

Corporate Volunteering in Germany

Herzig, Christian

Publication date:
2004

Document Version
Publisher's PDF, also known as Version of record

[Link to publication](#)

Citation for pulished version (APA):

Herzig, C. (2004). *Corporate Volunteering in Germany: Survey and Empirical Evidence*. Centre for Sustainability Management.

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal ?

Take down policy

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

Corporate Volunteering in Germany

Survey and Empirical Evidence



Christian Herzig

Lehrstuhl für Umweltmanagement
Universität Lüneburg
Scharnhorststr. 1
D-21335 Lüneburg

Fax: +49-4131-677-2186
csm@uni-lueneburg.de
www.uni-lueneburg.de/csm/

Januar 2004

© Christian Herzig, 2004. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means: electronic, electrostatic magnetic tapes, photocopying, recording or otherwise, without the permission in writing from the copyright holders.

Centre for Sustainability Management (CSM) e.V.

Chair of Corporate Environmental Management
University of Lüneburg
Scharnhorststr. 1
D-21335 Lüneburg

Centrum für Nachhaltigkeitsmanagement (CNM) e.V.

Lehrstuhl für Betriebswirtschaftslehre, insbes. Umweltmanagement
Universität Lüneburg
Scharnhorststr. 1
D-21335 Lüneburg

Tel. +49-4131-677-2181
Fax. +49-4131-677-2186
E-mail: csm@uni-lueneburg.de
www.uni-lueneburg.de/csm

ISBN 978-3-935630-50-4

Table of contents

1	Abstract.....	4
2	Introduction	5
3	Corporate volunteering.....	5
3.1	Definition and benefits of corporate volunteering	5
3.2	Corporate volunteering within the framework of corporate citizenship	6
3.3	Development of corporate volunteering.....	9
4	Background to the survey	10
5	State of corporate volunteering in Germany - results of the survey	10
5.1	Public awareness and dissemination	10
5.2	Methods of application.....	11
5.2.1	Types	11
5.2.2	Participants	12
5.2.3	Coordinating department	13
5.2.4	Frequency.....	14
5.2.5	Topics and geographical dimensions of engagement	15
5.2.6	Communication and further support of employees' civil engagement	16
5.3	Expected benefits	16
5.4	Development potential.....	18
5.5	Further instruments of corporate citizenship.....	19
6	Conclusions.....	20
7	References	23
	Annex: List of companies.....	26

1 ABSTRACT

Corporate volunteering (CV) has become an important issue in Germany over the past years. Especially larger and multinational enterprises demonstrate their community involvement with help of their personnel resources. However, apart from individual documentations of best practice examples, empirical studies of CV in Germany are still rare. This paper presents the results of a survey on public awareness, extent, and nature of CV among the 120 largest German companies.

The results of the survey reveal that CV has recently become a well-known management approach which has already been applied by a large number of companies. The increasing application of CV in recent years and the assessment of CV by those interviewed indicate that more and more German companies become aware of the benefits of their civil engagement and consider CV as a promising management approach for their future business development. However, the survey also finds that in most cases CV activities are unsystematic and irregular. In addition, several companies are still undecided on their CV engagement. The paper draws conclusions on how to enhance further development and dissemination of this kind of partnership between companies, their employees and the community in Germany.

2 INTRODUCTION

Social problems are getting more and more complex and the changes needed to achieve a sustainable development exceed the capacity of individual actors. Beneficial tasks are often accomplished through the voluntary and honorary engagement of persons during their spare time which is also called 'social time' (Fink 1988, 18). Thereby it has been commonly taken for granted in Germany that volunteering can solely happen outside the working hours. In contrast to the Anglo-Saxon-speaking regions, where the support in employee volunteering has a long tradition, German companies have not paid particular attention to corporate volunteering (CV) activities which aim at supporting employees volunteering in the community during their work time.

In recent years, however, CV has come to be more widely used in both management and academic circles in Germany. This is illustrated by several publications, company reports, congresses and meetings as well as the establishment of new associations dealing with this subject. Moreover, a series of publications with various application examples of this management approach has been published. For instance, in the course of the constitution of the Enquête-Commission (2002) "Civic Activities: Towards a Civil Society with a Future" and the "International Year of Volunteers 2001", a documentation of best practice examples of CV was developed on behalf of the German Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (BMFSFJ 2001). CV activities exemplified in literature are commonly related to large but also to medium-sized companies. These examples of German companies, which have been involved in public-benefit projects in which their employees volunteer in the community, give evidence for the assumption that German companies increasingly identify CV as a promising management approach.

But even though a number of publications containing application examples of CV in Germany exist, empirical studies on public awareness and dissemination of this management approach are still hardly available until now (e.g. Lang 2002, 156). This paper introduces the results of a survey which was conducted by the Centre for Sustainability Management (CSM) at the University of Lüneburg to describe the current state of CV in the large scale industry in Germany and to resume how those interviewed companies assess the partnership between companies, their employees and the community. The paper concludes with an outlook on future development perspectives of CV in Germany.

3 CORPORATE VOLUNTEERING

3.1 Definition and benefits of corporate volunteering

The terminology of CV sometimes remains unclear. In a narrow sense, CV is defined here as company measures which grant leave to employees from regular work in order to let them participate in welfare work and similar tasks (Schöffmann 2001a, 14). This kind of activity is to differentiate from corporate measures which aim at supporting the civil engagement of

their employees, however, not in the form of work time-off but in the form of non-personnel costs, funds or other resources of the company. These activities are here referred to as CV in a wider sense because the company is not necessarily involved in the community with the help of the personnel resource. It can be argued that the main difference between this kind of activity and different instruments of corporate giving is that the devotions/ appropriations are not directly handed over to the external partner but to the employees who are involved in social projects during their spare time. In the context of their engagement, they do not inevitably act as a representative of the company. On the other hand, if CV is, as a basic principle, considered as support of the civil engagement of an employee for the benefit of the community, CV includes these kinds of devotions as well. This survey focuses on CV from a narrow perspective, i.e. it primarily analyses all activities and projects which offer work time-off for employees to volunteer in the community. Furthermore, the companies were also asked if they support the civil engagement of employees which takes place in their spare time.

CV creates benefits for the community and the company at the same time, i.e. the management approach encourages the achievement of so-called win-win-situation (Schöffmann 2001a, 14). However, taking all benefits into account, more than two actors gain advantages through CV. Normally, motives of three or even four 'actors' must be differentiated: CV enhances a company's bottom line, but also provides benefits to its employees, and non-profit partner organizations/civil society.

A systematic analysis of the benefits German companies expect from their engagement in CV activities has been carried out only in a few cases so far (Schöffmann 2001d, 4). For example, on behalf of the German Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (BMFSFJ 2001) selected German companies, which have already been involved in the community with their personnel resources, have been asked for the benefits they expect from their engagement. The list of benefits refers to innovation, corporate culture, identity and image of a company, personnel development, team building, customer relationships, market potential, personnel recruitment, and shareholder value (see also Backhaus-Maul 2001, 38; Damm & Lang 2001, 24; Schöffmann 2001c, 95).

All in all, these benefits indicate that CV is a kind of investment in the social capital of both, the company and the society at large. It is the recognition that business has also social and environmental responsibilities to the community to which it belongs and from which it seeks its licence to operate. Manager decisions, therefore, respecting the needs and demands of society can contribute to a sustainable development (Welford 1995, 139). Thus partnerships with the community such as CV programs should be a constitutive element of business.

3.2 Corporate volunteering within the framework of corporate citizenship

In the context of a social orientation which is based on the model of sustainability and focuses on the development of the community as part of a global civil society (Gruppe von Lissabon 1997, 39; UN 2003) the concept of cooperation plays an essential role. The Plan of Implementation of the World Summit on Sustainable Development demands the enhancement of corporate environmental and social responsibility and accountability through

actions to “encourage dialogue between enterprises and the communities in which they operate and other stakeholders” as well as “develop workplace-based partnerships and programmes” (UN 2003, 8). The importance of those partnerships is also emphasized by other institutions and persons dealing with matters of sustainable development (e.g. Welford 1995; 120; BUND & Miseror 1996, 374; Enquête-Kommission 1998, 42). The above-mentioned instrument of CV and its supervisory concept ‘corporate citizenship’ can be seen as such kind of spanned partnerships where companies join in with (at least) one partner coming from another social sector in order to solve urgent social problems and to contribute to the formation of society. Key aspects of this kind of partnership are the willingness to communicate and the interaction in terms of understanding and ability of commitment, by which companies invest in the social environment and participate in the commonwealth as a good corporate citizen. But what is meant by saying that companies seek to encourage their behaviour as good corporate citizens through voluntary forms of partnerships?

To date, there is no common definition of the term ‘corporate citizenship’ (cf. Carroll 1998; Andriof & McIntosh 2001; Wood & Logsdon 2001; McIntosh et al. 2003; Waddock 2004). However, despite any widespread consensus on the scope or a definition of corporate citizenship,¹ corporate citizenship can be best explained here as any strategies and operating practices of a company with respect to its understanding and managing of relationships with and impacts on the rest of society and the environment (similar to Marsden & Andriof 1998; Waddock 2004). Thus corporate citizenship includes not only the obligation of avoiding adverse affects on other people but all corporate measures with public-benefit purpose. These means maintain companies to develop strong linkages between their business and their place meeting the economic, legal, ethical, and discretionary responsibilities imposed on them by their stakeholders (Carroll 1998). Thereby, corporate citizenship goes far beyond non-strategic partnerships which are affected by corporate philanthropy or social enthusiasm - bounded in honour and often characterised by giving back to communities through financial contributions (cf. Westebbe & Logan 1995, 13; Googins 2002). Being a good corporate citizen is rather a matter of outreaching self-interest because managers become aware that long-term success of companies can only be ensured by linking it with the common good of its environment. With other words, this kind of social commitment and economic importance are strongly related with each other (Marsden & Andriof 1998; Regelbrugge 1999; Seitz 2001). Thus, corporate citizenship activities which are systematically anchored within a strategic framework and tied across business units can create competitive advantage for the business.

The range of corporate citizenship activities varies from the narrow community of a company’s site to a broader and more global perspective. Thereby, the debate on corporate citizenship is shaped by a number of different instruments for corporate management (Westebbe & Logan 1995, 13; Damm and Lang 2001, 42). Beside various kinds of support for the civil engagement of employees, participatory approaches regarding the community of a corporate citizenship strategy comprise, for example, charitable donations, the introduction

¹ and despite the controversy discussion whether, in general, a company can or should act as a citizen (see, for example, Kocks, 2003; Morrisson, 2003)

of a company foundation, cooperation with social institutions and private public partnerships. This variety of community involvement shows that those instruments make use of various resources of the company and that CV is only one of several possible ways of voluntary corporate engagement for the benefit of the community. However, CV plays an important role within the debate of corporate citizenship in recent years (see, for example, Googins 2002). The popularity of this innovative approach has increased in Germany as well, which is reflected, for instance, by a rising number of publications on CV (e.g. BMFSFJ 2001; Schöffmann 2001a; IWD 2000; Schubert et al. 2002; UPJ 2004).

3.3 Development of corporate volunteering

CV has its seeds in the United States where starting from US companies have widened their social activities to ways of fostering employee volunteering as a means of strategic management (Wild 1993; Backhaus-Maul 2001, 36).² In the early nineties the rapid implementation of so-called corporate volunteer councils – these are independent associations of US enterprises with employee volunteer programs – as well as the dissemination of respective programs of numerous Fortune 500 companies demonstrated the growing importance of this management tool in the USA: ‘Volunteer programs are one of the best ways for corporations to support their involvement in the community’ (Wild 1993, 9). Initiated by these developments in the United States the idea of offering working hours of employees for civil engagement was promoted among European companies. Civil engagement in form of CV radiated at first from the USA to Great Britain, where since the early nineties CV activities have been supported by programs that involved 500 of the thousand largest companies (IWD 2000). In recent years the idea of CV was also spread in the Netherlands (e.g. “*Community Partnerships*”), in Switzerland (e.g. “*SeitenWechsel*”)³ and in Germany (e.g. the *startsocial* initiative)⁴.

In Germany, the majority of company contributions to the community are donations in form of non-personnel costs and funds as well as sponsoring (Damm & Lang 2001, 33). However, especially in recent years companies, among others also from Germany, have taken part in the discussion about CV and have conducted, for instance, pilot projects in which employees are given work time for their civil engagement (Damm & Lang 2001, 33; Paritätischer Wohlfahrtsverband 2001; Schöffmann 2001a, 11; Nonprofit 2002). Despite the unawareness of the term “CV” it should not be ignored that some German companies have already a long tradition supporting their employees and that several companies have a positive attitude towards civil engagement in general. This can be considered as a good basis for future CV activities (cf. Schöffmann 2001a, 18). In addition, the favourable trends and developments of society show that civil engagement comes into notice and gets upgraded in the public consciousness (Gensicke 1999, 73). With help of the introduction of the ‘UN International Year of Volunteers’ (2001) and the constitution of the Enquête-Commission ‘Civic Activities: Towards a Civil Society with a Future’ in 2002, the change in public consciousness for the benefit of civil engagement has been forwarded (Enquête-Kommission 2002). These activities emphasised that community involvement goes beyond donations and sponsoring and requires new forms of corporate engagement which include, for example, the involvement of employees’ competencies in the social environment.

Compared with the community involvement of Anglo-Saxon companies and the level of institutionalisation of the CV sector especially in the United States (Googins 2002, 93-94), the “corporate volunteering culture” in Germany seem to be still at its early stages (IWD

² Other sources even indicate a more than 50-year-old history of CV in the United States (e.g. IWD, 2000).

³ <http://www.seitenwechsel.ch>

⁴ <http://www.startsocial.de>

2000). However, the increasing foundations of networks such as the European *CECILE Network* and its German partner *fundus* or the first company supported network in Germany ‘*Unternehmen: Aktiv im Gemeinwesen*’, initiated by UPJ (“Unternehmen Partner der Jugend”) in May 2003, further initiatives and projects like for example *startsocial* or *Projekt Soziales Lernen* as well as the publication of guidelines on corporate citizenship (e.g. UPJ 2004) illustrate that the institutionalisation in Europe and Germany goes on well (Schöffmann 2001d, 5).

4 BACKGROUND TO THE SURVEY

This study addresses the public awareness, extent and nature of CV among the 120 largest German companies as part of a broader project that sought to analyse the application and dissemination of management approaches which have been developed to meet the challenges of sustainable business development (cf. BMU & BDI 2002). The results presented in this paper indicate how much importance large German companies attach to CV and which future development can be expected from the perspective of corporate practice. The identification of the relevant large German companies was based on the ranking by turnover of the *Frankfurter Allgemeine Zeitung* (FAZ 2002).⁵ The response rate of the study, conducted in summer 2002, exceeded more than one third (39%, n=47). The turnover of each company concerned was higher than approximately 4,000 million Euro.

Competent interview partners who were in charge of CV were identified in nearly every case through telephone request, supported by profound researching in social, environment, financial, and sustainability reports, databanks, journals as well as the internet. In most cases, the questionnaire was sent to and answered by the staff department or – in a few cases – by the department responsible for sustainability management or corporate communications.

5 STATE OF CORPORATE VOLUNTEERING IN GERMANY - RESULTS OF THE SURVEY

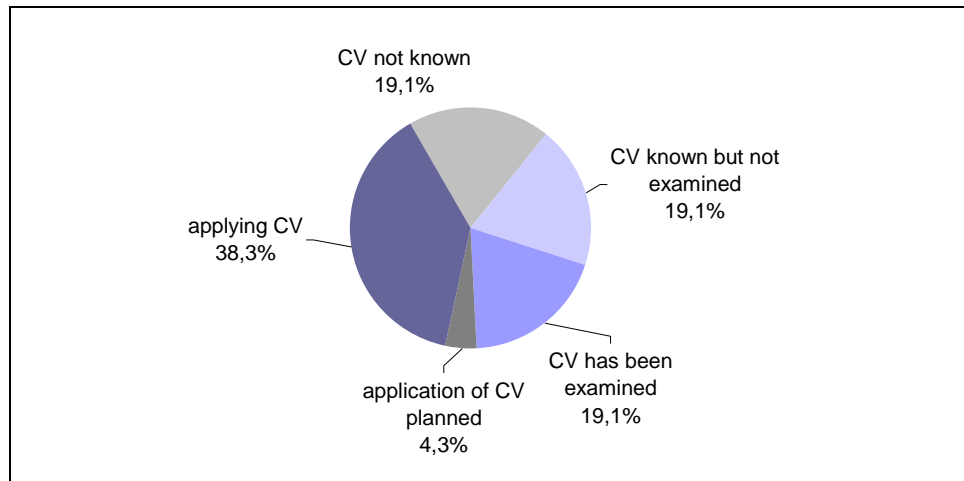
5.1 Public awareness and dissemination

The survey revealed that CV is no unknown management approach anymore. Just under one fifth of those interviewed (19%) stated not to know CV and another 19% of the interviewed companies knew CV but had not dealt with this approach further so far (figure 1). As a result, almost two thirds (62%) of the management had a critical look at CV and was thus familiar with the functionality and application of this management tool. Figure 1 also

⁵ Originally, the analysis of the field of large German companies was based on the ranking and company information of the book „Germany's top 500: a handbook of Germany's largest companies“, edited by „Frankfurter Allgemeine Zeitung GmbH Information Services“ (2001). Since the series of interviews began previous to the latest ranking was issued in „Frankfurter Allgemeine Zeitung“ of July 8th 2002, the data had to be adjusted to the current ranking and some missing – that is some newly added – enterprises had to be addressed later.

demonstrates that 38% of all participants of the survey have already gathered practical experience with CV and 4% aim at applying CV in the next years. These findings show that the majority of the companies, which examined this management approach, decided on CV application.

Figure 1. Public awareness and dissemination of CV (n=47)



Regarding the point of time the companies have started their civil engagement the majority of respondents reported that they have conducted CV activities only for a few years. Approximately one third has applied CV before 2000 and even the majority of those companies with a longer tradition in CV stated that they have begun their engagement in CV activities in the second half of the nineties.

5.2 Methods of application

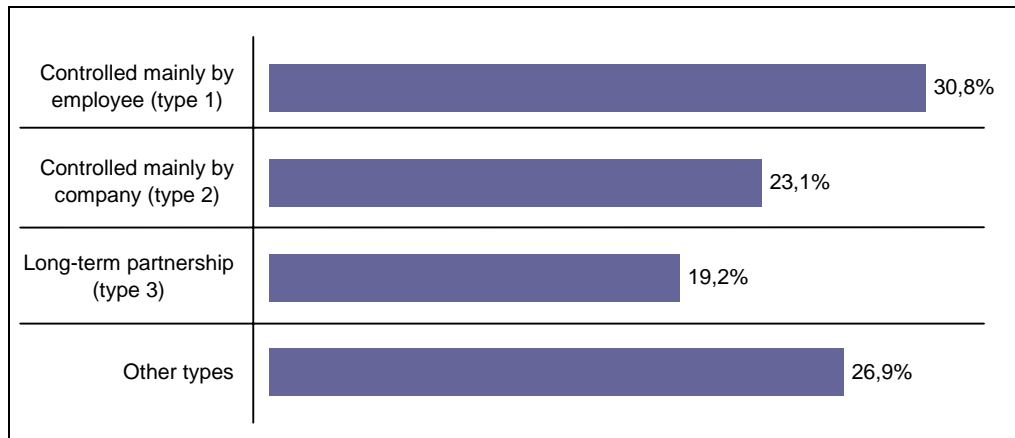
The companies have been asked to describe their civil engagement in detail in order to get to know more about the method of CV application. Key aspects are those concerning the participants, the coordination, the extent, the line of action, and the communication of the public-benefit engagement. Previously, the respondents had been advised to correlate their CV activities with given basic types of CV applied by companies in practice (similar to BMFSFJ 2001, 2; Schöffmann 2001b, 50).

5.2.1 Types

As shown in figure 2, there were slight differences regarding the frequency of occurrence of the different basic types in corporate practice. Most frequently (31%), the employees involved in community support activities controlled their engagement during their work time mainly by themselves (type 1). The other two main types were less frequent. In 23% of all cases CV activities were mainly controlled or developed by the company (type 2). In addition to that, 19% of the companies reported that their employees worked in projects which resulted from long-term partnerships and cooperation between the company and a non-profit organisation (type 3). Moreover, there are other types of CV mentioned by 27% of those

interviewed.⁶ All in all, a large range of different methods of CV application can be ascertained in practice.

Figure 2. Types of CV activities



Question: Which of the following types of CV does your company apply? (multiple-shift question) (n=29)

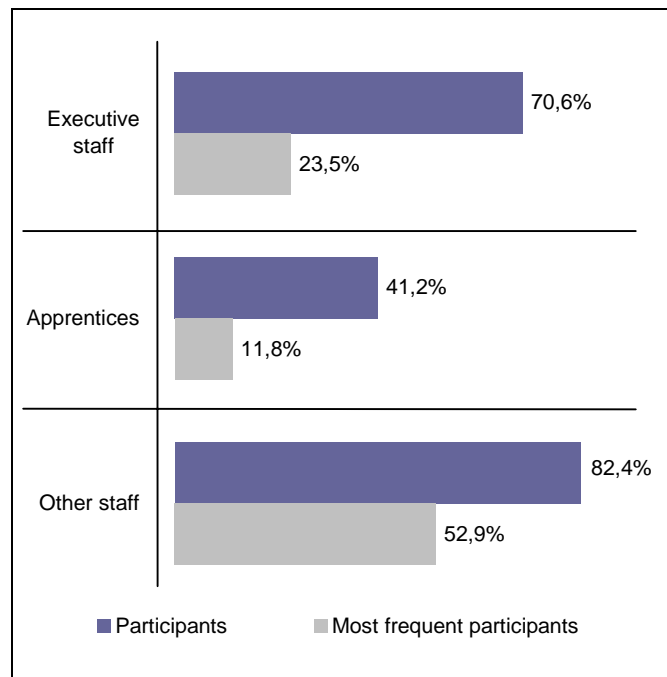
5.2.2 Participants

The companies have been asked which employee groups made use of the volunteering opportunities. Most frequently (82%), the companies reported that the “other staff” participated in CV activities (figure 3). To a similar extent (71%), executive staff was engaged in CV activities as well. However, there is a notable difference between those two groups concerning the respective frequency. The other employees took the chance to join a volunteer program by far more frequently than any other group of the company: More than half of the interviewed companies (53%) reported that this group most frequently participated in CV activities, while executive staff (24%) and apprentices (12%) in sum accounted only for approximately one third of the most frequent participants. Generally, the latter is the weakest group of participants. Only 41% of the companies somewhat integrated apprentices into CV activities.

On the issue of participation's obligation every company indicated that the participation is voluntary – which corresponds to the general understanding of corporate *volunteering*. However, two companies stated that a part of their CV activities is mandatory.

⁶ Among these CV activities which cannot be correlated with any of the three basic types were, for instance, hybrids between type two and three: In these cases companies determined criteria or topics of the civil engagement but also wanted their employees to bring up their own project ideas. Another example was the foundation of a “Friendly Society” through the employees and the official absence of the chairperson of the managing board and co-founder of the Friendly Society. In other cases, like for example the official absence of an employee in the context of a guidance function of leisure activities for teenagers, it was not clear who took the initiative, who controlled the activities primarily and which basic type was the most suitable one.

Figure 3. Participants of CV activities

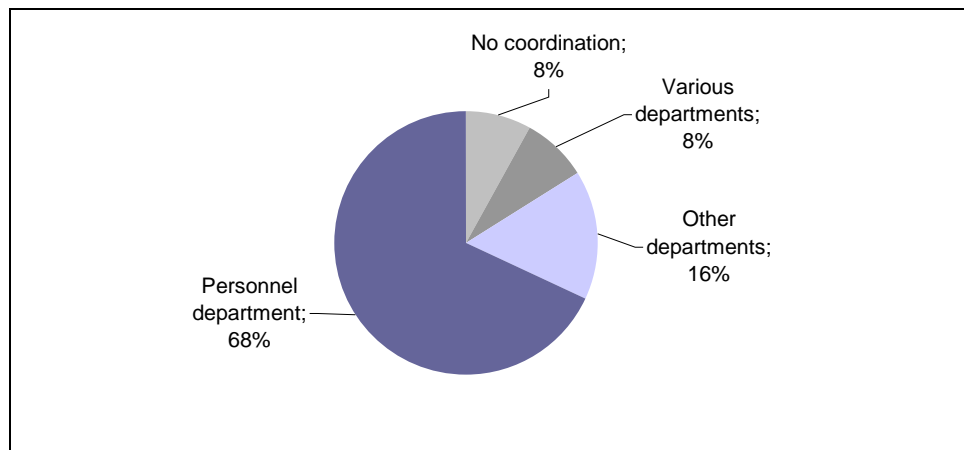


Question: Which employees participate in your CV activities? (n=17) (multiple-shift question)

5.2.3 Coordinating department

On the issue of competence regarding CV-related issues more than two thirds (68%) of the respondents stated that their personnel department coordinates and controls CV activities and 16% reported that they have another supervisory department dealing with CV (figure 4). Only one of those – a subsidiary of a large U.S. corporate – has established a specific department for corporate citizenship that also coordinates all CV activities. In contrast to the professional and institutionalised CV sector of the Anglo-Saxon speaking part of the world which led to the establishment of so-called “Community-Affairs-Departments” in numerous British or American companies such kind of departments seem to be uncommon in Germany (Schöffmann 2001b, 55). The remaining companies (16%) of the survey responded that CV-related issues are managed by various departments depending on topic or location or that there is no coordination of their CV activities at all.

Figure 4. Coordinating department

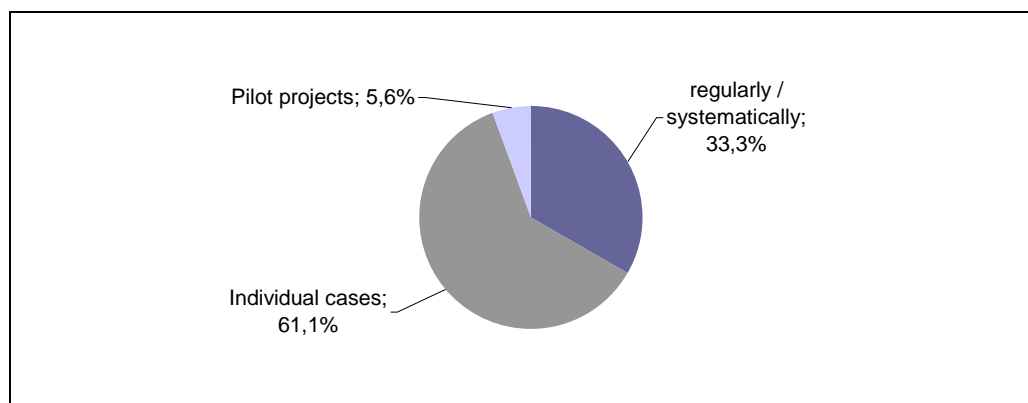


Question: Which department coordinates your CV activities? (n=25)

5.2.4 Frequency

Here, companies were asked to indicate how often work time-off to volunteer in the community is placed at their employees' disposal. Only one third of companies that applied CV reported that their CV activities took place regularly and systematically (cf. figure 5). In other words: The remaining two thirds of those interviewed provided work time-off from work for their employees to volunteer in the community only individually (61%) or the application of CV was a pilot project (6%).

Figure 5. Frequency of CV activities

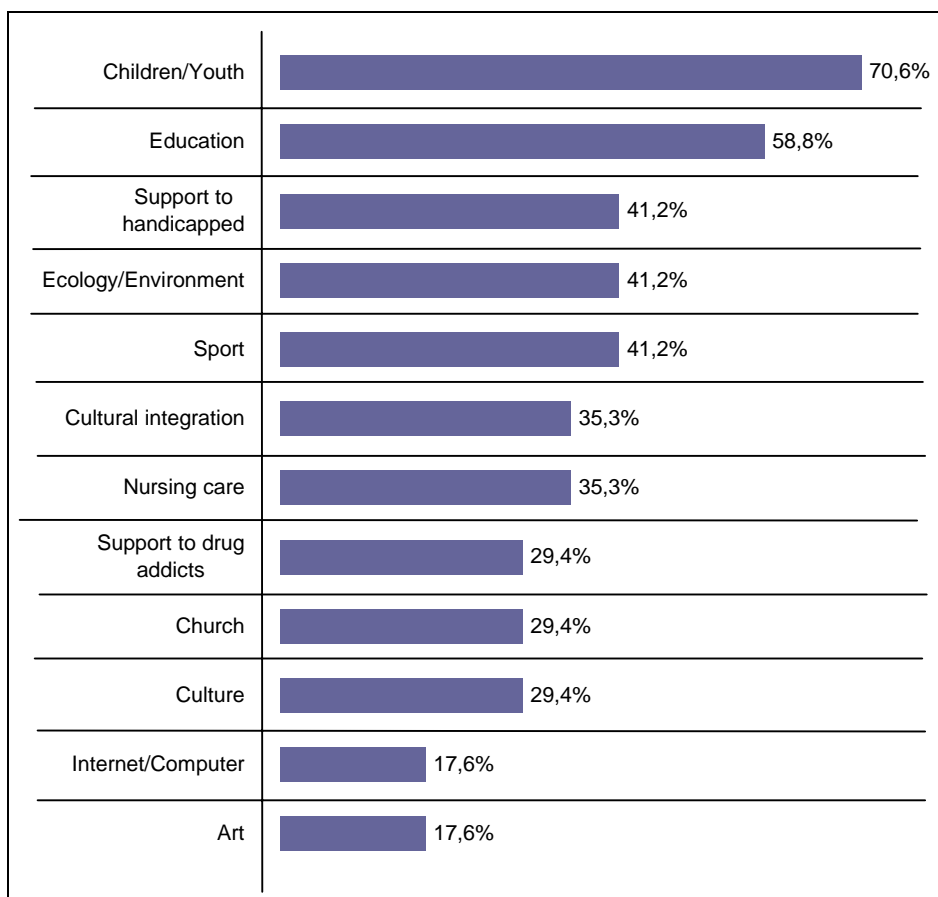


Question: How often do you provide work time-off for your employees to volunteer in the community? (n=18)

5.2.5 Topics and geographical dimensions of engagement

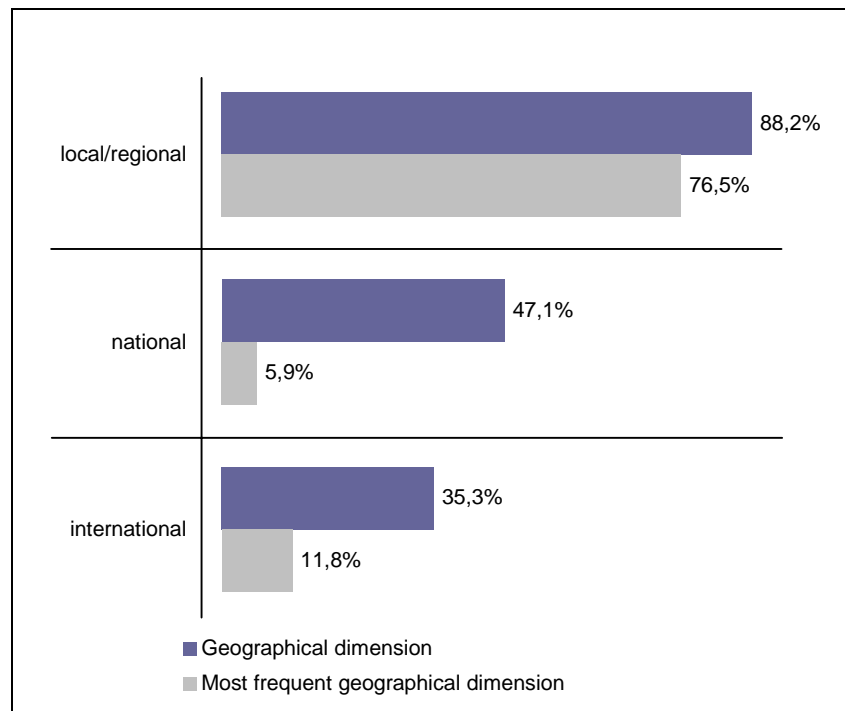
The manifoldness of CV is exemplarily reflected in the large range of CV topics indicated by the interviewed companies. Figure 6 shows a wide spectrum of the CV activities in corporate practice in Germany. However, it becomes apparent that two most popular areas for CV activities are children and youth (71%) as well as education (59%).

Figure 6. Topics of engagement in CV activities (n=17)



On the issue of geographical dimensions, a large majority of respondents indicated that the manifold CV activities took place especially at local and regional scale (figure 7). 83% of those interviewed reported that at least part of their CV activities took place on a local or regional scale and 77% stated that this was the main focus of their activities. National and international CV measures were, however, of minor importance. Still, 35% of all companies carried out international CV projects. All in all, the engagement aimed – in accordance with the original nature of this management approach ('support of the community') – at the local and regional company environment. However, the national and international engagement (examples mentioned in the survey were Special Olympics or clearance of debris due to a tanker accident) is still remarkable although not astonishing because the majority of the companies are multinational enterprises.

Figure 7. Geographical dimensions of CV activities



Question: What is the geographical dimension of your CV activities (n=18) (multiple-shift question)

5.2.6 Communication and further support of employees' civil engagement

Further questions on CV application addressed the communication of the civil engagement and its integration into corporate policy. 16 of 18 companies provided information concerning CV communication. More than two thirds (69%) communicated their community involvement both in-house and in public. Two companies solely communicated with in-house stakeholders and three companies did not actively inform any stakeholders about their CV activities. On the issue of integrating CV into the overall corporate policy less than one third (29%) of the respondents (17) reported that they had implemented their CV activities through a written statement on their CV policies.

Finally, the companies were asked if they supported the CV activities of their employees with further resources apart from work time-off. Two thirds of those companies which conducted CV projects provided further resources: Of these, 67% provided products of the company, 75% provided infrastructure of their company, and 92% supported the project financially in addition to work time-off. A financial or material distinction on employees is seldom conferred in this context (17%).

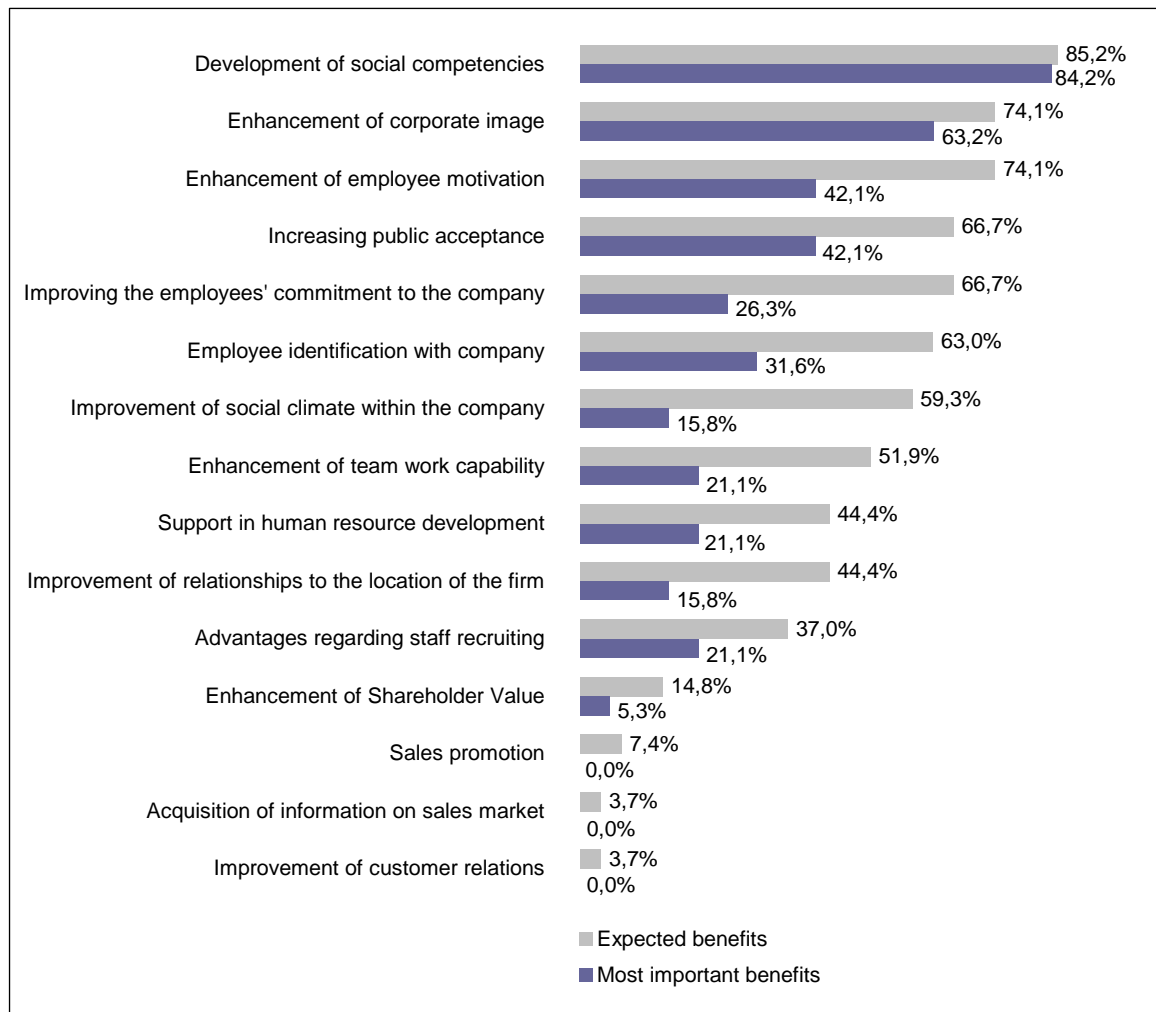
5.3 Expected benefits

This question asked respondents to indicate which benefits they expected from the application of this management approach. To answer this question a list of benefit categories, which was mainly based on a documentation of best practice examples of CV

developed on behalf of the German Federal Ministry for Family Affairs, Senior Citizens, Women and Youth (BMFSFJ 2001), was presented to the interviewed companies. These benefits had been mentioned by those companies in the documentation as reasons for their community involvement (cf. BMFSFJ 2001).

As shown in figure 8, the most frequent (85%) and most important (84%) expected benefit of CV was “enhancement of employees’ social competencies”. Further expected (and primarily in-house) benefits included “enhancement of employee motivation” (74%), “strengthening the employees’ commitment to the company” (66%), their “identification with company” (63%) as well as the “improvement of corporate social climate” (59%). Beside these rather in-house benefits, the improvement of the corporate image was ranked second in the list. 74% reported that their company expected positive effects on this and 67% stated that the public acceptance would increase due to CV engagement. Effects on market-related benefits such as, for instance, “sales promotion” (7%) or “improvement of customer relation” (4%) met with a square refusal.

Figure 8. Expected benefits of engagement in CV activities



Question: What kind of benefits does your company expect from its engagement in CV activities
(n=27)

5.4 Development potential

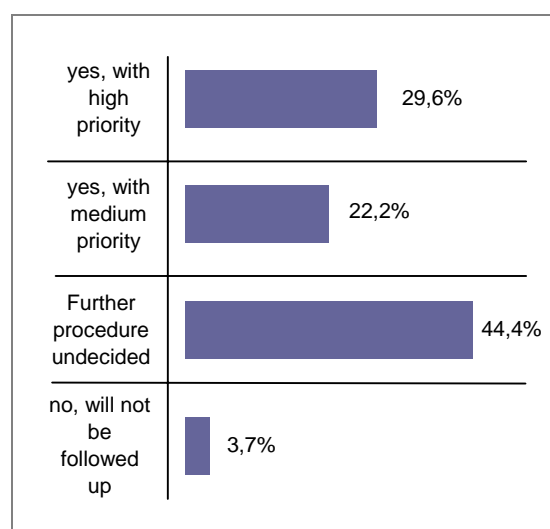
The following questions sought information on which companies will pursue CV to emphasize their involvement in the community and how they assess the future development of this management approach. Figure 9 shows that the number of companies which indicated to pursue CV in the future (52%) is only somewhat higher than the remaining companies. However, there is a remarkably large number of those interviewed saying that they attach high priority to CV (30%). These are companies, without exceptions, which have already undertaken CV and which will apparently do this with high expectations in the future, too. On the one hand, only 18% of companies that are experienced with handling CV were indecisive regarding further steps, while the remaining companies will continue their engagement. On the other hand, 44% of all respondents reported that the further procedure would be still undecided. For the most part, these were companies which were at the initial stage of first

deliberations. Only one company which had already examined the management approach indicated that it would no longer deal with CV.

This positive rating of CV was also reflected in the way how the interviewed companies assessed the future development of the general importance of this instrument. As shown in figure 10, two thirds of the respondents expected an increasing importance of CV in the next few years. Some one quarter (24%) thought that the importance would remain unchanged and 10% were indecisive.

Figure 9.

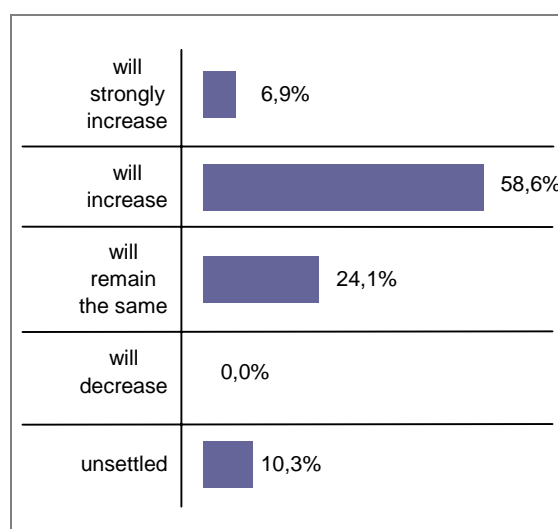
Further interest in CV



Question: Is your company going to follow up CV?
(n=27)

Figure 10.

Assessment of future development of CV



Question: How will the importance of CV develop in the next years from the perspective of your company?
(n=29)

5.5 Further instruments of corporate citizenship

The question on the self-assessment was unexceptionally unique answered in the affirmative: Almost all companies (98%) stated that they consider themselves as a corporate citizen, i.e. as part of society. Among those instruments most frequently used to contribute to the welfare of the society were in particular donation (98%) and social / culture sponsoring (89%). Fewer companies mentioned eco sponsoring (40%). Another way supporting a public-benefit purpose consists of the assistance of employee volunteering in their spare time. More than every other company took this chance in the past - often by providing infrastructure (54%), financial support (42%), and products (38%), rarely by conferring a distinction on employees (21%).

6 CONCLUSIONS

The results concerning the current development level of CV in corporate practice show that CV is no longer an unknown management tool in Germany's largest firms. Although the traditional types of civil engagement, such as donations or sponsoring as well as the support of volunteer work of employees by financial means or products, are still prevailing, CV activities that offer work time-off for employees are obviously more wide-spread than commonly expected (see, for example, IWD 2000, 6; Damm and Lang 2001; Nonprofit 2002). What becomes apparent is, however, that this instrument has been applied so far mainly in individual cases; not more than a third of those experienced in CV carried out CV-activities systematically or regularly. This can be traced back to the still short time span of experiences with this instrument in Germany. Corresponding to the just emerging interest in civil engagement especially since the early 90ies (e.g. International Year of Volunteers 2001; Enquête-Commission 2002), the interviewed companies have applied CV no longer than a few years (see also BMFSFJ 2001; Paritätischer Wohlfahrtsverband 2001). German companies thus are still far from an institutionalisation of CV, as it can be found in Great Britain or in the United States (Googins 2002). This is also reflected by the lack of integration of CV into overall corporate policies in most cases.

Considering the companies that have already gained experiences with CV in Germany, the manifold benefits of this comparatively new approach come to light. A series of enterprises realised the direct benefit of these civil activities and emphasized the importance of investments into human capital of companies and into social capital of a benevolent regional environment (Damm & Lang 2001, 24; Richter & Schöffmann 2001). Through improving the corporate social performance, CV can contribute to a sustainable corporate development (cf. BMU & BDI 2002, 49-50). Some of the most important corporate benefits are, on the one hand, enhancement of employees' social competencies and developing team spirit as well as motivation and identification of the staff. On the other hand, higher acceptance in public, increasing corporate image and perceiving social responsibility belong to the most frequently mentioned reasons for engagement in CV. It is interesting to note that hardly any company expects direct positive effects on the economic level (increasing shareholder value or sales, improving customer relations). These benefit categories are often mentioned in this context (cf. BMBF 2001; Schubert et al. 2002, 34; UPJ 2004), but they are seen to be negligible from the management perspective. The findings suggest that these financial benefits of corporate involvement may sometimes be overestimated in literature. However, companies may need to evaluate their CV activities rather under a long-term perspective which probably could demonstrate that community engagement does pay in form of financial or market success, too.

Moreover, the entire benefits of engagement in CV activities will be hard to appreciate as long as the problem of measurement by appropriate accounting tools remains unsolved.

Finally, the survey examined the further development perspectives of CV. Obviously the instrument of CV still shows a great potential for further development and dissemination. This is reflected by the fact that the majority of those interviewed expect a growing or even strongly rising importance of the instrument. More than half of all respondents will continue

applying CV in the future, even with high priority as one third of the sample confirm. One of the reasons for this trend is the positive experiences made by the companies that have applied the instrument for a longer period of time: With only one exception all of the firms plan to continue CV activities. In spite of this generally positive attitude towards CV, a number of companies prefer to wait and see before doing the next step. This was mainly explained with the precarious economic situation of the firm (e.g. financial reorganisation). At this point further research is needed to make out existing barriers as well as facilitating steps concerning the application of CV.

The results of the survey can be summarized in that, on the one hand, several German companies have not conducted any CV activities so far and are in two minds regarding the future application of CV because they either have not yet examined CV or regard CV as a promising approach but do not apparently know how to deal with it. On the other, numerous companies have applied CV and their experiences with this instrument have been entirely positive. A diversified image arises from these CV activities. However, the majority of CV activities have been neither systematically nor regularly. This raises the question how further dissemination of CV and its more systematic application can be enhanced. To enhance the dissemination of CV in Germany three crucial aspects seems to be of high relevance:

Coordination and strategic alignment of CV activities

The basis for a systematic and regular application of CV is a coordination centre that is responsible for the planning and monitoring of CV activities as well as the appraisal of the results, i.e. achievement of objectives. This includes the communication and coordination of CV activities between different departments as well. The telephone requests have shown that it occasionally needed quite a lot of time to identify the person in charge of CV issues. In many cases the coordination of CV was not transparent within the company. It seems that CV issues are still isolated picked-up by different kind of departments without an all-embracing coordination. This might be traced back to the short experiences in CV. Moreover, the implementation of the concept of corporate citizenship within the companies seems to be still at the beginning in many cases. The lack of integration of CV into overall corporate

policies also shows that it is still a long way towards a highly integrated and strategic CV. However, integrating CV into the overall corporate goals is a crucial point in becoming aware of the benefits of this community partnership. The complexity of measurement and the lack of management tools might be reasons for this insufficient CV integration. It seems to be essential that appropriate management accounting methods and tools will be developed, allowing companies to record, analyse and assess the costs and benefits of their social engagement.

The role and interest of non-profit organisations and employees

As shown in the results of the survey, long-term partnerships with non-profit organisations are still seldom in this context. However, these long-term partnerships can be an important basis for regular volunteer programs. It seems that the particular importance of the role of

non-profits should be taken into consideration more carefully. They may need to take a stronger leadership role in promoting this innovative partnership and offer opportunities of participation to the companies (see also Zappalà & Cronin 2003, 71). Furthermore, employees can play a key role in the initialisation of CV activities, too. This study is, however, limited in this respect because it only examined the motives of the corporate sector. Previous studies focused on the perspective of companies in most instances, too (e.g. BMBF 2001). Therefore, further research on the motives and expected benefits of employees as well as partner organisations which jointly conduct CV programmes with German companies should be carried out (similar to Lee & Higgins 2001).

The intermediary function of agencies and volunteering networks

Further systematic dissemination of CV would probably be attained with the aid of consulting or mediating institutions and networks (Schöffmann 2001a, 21). It is recommended, therefore, to investigate the potential of such institutions and networks to facilitate the implementation of comprehensive CV programs. The new foundation of both institutions as well as networks dealing with CV in recent years implicated that advisory services and chances of exchange of experiences have been extended. In addition, established organisations incorporate CV relevant issues in their advisory services. These developments affect the establishment and extent of CV programmes and result, for instance, in the development of guidelines and partnership handbooks. A good example of a guideline which includes information on CV is a recently published guideline on corporate citizenship (UPJ 2004) addressing the specific needs of medium-sized companies in Germany. However, compared with the situation in the United States or Great Britain, where CV is very widespread and numerous agencies, institutions and networks support employee volunteer programs, in Germany networks and consulting services are still at an early stage. It is expected that the assistance of volunteering networks and agencies will increase in the next years, which will consequently benefit the importance of this management tool in Germany.

7 REFERENCES

- Andriof, J. & McIntosh, M. (2001): "Introduction", in: Andriof, J. & McIntosh, M. (eds.): Perspectives on Corporate Citizenship. Sheffield: Greenleaf.
- Backhaus-Maul, H. (2001): "Bürgerschaftliches Engagement in den USA. Soziokulturelle Traditionen und professionales Management", in: Schöffmann, D. (ed.): Wenn alle gewinnen. Bürgerschaftliches Engagement von Unternehmen. Hamburg: Körber-Stiftung, 31-46.
- BMFSFJ (Bundesministerium für Familie, Senioren, Frauen und Jugend) (ed.) (2001): Unternehmen und Gesellschaft. Praxisbeispiele vom unternehmerischen Bürgerengagement mittels Personaleinsatz bis zu Projekteinsätzen in sozialen Aufgabenfeldern als Teil der Personalentwicklung. Bonn: BMFSFJ.
- BMU (German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety) & BDI (Federation of German Industries) (eds.) (2002): Sustainability Management in Business Enterprises. Concepts and Instruments for Sustainable Development. Bonn: BMU.
- BUND & Misereor (eds.) (1997): Zukunftsfähiges Deutschland: ein Beitrag zu einer global nachhaltigen Entwicklung. Basel: Birkhäuser.
- Carroll, A. (1998): "The Four Faces of Corporate Citizenship", Business and Society Review, Vol. 100, 1-7.
- Damm, D. & Lang R. (2001): Handbuch Unternehmenskooperation. Erfahrungen mit Corporate Citizenship in Deutschland. Bonn: Stiftung Mitarbeit.
- Enquête-Kommission (ed.) (1998): Konzept Nachhaltigkeit - Vom Leitbild zur Umsetzung. Abschlussbericht der Enquête-Kommission "Schutz des Menschen und der Umwelt - Ziele und Rahmenbedingungen einer nachhaltig zukunftsverträglichen Entwicklung" des Deutschen Bundestages. Bonn: Deutscher Bundestag.
- Enquête-Kommission (ed.) (2002): "Bürgerschaftliches Engagement und Zivilgesellschaft", Vol. 1, Enquête-Kommission "Zukunft des Bürgerschaftlichen Engagements" des Deutschen Bundestages. Leske + Budrich: Opladen.
- Fink, U. (1988): "Der neue Generationenvertrag. Die Zukunft der sozialen Dienste", in: Fink, U. (ed.): Der neue Generationenvertrag. Die Zukunft der sozialen Dienste. München: Piper, 9-22.
- FAZ (Frankfurter Allgemeine Zeitung) (2002): "Die 100 größten Unternehmen", FAZ, Nr. 155, 19-22.
- Frankfurter Allgemeine Zeitung GmbH Information Services (2001): "Germany's top 500: a handbook of Germany's largest corporations", Frankfurt a.M.: Frankfurter Allgemeine Zeitung GmbH Information Services.
- Gensicke, T. (1999): "Das bürgerschaftliche Engagement der Deutschen. Image, Intensität und Bereiche", in: Klages, H. & Gensicke, T. (eds.): Wertewandel und bürgerschaftliches Engagement an der Schwelle zum 21. Jahrhundert. Speyer: Forschungsinstitut für öffentliche Verwaltung, 73-98.
- Gruppe von Lissabon (1997): Grenzen des Wettbewerbs. Die Globalisierung der Wirtschaft und die Zukunft der Menschheit. München: Luchterhand.
- Googins, B. (2002): "The Journey towards Corporate Citizenship in the United States. Leader or Laggard?", Journal of Corporate Citizenship, No. 5 (Spring 2002), 85-101.

- IWD (Institut der deutschen Wirtschaft) (2000): Corporate Volunteering. Freiwillige fürs Gemeinwohl. Informationsdienst des IDW 26(37): 6-7.
- Lang, R. (2002): "Das bürgerschaftliche Engagement von Unternehmen in Deutschland – eine Bestandsaufnahme", in: Deutscher Bundestag (ed.): Bürgerschaftliches Engagement und Erwerbsarbeit. Enquete-Kommission "Zukunft des Bürgerschaftlichen Engagements". Opladen: Leske + Budrich, 131-158.
- Lee, L. & Higgins, C. (2001): "Corporate Volunteering. Ad hoc Interaction or Route to Dialogue and Partnership?", Journal of Corporate Citizenship, No. 4 (Winter 2001), 79-90.
- Kocks, K. (2003): "Bürgergesellschaft und Corporate Citizenship. Zum unternehmenspolitischen Markenleitbild des Zivismus", in: Merten, K.; Zimmermann, R. & Hartwig, H. (eds.): Das Handbuch der Unternehmenskommunikation. München: Luchterhand, 38-56.
- Marsden, C. & Andriof, J. (1998): Towards an understanding of Corporate Citizenship and how to influence it. <http://users.wbs.warwick.ac.uk/group/ccu/research/dimensions> [accessed 02.08.2004].
- McIntosh, M.; Thomas, R.; Leipziger, D. & Coleman, G. (2003): Living Corporate Citizenship: Strategic Routes to Socially Responsible Business. London: Prentice Hall.
- Morrisson, J. (2003): "Corporate Citizenship. More than a Metaphor?", Journal of Corporate Citizenship, No. 10 (Summer 2003), 89-102.
- Nonprofit (2002): Employee volunteering. Das erfolgreiche Pilot-Projekt in Deutschland. <http://www.nonprofit.de/news/newsprint.asp?bid=213> [accessed 03.05.2002].
- Paritätischer Wohlfahrtsverband (2001): Archiv Fundraising, Sozialsponsoring: Corporate Volunteering und Fundraising. http://www.paritaet.org/berlin/finanzen/archiv/1101_07a.htm [accessed 01.06.2002].
- Regelbrugge, L. (1999): "Business and Civil Society: Reflections on Roles, Responsibilities, and Opportunities at the Dawn of a New Century", in: Regelbrugge, L. (ed.): Promoting Corporate Citizenship. Opportunities for Business and Civil Society Engagement Civicus. Washington: Civicus.
- Richter, M. & Schöffmann, D. (2001): "Praxisbeispiele. Engagierte Unternehmen in Deutschland", in: Schöffmann, D. (ed.): Wenn alle gewinnen. Bürgerschaftliches Engagement von Unternehmen. Hamburg: Körber-Stiftung, 47-94.
- Schöffmann, D. (2001a): "Corporate Volunteering. Gelebte Unternehmensverantwortung", in: Schöffmann, D. (ed.): Wenn alle gewinnen. Bürgerschaftliches Engagement von Unternehmen. Hamburg: Körber-Stiftung, 11-22.
- Schöffmann, D. (2001b): "Eine Studie zu Corporate Volunteering in Deutschland", in: Schöffmann, D. (ed.): Wenn alle gewinnen. Bürgerschaftliches Engagement von Unternehmen. Hamburg: Körber-Stiftung, 49-55.
- Schöffmann, D. (2001c): "Vom Nutzen des Corporate Volunteering", in: Schöffmann, D. (ed.): Wenn alle gewinnen. Bürgerschaftliches Engagement von Unternehmen. Hamburg: Körber-Stiftung, 95-104.
- Schöffmann, D. (2001d): Bürgerschaftliches Engagement durch Unternehmen und ihr Personal. Eine Chance für soziale Verbände und Einrichtungen. Part 1. http://www.sozialbank.de/bfsag/publikationen/fach_unternehmen.htm [accessed 13.09.02]
- Schubert, R.; Littmann-Wernli, S. & Tingler, P. (2002): Corporate Volunteering: Unternehmen entdecken die Freiwilligenarbeit. Bern: Haupt.

- Seitz, B. (2001): "A Corporate Citizen's Strategy", in: Habisch, A.; Meister, H-P. & Schmidtpeter, R. (eds.): Corporate citizenship as investing in social capital. Berlin: Logos.
- UN (United Nations) (ed.) (2003): Johannesburg Declaration on Sustainable Development and Plan of Implementation of the World Summit on Sustainable Development. New York: United Nations Department of Public Information.
- UPJ (Unternehmen Partner der Jugend) (ed.) (2004): Corporate Citizenship. Ein Leitfaden für das soziale Engagement mittelständischer Unternehmen. Berlin: Bundesinitiative UPJ e.V.
- Waddock, S. (2004): "Parallel Universes: Companies, Academics, and the Progress of Corporate Citizenship", *Business and Society Review* 109(1); 5-42.
- Welford, R. & Jones, D. (1995): "Culture Change", in: Welford, R. (ed.): Environmental strategy and sustainable development. The corporate challenge for the 21st century. London: Routledge.
- Westebbe, A. & Logan, A. (1995): Corporate Citizenship: Unternehmen im gesellschaftlichen Dialog. Wiesbaden: Gabler.
- Wild, C. (1993): Corporate Volunteer Programs: Benefits to Business. New York: The Conference Board.
- Wood, D. & Logsdon J. (2001): "Theorising Business Citizenship", In: Andriof, J. & McIntosh, M. (eds.): Perspectives on Corporate Citizenship. Sheffield: Greenleaf, 83-103.
- Zappalà, G. & Cronin, C. (2003): "The Contours of Corporate Community Involvement in Australia's Top Companies", *Journal of Corporate Citizenship*, No. 12 (Winter 2003), 59-73.

ANNEX: LIST OF COMPANIES

Industrial companies

Rank	Company	Sector	Sales 2001 [Mio. €]
1	DaimlerChrysler AG	Automotive & other vehicle construction	152,873
2	Volkswagen AG ¹⁾	Automotive & other vehicle construction	88,540
3	Siemens AG ¹⁾	Mechanical, electrical & instrument engineering	87,000
4	E.ON AG	Energy	69,839
5	RWE AG	Energy	56,751
6	BMW AG ¹⁾	Automotive & other vehicle construction	38,463
7	Thyssen Krupp AG	Conglomerate	38,008
8	Robert Bosch GmbH	Mechanical, electrical & instrument engineering	34,029
9	BASF AG ¹⁾	Chemicals & pharmaceuticals	32,500
10	Bayer AG ¹⁾	Chemicals & pharmaceuticals	30,275
11	Audi AG	Automotive & other vehicle construction	22,032
12	Veba Oel AG	Energy	17,763
13	Ford-Werke AG	Automotive & other vehicle construction	16,313
14	MAN AG	Mechanical, electrical & instrument engineering	16,300
15	Adam Opel AG	Automotive & other vehicle construction	16,024
16	RAG AG	Energy	15,289
17	RWE-DEA AG für Mineralöl und Chemie	Energy	14,980
18	HOCHTIEF AG	Building & construction	13,392
19	Henkel KGaA	Food & consumption	13,060
20	Degussa AG	Chemicals & pharmaceuticals	12,923
21	Thyssen Krupp Steel AG ²⁾	Metal manufacturing & processing	12,639
22	Continental AG	Automotive & other vehicle construction	11,233
23	Aral AG & Co. KG	Energy	10,090
24	Deutsche BP AG	Energy	9,902
25	Shell & DEA Oil GmbH ³⁾	Energy	9,741
26	Linde AG	Mechanical, electrical & instrument engineering	9,076
27	mg Technologies AG	Conglomerate	8,818
28	EnBW AG	Energy	7,861
29	Total Fina Elf GmbH	Energy	7,537
30	Merck KGaA	Chemicals & pharmaceuticals	7,528

31	Fresenius AG	Chemicals & pharmaceuticals	7,320
32	OMG AG & Co. KG	Chemicals & pharmaceuticals	7,028
33	Heraeus Holding GmbH	Metal manufacturing & processing	6,838
34	ZF Friedrichshafen AG	Automotive & other vehicle construction	6,761
35	MAN Nutzfahrzeuge AG	Automotive & other vehicle construction	6,741
36	INA Holding Schaeffler KG	Metal manufacturing & processing	6,700
37	Boehringer Ingelheim Pharma KG	Chemicals & pharmaceuticals	6,694
38	Heidelberg Cement AG	Building & construction	6,689
39	Röchling Gruppe	Conglomerate	6,282
40	IBM Deutschland GmbH	IT & telecommunications	6,230
41	adidas-Salomon AG	Food & consumption	6,112
42	BSH Bosch und Siemens Hausgeräte GmbH	Mechanical, electrical & instrument engineering	6,092
43	Siemens VDO Automotive AG	Automotive & other vehicle construction	5,700
44	Infineon Technologies AG	Mechanical, electrical & instrument engineering	5,671
45	Fresenius Medical Care AG	Chemicals & pharmaceuticals	5,425
46	Celanese AG	Chemicals & pharmaceuticals	5,097
47	Bombardier Transportation GmbH	Automotive & other vehicle construction	5,063
48	Heidelberger Druckmaschinen AG	Mechanical, electrical & instrument engineering	5,017
49	Deutsche Steinkohle AG	Energy	5,000
50	Wintershall AG	Energy	4,936
51	Schering AG	Chemicals & pharmaceuticals	4,842
52	Airbus Deutschland GmbH	Automotive & other vehicle construction	4,820
53	Südzucker AG	Food & consumption	4,776
54	Bilfinger Berger AG	Building & construction	4,607
55	Rheinmetall AG	Conglomerate	4,603
56	Salzgitter AG	Metal manufacturing & processing	4,593
57	RAG Coal International AG	Energy	4,567
58	Hewlett-Packard GmbH	IT & telecommunications	4,551
59	Beiersdorf AG	Food & consumption	4,542
60	Osram GmbH	Mechanical, electrical & instrument engineering	4,522
61	Philips GmbH	Mechanical, electrical & instrument engineering	4,442
62	Dr. Ing. h.c. F. Porsche AG	Automotive & other vehicle construction	4,441
63	Nestlé Unternehmungen Deutschland GmbH	Food & consumption	4,405
64	Dr. August Oetker KG	Food & consumption	4,405

65	HEW Gruppe	Energy	4,342
66	Freudenberg & Co. KG	Automotive & other vehicle construction	4,007
67	Carl-Zeiss-Stiftung	Mechanical, electrical & instrument engineering	4,002
68	Hydro Aluminium Deutschland GmbH	Metal manufacturing & processing	3,932
69	Walter Bau-AG vereinigt mit Dywidag	Building & construction	3,923

¹⁾ No separation between consolidated sales and individual financial statement

²⁾ Thyssen Krupp Stahl AG

³⁾ Individual financial statement of the German Shell GmbH; data of the Shell-DEA-Joint Venture had not been available

Trading companies

Rank	Company	Sector	Sales 2001 [Mio. €]
1	Metro AG	Trade	49,522
2	Rewe Gruppe	Trade	37,540
3	Edeka Gruppe (über EDEKA Zentrale AG (&Co. KG))	Trade	32,800
4	Aldi-Gruppe	Trade	27,300
5	Tengelmann Gruppe	Trade	26,650
6	Otto Versand (GmbH & Co.)	Trade	22,805
7	Franz Haniel & Cie. GmbH	Trade	20,338
8	Schwarz-Gruppe / Schwarz Beteiligungs-gesellschaft GmbH	Trade	18,600
9	Gehe AG	Trade	16,971
10	Ruhrgas AG ¹⁾	Trade	13,322
11	Exxon Mobil Central Europe GmbH	Trade	12,300
12	Phoenix Pharmahandel AG & Co. KG	Trade	12,029
13	real SB Warenhaus GmbH	Trade	8,375
14	Media Saturn Gruppe (Media Saturn Holding GmbH)	Trade	8,341
15	RWE Plus AG	Trade	6,993
16	Karstadt Warenhaus AG ²⁾	Trade	6,889
17	SPAR Handels-AG (Konzern)	Trade	6,740
18	Lekkerland-Tobaccoland GmbH & Co. KG	Trade	6,458
19	Alfred C. Toepfer International GmbH	Trade	5,961
20	Anton Schlecker	Trade	5,770
21	Quelle Gruppe (Quelle AG) (KarstadtQuelle AG) ²⁾	Trade	5,577
22	Fujitsu Siemens Computer GmbH	Trade	5,400
23	Tchibo Holding	Trade	5,338
24	Würth Gruppe	Trade	5,277
25	BayWa AG	Trade	5,252
26	AVA Allg. Handelsges. der Verbraucher	Trade	4,935
27	RWE Trading	Trade	4,746
28	OBI Bau- und Heimwerkermärkte GmbH & Co. KG	Trade	4,450
29	Klöckner & Co AG	Trade	4,242
30	Marquard & Bahls AG	Trade	4,071
31	Actebis Holding GmbH	Trade	4,000
32	Kaufhof Warenhaus AG	Trade	3,971

¹⁾ No separation between consolidated sales and individual financial statement

²⁾ KarstadtQuelle-Gruppe was requested separately: Karstadt Warenhaus AG and Quelle Gruppe

Service companies

Rank	Company	Sector	Sales 2001 [Mio. €]
1	Deutsche Telekom AG	IT & telecommunications	48,309
2	Deutsche Post AG	Transport	33,379
3	TUI AG ¹⁾	Tourism	22,411
4	Bertelsmann AG	Media & publishing	20,036
5	E.ON Energie AG	Energy	17,754
6	Deutsche Lufthansa AG	Transport	16,690
7	Deutsche Bahn AG	Transport	15,722
8	T-Mobile International AG ²⁾	IT & telecommunications	14,637
9	Vodafone AG	IT & telecommunications	13,927
10	T-Systems International GmbH	IT & telecommunications	13,788
11	Thüga Gruppe	Energy	9,200
12	Thomas Cook AG	Tourism	7,882
13	SAP AG	IT & telecommunications	7,341
14	Tech Data Germany AG	IT & telecommunications	7,150
15	Vodafone D2 GmbH	IT & telecommunications	6,832
16	Schenker AG	Transport	6,121
17	Brenntag AG	Transport	4,646
18	TUI Deutschland GmbH	Tourism	4,560
19	Hapag-Lloyd AG ³⁾	Transport	3,890

¹⁾ Consolidated sales of the former Preussag AG

²⁾ T-Mobile Germany GmbH (former De Te Mobil) was requested (sales: 6,400 Mio. €)

³⁾ TUI Airline Management was requested

2006

- Pinter, A. (2006): Corporate Volunteering in der Personalarbeit: ein strategischer Ansatz zur Kombination von Unternehmensinteresse und Gemeinwohl? Lüneburg: Centre for Sustainability Management e.V.
- Brix, K.; Bromma, B. & Jaenisch, J. (2006): Nachhaltiges Unternehmertum. Diskussion des Konzepts an Unternehmensbeispielen vom Bionier bis zum sustainable Entrepreneur. Lüneburg: Centre for Sustainability Management e.V.
- Albrecht, P. (2006): Nachhaltigkeitsberichterstattung an Hochschulen. Diskussion möglicher Ansatzpunkte und ihrer Konsequenzen für die Praxis. Lüneburg: Centre for Sustainability Management e.V. & Institut für Umweltkommunikation.
- Fitschen, U. (2006): Umweltmanagement ausgewählter Großveranstaltungen – Effektiver Umweltschutz oder Greenwashing? Lüneburg: Centre for Sustainability Management e.V.
- Knolle, M. (2006): Implementierung von Sozialstandards in die Wertschöpfungskette von Bekleidungsunternehmen durch die Bildung von Kooperationen. Lüneburg: Centre for Sustainability Management e.V.

2005

- Hellmann, K. (2005): Formen des Biodiversitätsmanagements. Ein öffentlicher und ein unternehmerischer Ansatz im Vergleich. Lüneburg: Centre for Sustainability Management e.V.
- Schaltegger, S. & Hasenmüller, P. (2005): Nachhaltiges Wirtschaften aus Sicht des "Business Case of Sustainability." Ergebnispapier zum Fachdialog des Bundesumweltministeriums (BMU) am 17. November 2005. Lüneburg: Centre for Sustainability Management e.V.
- Wagner, M. (2005): An Estimation of the Total Benefit Value of the British Countryside for Recreational Activities. Discussion Paper. Lüneburg: Centre for Sustainability Management e.V.

2004

- Dubielzig, F.; Schaltegger, S. (2004): Methoden transdisziplinärer Forschung und Lehre. Ein zusammenfassender Überblick. Lüneburg: Centre for Sustainability Management e.V.
- Herzig, C. (2004): Corporate Volunteering in Germany. Survey and Empirical Evidence. Lüneburg: Centre for Sustainability Management e.V.
- Herzig, C. & Schaltegger, S. (2004): Nachhaltigkeit in der Unternehmensberichterstattung - Gründe, Probleme, Lösungsansätze. Lüneburg: Centre for Sustainability Management e.V.
- Wagner, M. (2004): Firms, the Framework Convention on Climate Change & the EU Emissions Trading System. Corporate Energy Management Strategies to address Climate Change and GHG Emissions in the European Union. Lüneburg: Centre for Sustainability Management e.V.
- Zöckler, J. (2004): Die Einführung des Emissionshandels in Deutschland. Eine polit-ökonomische Analyse unternehmerischer Interessenvertretung am Beispiel der Elektrizitätswirtschaft. Lüneburg: Centre for Sustainability Management e.V.

2003

Burandt, S.; Döscher, K.; Fuisz, S.-K.; Helgenberger, S. & Maly L. (2003): Transdisziplinäre Fallstudien in Lüneburg. Beschreibung eines Entwicklungskonzepts hin zur Erweiterung des Curriculums an der Universität Lüneburg. Lüneburg: Centre for Sustainability Management e.V.

Frenzel, S. (2003): Operative Umsetzung der projektorientierten Kyoto-Mechanismen bei Kraftwerken. Erarbeitung eines Instruments. Lüneburg: Centre for Sustainability Management e.V.

Herzig, C.; Rheingans-Heintze, A.; Schaltegger, S. & Tischer, M. (2003): Auf dem Weg zu einem nachhaltigen Unternehmertum. Entwicklung eines integrierten Konzepts. Lüneburg: Centre for Sustainability Management e.V.

Herzig, C.; Rheingans-Heintze, A. & Schaltegger, S. unter Mitarbeit von Jeuthe, K. (2003): Nachhaltiges Wirtschaften im Handwerk. Stand der Praxis in Hamburg, Nordrhein-Westfalen und Thüringen. Lüneburg: Centre for Sustainability Management e.V.

Kim, K. (2003): Kriterien der interaktiven Unternehmenskommunikation im Internet. Lüneburg: Centre for Sustainability Management e.V.

Lühmann, B. (2003): Entwicklung eines Nachhaltigkeitskommunikationskonzepts für Unternehmen. Modellanwendung am Beispiel T-Mobile Deutschland GmbH. Lüneburg: Centre for Sustainability Management e.V.

Wagner, M. (2003): The Porter Hypothesis Revisited: A Literature Review of Theoretical Models and Empirical Tests. Lüneburg: Centre for Sustainability Management e.V.

2002

Bilecen, E. & Kleiber, O. (2002): Erholung im Wald: Des einen Freund des anderen Leid. Kosten für Waldeigentümer und deren Einflussfaktoren. Lüneburg: Centre for Sustainability Management e.V.

Figge, F. (2002): Stakeholder und Unternehmensrisiko. Eine stakeholderbasierte Herleitung des Unternehmensrisikos. Lüneburg: Centre for Sustainability Management e.V.

Figge, F. (2002): Stakeholder Value Matrix. Die Verbindung zwischen Shareholder Value und Stakeholder Value. Lüneburg: Centre for Sustainability Management e.V.

Figge, F. & Hahn, T. (2002): Environmental Shareholder Value Matrix. Konzeption, Anwendung und Berechnung. Lüneburg: Centre for Sustainability Management e.V.

Figge, F. & Hahn, T. (2002): Sustainable Value Added. Measuring Corporate Sustainable Performance beyond Eco-Efficiency. 2nd, revised edition. Lüneburg: Centre for Sustainability Management e.V.

Hellmann, K. (2002): Ermittlung von Präferenzen verschiedener Anspruchsgruppen für die Landschaft in einem Naturschutzgebiet. Anwendung einer Conjoint-Analyse am Fallbeispiel der Lüneburger Heide. Lüneburg: Centre for Sustainability Management e.V.

Kim, K. (2002): Methoden zur Evaluation der Nachhaltigkeit von Unternehmen. Kategorisierung und Analyse ihrer Stakeholderorientierung. Lüneburg: Centre for Sustainability Management e.V.

Petersen, H. (2002): Sustainable Champions. Positionierung von Marktführern im Umweltbereich. Eine empirische Untersuchung. Lüneburg: Centre for Sustainability Management e.V.

BMU & BDI (Hrsg.); Schaltegger, S.; Herzig, C.; Kleiber, O. & Müller, J. (2002): Nachhaltigkeitsmanagement in Unternehmen. Konzepte und Instrumente zur nachhaltigen Unternehmensentwicklung. Lüneburg: Centre for Sustainability Management e.V.

German Federal Ministry for the Environment and Federation of German Industries (Eds.); Schaltegger, S.; Herzig, C.; Kleiber, O. & Müller, J. (2002): Sustainability Management in Business Enterprises. Concepts and Instruments for Sustainable Development. Lüneburg: Centre for Sustainability Management e.V.

Trautwein, S. (2002): Chancen und Probleme des betriebsinternen CO₂-Zertifikatehandels - am Beispiel des Otto Versand, Hamburg. Lüneburg: Centre for Sustainability Management e.V.

Wagner, M. (2002): Empirical identification of corporate environmental strategies. Their determinants and effects for firms in the United Kingdom and Germany. Lüneburg: Centre for Sustainability Management e.V.

Wagner, M. & Schaltegger, S. (2002): Umweltmanagement in deutschen Unternehmen - der aktuelle Stand der Praxis. Lüneburg: Centre for Sustainability Management e.V.

2001

Burritt, R.L. & Schaltegger, S. (2001): Eco-Efficiency in Corporate Budgeting. Lüneburg: Centre for Sustainability Management e.V.

Deegen, T. (2001): Ansatzpunkte zur Integration von Umweltaspekten in die „Balanced Scorecard“. Lüneburg: Centre for Sustainability Management e.V.

Figge, F. (2001): Biodiversität richtig managen - Effizientes Portfoliomanagement als effektiver Artenschutz. Lüneburg: Centre for Sustainability Management e.V.

Figge, F. (2001): Wertschaffendes Umweltmanagement. Keine Nachhaltigkeit ohne ökonomischen Erfolg. Kein ökonomischer Erfolg ohne Nachhaltigkeit. Frankfurt: Fachverlag Moderne Wirtschaft in Zusammenarbeit mit PriceWaterhouseCoopers und dem Centre for Sustainability Management (CSM) e.V.

Figge, F. (2001): Environmental Value Added – ein neuer Ansatz zur Messung der Öko-Effizienz. Lüneburg: Centre for Sustainability Management e.V.

Figge, F.; Hahn, T.; Schaltegger, S. & Wagner, M. (2001): Sustainability Balanced Scorecard. Wertorientiertes Nachhaltigkeitsmanagement mit der Balanced Scorecard. Lüneburg: Centre for Sustainability Management e.V.

Hahn, T. & Wagner, M. (2001): Sustainability Balanced Scorecard. Von der Theorie zur Umsetzung. Lüneburg: Centre for Sustainability Management e.V.

Hoch, N. & Schaltegger, S. (2001): Wie gut berücksichtigen Umwelterklärungen und -berichte zentrale umweltpolitische Themen? Vergleichende Untersuchung am Beispiel von Angaben über CO₂-Emissionen und Energieverbrauch für 1995/96 und 1998/99. Lüneburg: Centre for Sustainability Management e.V.

Petersen, H. (2001): Gewinner der Nachhaltigkeit. Sustainable Champions. Ansätze zur Analyse von Marktführern im Umweltbereich. Lüneburg: Centre for Sustainability Management e.V.

Schaltegger, S.; Hahn, T. & Burritt, R.L. (2001): EMA – Links. Government, Management and Stakeholders (UN-Workbook 2). Lüneburg: Centre for Sustainability Management e.V.

Schaltegger, S. & Petersen, H. (2001): Ecopreneurship – Konzept und Typologie. Lüneburg: Centre for Sustainability Management e.V.

Schaltegger, S. & Synnestvedt, T. (2001): The Forgotten Link Between „Green“ and Economic Success. Environmental Management as the Crucial Trigger between Environmental and Economic Performance. Lüneburg: Centre for Sustainability Management e.V.

Wagner, M. (2001): A review of empirical studies concerning the relationship between environmental and economic performance. What does the evidence tell us? 2nd, revised edition. Lüneburg: Centre for Sustainability Management e.V.

2000

Figge, F. & Schaltegger, S. (2000): Was ist „Stakeholder Value“? Vom Schlagwort zur Messung. Lüneburg: Centre for Sustainability Management e.V. und Bank Pictet in Zusammenarbeit mit UNEP.

Figge, F. & Schaltegger, S. (2000): What is “Stakeholder Value”? Developing a catchphrase into a benchmarking tool. Lüneburg: Centre for Sustainability Management e.V. and Bank Pictet in association with UNEP.

Figge, F. & Schaltegger, S. (2000): Qu’est-ce que la «Stakeholder Value»? Du mot-clé à sa quantification. Lüneburg: Centre for Sustainability Management e.V. et Banque Pictet en association avec UNEP.

Schaltegger, S.; Hahn, T. & Burritt, R.L. (2000): Environmental Management Accounting – Overview and Main Approaches. Lüneburg: Centre for Sustainability Management e.V.