piracy; —. pay fair compensation for property that it acquires or uses; and —. consider the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights
GRI	- No index available
Respect for Property Rights	-System : Understanding of related policy (respect for property rights) and establishment of procedures according to policy -Papers/records to confirm legitimate ownership rights -Periodic monitoring and education of management organization -Point out property rights and proper guarantee of consumer rights (rating and review)

Fair and unbiased information allows consumers to compare different products to make proper purchases. Fair contractual practices provides proper benefits to both the consumer and the supplier.

Table 27. Fair Marketing, Information and Contractual Practices Fundamental Index Analysis and Self-Diagnosis Index

ISO	When communicating with consumers, an organization should: —. not engage in any practice that is deceptive, misleading, fraudulent or unfair, including omission of critical information; —. clearly identify advertising and marketing; —. openly disclose total prices and taxes, terms and conditions of the products and services as well as any accessory required for use and delivery costs. When offering consumer credit, provide details of the actual annual interest rate as well as the average percentage rate charged (APR), which includes all the costs involved, amount to be paid, number of payments and the due dates of instalment payments; —. substantiate claims or assertions by providing underlying facts and information upon request; —. not use text or images that perpetuate stereotyping with respect to, for example, gender, religion, race and sexual orientation; —. not unfairly target vulnerable groups; —. provide complete, accurate, understandable and comparable information in the languages of the point of sale on:
GRI	PR3 Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements. PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes. PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship. PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes PR9 Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.
Fair Marketing, Information and Contractual Practices	-System : system for practicing fair marketings -Providing marketing information : raw and subsidiary materials of product, product usage

	and risks -Number of societal issues such as false advertising and gender discrimination

4.6.2 Protecting Consumer Health and Safety

All products and services must be safe regardless of the requirements of t도 law. In the scope of safety, latent risks must be predicted and avoided.

Table28. Protecting Consumer Health and Safety Fundamental Index Analysis and Self-Diagnosis Index

ISO	minimize risks in the design of products by: —. identifying the likely user group(s) and giving special care to vulnerable groups; —. identifying the intended use and the reasonably foreseeable misuse of the process, product or service and hazards arising in all the stages and conditions of use of the product or service; —. estimating and evaluating the risk to each identified user or contact group, including pregnant women, arising from the hazards identified; and —. reduce the risk by using the following order of priority: inherently safe design, protective devices and information for users. —. convey vital safety information to consumers using symbols wherever possible, preferably internationally agreed ones, in addition to the textual information; —. instruct consumers in the proper use of products and warn them of the risks involved in intended or normally foreseeable use;
GRI	EC1 (Refer to Table15) EN26 (Refer to Table18) PR1 Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures. PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes. PR9 (Refer to Table27)
Protecting Consumer Health and Safety	- System : Is there a system to check the health and safety of the consumer when supplying the product? - Periodic examination of the impact on consumers over product lifecycle : product concept development, R&D and testing (risk minimization from design stage), production (use of toxic substances), delivery and consumer usage (education on health and safety before consumer usage), recall (product recall in case of serious flaws) - Compliance with health and safety regulations

4.6.3 Sustainable Consumption

Sustainable consumption is consumption that coincides with sustainable development. Raised on the basis of the Principle 8 of the Rio Declaration on Environment, it includes animal protection.

Table 29. Sustainable Consumption Fundamental Index Analysis and Self-Diagnosis Index

ISO	To contribute to sustainable consumption, an organization, where appropriate, should:

	—. eliminating, where possible, or minimizing any negative health and environmental impact of products and services, such as noise and waste; —. designing products and packaging so that they can be easily reused, repaired or recycled and, if possible, offering or suggesting recycling and disposal services; —. providing consumers with traceable information about the environmental and social factors related to production and delivery of their products or services, including information on resource efficiency where relevant, taking the value chain into account —. providing consumers with information about products and services, including on performance, country of origin, energy efficiency (where applicable), contents or ingredients (including, where relevant, use of genetically modified organisms), impacts on health, aspects related to animal welfare, safe use, maintenance, storage and disposal of the products and their packaging; and robust labelling schemes, for example, eco-labelling, to communi-cate positive environmental aspects, energy efficiencies, and other socially beneficial characteristics of products and services. [8][9][10]
GRI	EN6 (Refer to Table17)
Sustainable Consumption	- Does the product provided by the organization continuously help the comsumer and environment? - Provide information regarding sustainability : energy efficiency, effect of materials on health -Consumer education(environment and health)

4.6.4 Consumer Service, Support, and Complaint and Dispute Resolution

Aimed at the system for the organization needed by consumers after the product and service has been supplied. This includes product warranty and technical support, repair and restoration.

Table30. Consumer Service, Support and Complaint and Dispute Resolution Fundamental Index Analysis and Self-Diagnosis Index

	An organization should: —. take measures to prevent complaints by offering consumers, including those who obtain products through distance selling, the option to return products within a specified period or obtain other appropriate remedies; —. review complaints and improve practices in response to complaints; — if relevant, offer warranties that exceed periods guaranteed by law and are appropriate for the expected length of product life; —. clearly inform consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms [5][6]; —. offer adequate and efficient support and advice systems; —. offer maintenance and repair at a reasonable price and at accessible locations and make information readily accessible on the expected availability of spare parts for products; and —. make use of alternative dispute resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or are at minimal cost to consumers [5][6], and that do not require consumers to waive their rights to seek legal recourse.
ISO	
GRI	EC1 (Refer to Table14)

	PR5 Practices related to customer satisfaction, including results of surveys measuring customer satisfaction
Consumer Service, Support and Complaint and Dispute Resolution	- System to resolve consumer complaints - Employee training on processes and methods to resolve consumer problems - Regular inquiries into product satisfaction - System and process to reflect on consumer opinions such as satisfaction inquiries

4.6.5 Consumer Data Protection and Privacy

Refers to consumer privacy protection and related issues and the severe caution used for information security and usage and article storage.

Table 31. Consumer Data Protection and Privacy Fundamental Index Analysis and Self-Diagnostic Index

	To prevent personal data collection and processing from infringing privacy, an organization should: —. limit the collection of personal data 2480 to information that is either essential for the provision of products and services or provided with the informed and voluntary consent of the consumer; —. only obtain data by lawful and fair means; —. specify the purpose for which personal data are collected, either before or at the time of data collection; —. not disclose, make available or otherwise use personal data for purposes other than those specified, including marketing, except with the informed and voluntary consent of the consumer or when required by the law; —. provide consumers with the right to verify whether the organization has data relating to them and to challenge these data, as defined by law. If the challenge is successful, the data should be erased, rectified, completed or amended, as appropriate; —. protect personal data by adequate security safeguards; —. be open about developments, practices and policies with respect to personal data, and provide readily available ways of establishing the existence, nature and main uses of personal data; and —. disclose the identity and usual location of the person responsible for data protection in the organization(sometimes called the data controller), and hold this person accountable for complying with the above measures and relevant law
ISO	
GRI	PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data. PR9 (Refer to Table27)
Consumer Data Protection and Privacy	- System : Consumer data protection and privacy system : Purpose of gathering information, consumer agreement, security method for data protection, openness regarding person in charge of data, right of consumer to request deletion of personal information - Complaints regarding consumer data protection and privacy (number)

4.6.6 Access to Essential Services

Access to essential services such as electricity, gas, and water must be preserved.

Table 32. Access to Essential Services Fundamental Index Analysis and Self-Diagnostic Index

ISO	An organization that supplies essential services should: —. not disconnect essential services for non-payment without providing the consumers with the opportunity to seek reasonable time frames to make the payment.; —. in setting prices and charges, offer, wherever permitted, a tariff that will provide a subsidy to those who are in need; —. operate in a transparent manner, providing information related to the setting of prices and charges; —. not resort to collective disconnection of services that penalize all consumers regardless of payment, in cases of non-payment of bills payable collectively by a group of consumers; —. manage any curtailment or interruption of supply in an equitable manner, avoiding discrimination against any group of consumers; and —. continually maintain and upgrade its systems to help prevent disruption of service.	
GRI	EC1 (Refer to Table15)	
Access to Essential Services	- System : System to maintain essential services - Discrimination of consumers - Complaints (group disputes) regarding essential services - Transparency of pricing information of goods	

4.6.7 Education and Awareness

Accurate education and information delivery allows the consumer to make purchase decisions and be aware of consumer responsibility. This includes education of information-weak low-income groups and rural consumers.

Table 33. Education and Awareness Fundamental Index Analysis and Self-Diagnosis Index

ISO	In educating consumers, an organization, when relevant, should address: — health and safety, including product hazards; — information on appropriate laws and regulations, ways of obtaining redress and agencies and organizations for consumer protection; — product and service labelling and information provided in manuals and instructions; — information on weights and measures, prices, quality, credit conditions and availability of essential services; — information about risks related to use and any necessary precaution — financial and investment products; — environmental protection; — efficient use of materials, energy and water; — sustainable consumption; and — proper disposal of wrapping, waste, and products.	
GRI	EC1 (Refer to Table15)	
Education and Awareness	- System : System and performance of consumer education and awareness	

4.7. Community Involvement and Development

The point that concerns the community, is that the organization should share a common standpoint with the community and aim for economic development such as community development and job creation.

4.7.1 Community Involvement

Community involvement means that the organization takes the lead in approached the local community and as a community member resolve local problems and maintain good relationships with the local citizens.

Table 34. Community Involvement Fundamental Index Analysis and Self-Diagnosis Index

ISO	An organization should: — systematically consult representative community groups in determining priorities for social investment and community development activities. Special attention should be given to vulnerable, discriminated marginalized, unrepresented and under-represented groups, to involve them in a way that helps to expand their options and respect their rights; — consult and accommodate indigenous and local communities on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information; — participate in local associations as possible and appropriate, with the objective of contributing to the public good and the development objectives of communities; — maintain transparent relationships with local government officials and political representatives, free from bribery or improper influence; and — contribute to policy formulation and the establishment, implementation, monitoring and evaluation of 2706 development programmes. When doing so, an organization should respect the rights and views of others to express and defend their own interests.	
GRI	EC1 (Refer to Table15) SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs.	
Community Involvement	- System: community involvement rating program system - Community involvement program rating feedback system : create economic value and distributive feedback system - Presence of a community involvement system	

4.7.2 Education and Culture

Education and culture, which coincide with respect for human rights, provides positive influence to community development.

Table 35. Education and Culture Fundamental Index Analysis and Self-Diagnosis Index

ISO	An organization should: —promote and support education at all levels, and engage in actions to improve the quality of and access to education, promote local knowledge and eradicate illiteracy; —in particular, promote learning opportunities for vulnerable or discriminated groups; — encourage the enrollment of children in formal education, and contribute to the elimination of barriers to children obtaining an education (such as child labour) —. promote cultural activities, respect and value the local cultures and cultural traditions, consistent with the principle of respect for	

	human rights. Actions to support cultural activities that strengthen the identity of historically disadvantaged groups are especially important as a means of combating discrimination; — consider facilitating human rights education and awareness raising; — help conserve and protect cultural heritage, especially where the organization's operations have an impact on it [121][123][124]; and —. promote the use of traditional knowledge and technologies of indigenous communities .
GRI	EC1 (Refer to Table14) EC8 (Refer to Table11)
Education and Culture	- System: culture, education investment and support - Children education support - Culture promotion system

4.7.3 Employment Creation and Skills Development

Employment creation is important for poverty and economic promotion, as well as community development. Skills development is the most important factor in economic growth.

Table 36. Employment Creation and Skills Development Fundamental Index Analysis and Self-Diagnosis Index

	An organization should:
ISO	— analyze the impact of its investment decisions on employment creation and, where economically viable, may make direct investments that alleviate poverty through employment creation; — consider the impact of technology choice on employment and, where economically viable in the longer term, select technologies that maximize employment opportunities; — consider the impact of outsourcing decisions on employment creation, both within the organization making the decision and within external organizations affected by such decisions; — consider participating in local and national skills development programmes, including apprenticeship programmes, programmes focused on particular disadvantaged groups, life-long learning programmes and skills recognition and certification schemes; —. consider helping to develop or improve skills development programmes in the community where these are inadequate, possibly in partnership with others in the community; —. give special attention to vulnerable groups in respect of employment and capacity building; and — consider helping to promote the framework conditions necessary to create employment.
GRI	EC1 (Refer to Table14) EC9 (Refer to Table11) LA1 Total workforce by employment type, employment contract, and region, broken down by gender LA2 (Refer to Table13) LA10 LA11 LA12 (Refer to Table17)
Employment Creation and Skills Development	-Employment creation system(community, labourer) -Employment security system and retirement support system -Skills development system and lifelong study program

4.7.4 Technology Development

By applying specialized knowledge and skills and technology, the organization can contribute to the community through human resources development and technology expansion.

Table 37. Technology Development Fundamental Index Analysis and Self-Diagnosis Index

	An organization should:
ISO	— consider contributing to the development of low cost technologies that are easily replicable and have a high positive impact on poverty and hunger eradication; — consider, where economically feasible, developing potential local and traditional knowledge and technologies while protecting the community's right to that knowledge and technology; — consider engaging in partnerships with local organizations such as universities or research laboratories to enhance scientific and technological development with partners from the local community, and employ local people in this work — adopt practices that allow technology transfer and diffusion, where economically feasible. Where applicable, the organization should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the local community to manage the technology should be considered.
GRI	EC1 (Refer to Table15) EC9 (Refer to Table11)
Technology Development	Technology development with local organization system (- university, research institute, joint community) Technology transfer system - patent, license, technology

4.7.5 Wealth and Income Creation

Through entrepreneurship, fostering community suppliers, and employment creation for community citizens, organizations can contribute to wealth and income creation. This is related to how profits from economic activities are fairly distributed.

Table 38. Wealth and Income Creation Fundamental Index Analysis and Self-Diagnosis Index

	An organization should:
ISO	— consider the economic and social impact of entering or leaving a community, including impacts on basic resources needed for the sustainable development of the community; — consider supporting appropriate initiatives to stimulate diversification of existing economic activity in the community; — consider giving preference to local suppliers of products and services and contributing to local supplier development where possible and practicable; —. consider undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community; — consider assisting organizations to operate within the appropriate legal framework;
GRI	EC5 (Refer to Table 9) EC6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation. EC9 (Refer to Table11)
Wealth and Income Creation	Policy to purchase from community(local) first system - local business first, purchase ratio

4.7.6 Health

Health is a basic factor of life and a basic human right.

Therefore the organization must respect the right to health by contributing and making an effort to provide such. In other words, the organization must consider proper methods to help promote health and make an effort to prevent methods that interfere with health.

Table 39. Health Fundamental Index Analysis and Self-Diagnosis Index

ISO	An organization should: — seek to minimize or eliminate negative health impacts of any production process, product or service provided by the organization; —. consider promoting good health by, for example, contributing to access to medicines and vaccination and by encouraging healthy lifestyles, including exercise and good nutrition, by early detection of diseases, and by discouraging the consumption of unhealthy products and substances. Special attention should be given to child nutrition; — consider raising awareness about health threats and major diseases and their prevention, such as, according to local circumstances and priorities, HIV/AIDS, cancer, heart disease, malaria, tuberculosis and obesity; and — consider supporting access to essential health care services and to clean water and appropriate sanitation as a means of preventing illness	
GRI	EC1 (Refer to Table15) EC8 (Refer to Table12) LA8 (Refer to Table16)	
Health	Health awareness disease management support system - community citizen, employee, family	

4.7.7 Social Investment

Social investment includes investments regarding all activities related to education, training, healthcare, culture, income creation, social infrastructure construction and socioeconomic development. Such social investment must have top priority as a project for long-term development.

Table 40. Social Investment Fundamental Index Analysis and Self-Diagnosis Index

ISO	An organization should: — take into account the promotion of community development in planning social investment projects. All 2873 actions should broaden opportunities for citizens, for example by increasing local procurement and any outsourcing so as to support local development; — avoid actions that perpetuate a community's dependence on the organization's philanthropic activities, on-going presence or support; —. assess existing community-related initiatives and provide feedback on their success and suitability to the community and to people within the organization and identify where improvements might be made; and —. consider contributing to programmes that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, taking into account the importance of contributing to their increased capabilities, resources and opportunities. Special attention should be given to child nutrition.
GRI	EC1 (Refer to Table14)

	EC8 (Refer to Table12)
Social Investment	Public interest investment review system - water, roads, schools, hospitals Public interest facilities support system - manpower, operation cost, facilities sharing

5. Conclusion

This research reviewed the 7 core subjects and issues in ISO 26000 in order to develop an index that can be used by an organization to self-diagnose its level of social responsibility. 28 organization governance issues, 27 human rights issues, 27 labour issues, 25 environmental issues, 19 fair operating practices issues, 33 consumer issues, 22 community issues for a total of 181 issues. Amongst them, there are 17 quantitative issues while the remaining 164 issues are qualitative. To create the index, various indexes, such as the KEJI INDEX, KoBEX and FKI-BEX, developed and used by the major national institutions were referenced for their measurement methods and contents. The KTO Ethics Index (KEDEX) and the Shinsegae Ethics Management Index (SEMDEX) were also referenced. But the main points tried to stay true with the contents of the GRI standard and the ISO 26000.

Recently the Korea Chamber of Commerce and Industry developed an index for self-diagnosis for small and medium enterprises but as a written research for overall self-diagnosis, this paper is the most recent. This paper is a method for organizations to diagnose themselves and an effective way to announce compliance with ISO 26000 and can apply a label on their own and can be used as their own independent standard as well as be used to compare itself a company in the same industry or between business peers. Because ISO 26000 is not a 3rd party certification method, there is no verification duty. But the announcement of compliance with a voluntary global standard will improve external ratings and raise stakeholder trust. With these objectives, the developed self-diagnostic index pursued the core values of ISO 26000 and focus of global trends and can be changed to meet the requirements of whichever organization uses it. Except for the limitation that the validity and reliability of pilot test and the index development items could not be verified statistically. But by making this index public in this manner, many researchers can compare the results of diagnostics between organizations and industries to create a more complete self-diagnostic index. Henceforth, all that remains is the process of confirming the validity and reliability of the items through verification using the diagnostic results of organizations and statistics information when they become available.

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