

A comparison study on the evaluation criteria for corporate social  
responsibility

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Abstract

All over the world the topic of corporate social responsibility (CSR) is becoming more and more important. Currently, there are nine different sets of CSR evaluation criteria being used worldwide. As each of the different evaluation methods vary from one another, it is difficult to compare the results from two different tests in order to evaluate the CSR scores of one company against another. This research selects four sets of CSR criteria, three which have international credibility, the SA8000, the GRI, and the ISO26000, as well as the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM-Listed Companies (known as the TW Principles) released in 2010. In our research, we will review the current literature on the evaluation criteria to compare and contrast the different CSR evaluation criteria, present our results and make conclusions.

Keyword : Corporate Social Responsibility, SA8000, GRI, ISO26000