important sections such as guidance on the core subjects and principles are translated into Bangla so that staff and workers at all levels in the organisation can be involved in implementation.

## Step - 1: Identify which of the seven core subjects are relevant to the organisation

The first step is to assess the organisation comparing it with the SR core subjects in order to analyse the current situation. Self-assessment is essential because it helps the organisation think and plan strategically and systematically. SR is a very broad subject that emphasises the environment, labour, consumers, suppliers and different stakeholders. In implementing SR all stakeholders need to be involved in SR decision making. So in order to tackle all these areas it is necessary for the organisation to collect detailed information.

This ISO 26000 check tool<sup>15</sup> provides a self-assessment methodology. The organisation should ask the following questions for each of the core subjects:-

Q-1: Is this core subject and its issues relevant for my organisation?	Q-2: What leverage does my organisation have on this issue?	Q-3: What kind of activities can my organisation undertake on this issue?
Q-4: Can I be sure that planned activities will not be in conflict with applicable law?	Q-5: What impact will my activities have?	Q-6: Which stakeholders should I involve on this issue?

Way Forward: Evaluate future and planned activities and their possible impact.

This 26-k-check tool is developed by Guido Guertler and Claudia Graziani. Full 26-k-check tool is found on http://www.26k-estimation.com/html/the\_26k-issue-tool.html