

Introduction

Internationally, the concept of Corporate Social Responsibility (CSR) has been evolving from 'one-off feel good projects' and cash donations into something that is integral to the identity and the core activities of a company. On the 'world stage' the term Social Responsibility (SR) has begun to replace Corporate Social Responsibility (CSR). It has become accepted that all organisations have a 'duty' to be socially responsible, not just large corporations. SR encompasses CSR but also includes areas such as human rights, the environment, governance and ethics. In addition the term SR has gained acceptance because of the publication of ISO 26000, International Guidance Standard on SR.

International Standard Social Responsibility (*Implementing ISO 26000 in Bangladesh*) is written for four reasons: first, no bilingual book has been written in Bangladesh about ISO 26000; second, there is a need in the business and service sector for clarity about the concept of SR; third, to show that corporate philanthropy is a part but not the whole of SR and fourth, because the Canadian High Commission wants to be more active in promoting SR.

In this book we will use the term CSR to refer to the current practice in Bangladesh where CSR is mainly understood as corporate philanthropy. Giving money to poor and needy people is a good thing but it only one part of SR. This book has been written to explain the international meaning of SR and to show how Bangladeshi organisations and companies can benefit by carrying out business in an honest, responsible way, accountable to their communities and to wider society.

ISO 26000 provides guidance to all types of organisations, regardless of their size or location. This book is for all business and commercial sectors in Bangladesh including banks, textile companies and pharmaceutical