



REPORT AND THE CONCLUSIONS

OF THE 15th IRDO INTERNATIONAL CONFERENCE ON
SOCIAL RESPONSIBILITY (SR) AND CURRENT CHALLENGES 2020:

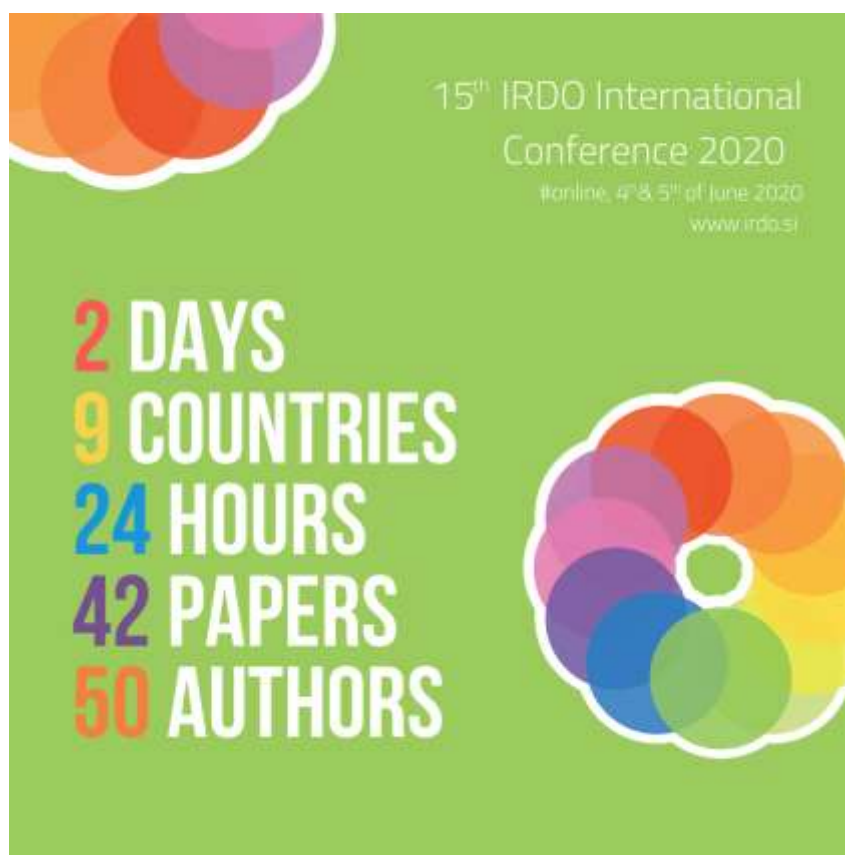
Personal and social responsibility for a sustainable future

June 4-5, 2020, SI-2000 Maribor, Slovenia, EU (online, Zoom)

Honorary sponsor:

Sonja Šmuc,

General Manager of the Chamber of Commerce and Industry of Slovenia



In the name of Conference Program Board and all co-authors of the Conference and the Participants, prepared by **Prof. Emeritus, DDr., Matjaž Mulej**, University of Maribor, Faculty of Economics and Business, and IRDO – Institute for the Development of Social Responsibility, Slovenia, and IASCYS.

Maribor, Slovenia, June, 10th, 2020



Personal and social responsibility for a sustainable future (not only development)

The 15th IRDO International Science and Business Conference has had a title Personal and Social Responsibility for a sustainable future. Conference was organized by IRDO - Institute for the Development of Social Responsibility in cooperation with the University of Maribor, Slovenia, Europe, and numerous supporting partners, including international academies of science. 50 authors presented papers to 70+ participants (on line), the topic was Personal and Social Responsibility for a sustainable future. Sonja Šmuc, General Manager of the Chamber of Commerce and Industry of Slovenia was the honorary sponsor of the conference.

The topics of the conference were divided into four thematic areas: (1) Personal responsibility - responsibility of one-selves as parts of society, (2) Corporate social responsibility (CSR), (3) Sustainable future for society and its environment, (4) Youth, seniority and social responsibility. The common thread was a balance in the human relationship to the environment, society, creation and consumption under responsible management of the development of society and individuals in the light of the EU's Green Agreement and the UN's 2030 Agenda: Let's change the world with the 17 Sustainable Development Goals, adopted in 2015 by nearly all countries. Social responsibility may not be limited to corporations, but includes all stakeholders of the global society – for humankind to overcome the current crises caused by neoliberal destruction of market and democracy.

The Conference was very plural and diverse in terms of both topics and approaches. There are some possible perspectives to look at:

- In order to address the new global challenges - climate change, food provision, cyber-attacks and pandemics - we should move to a perspective that understands sustainable development as a set of sustainable behaviours leading to sustainable future and present.
- Rethinking local development can be a key aspect in achieving food sovereignty.
- A Welfare (rather than Work-fare and War-fare) society (not state only) would provide a suitable frame to achieve sustainability. To establish or re-establish such a (new) society, all the sectors of society should commit themselves in making all the necessary changes in politics.
- Changes will only happen through articulated action of different corporate actors.
- COVID-19 has set a new scenario of human development with multiple consequences. The epidemic outbreak might make corporate actors and governments rethink their models of social development and demand and practice more sustainability.
- However, Global supply chains might change drastically after COVID-19 and as a consequence social exclusion might increase.

These are the conclusions one should accept after this conference:

- Rather than thinking in sustainable development we should be guided by an idea of **sustainable future**, which transcends financial systems.
- Sustainability starts with a **personally responsible individual**.
- Sustainability has many **interdependent** contents and requires a rather **holistic** approach to a **socially responsible** handling of it as a precondition of humankind's survival.
- Part of the failure in achieving sustainable development relies in the **lack of political decision** to make a change.

- **Holism** and solidarity cannot be conceived without recognizing first the **interdependence**.
- **Start-ups and youth** can play a key part in achieving the UN 2030 sustainability goals.
- Tax legislation is often not aligned with sustainability objectives set by governments. **Corporate Tax** should be then understood as a primal aspect of CSR.
- The emphasis of new sustainable model should be done on **human values**.
- The **selection of indexes** in a research is as well a political as ideological choice.
- The establishment and implementation of **Adrastos Award for SR of youngsters** can add to promotion of SR behavior, leading to a socially responsible society.

The **information**-related contributions exposed understanding and use of models of SR behaviour, comparing individual, social and environmental responsibility on the level of desires intentions and behaviour, accountancy, (C)SR management and certificates, ISO 26000 principles, GRI (Guidelines and Reporting Indicators) Frameworks' influence, taxation and non-financial reporting.

The **education**-related contributions exposed various and very informative positive experience of promotion of SR both in classroom and in field work, both in Slovenia and several other countries.

The **technology**-related contributions exposed the potential with positive and negative influences of AI (artificial intelligence), Industry 4.0 etc., hence humans need SR, included in their values system, whom they should consider - both as providers and users.

The **business**-related contributions exposed taxation, certification, change of basis of behavior from 'myself only' to 'interdependent, holistic and responsible us', concepts of Integral World and Integral Slovenia, requirement for modernization of accountancy standards, implementation of many important suggestions coming in e.g. Slovenia from the Chamber of Commerce and Industry and from similar international bodies.

The **entire world** needs SR values as the background of every political decision. European Union adds many crucial documents with crucial statements to the ones of the United Nations. The main obstacle against a general practicing of these (un-named) bases on sustainable future as a crucial attribute of the socially responsible society is one-sided and short term behaviour of business and political people.

Global challenges are taking place in the here and now, and in the future we can expect even more of them, most likely with further increases in intensity, speed and complexity. Global, EU and national strategies and programs for sustainable development, as the responses to these challenges, provide comprehensive catalogues on the major development issues and set of promising guidelines and measures. Humankind needs a new, integrative conceptual framework and process to bring forth practical solutions in implementation and offering alternative(s) to the mainstream non-sustainable economic paradigm.

The conference included a workshop arranged by **IASCYS** (International Academy for Systems and Cybernetic Sciences), addressing cyber-systemic approach to the covid-19 related global socio-economic and sustainability crises.

Proceedings of all 15 IRDO conferences are available free of charge at:
<http://www.irdo.si/en/irdo-conference/>.

POROČILO IN SKLEPNE UGOTOVITVE

15. MEDNARODNE IRDO KONFERENCE

O DRUŽBENI ODGOVORNOSTI IN IZZIVIH ČASA

4. – 5. junij 2020, SI-2000 Maribor, Slovenija, EU (na spletu, Zoom)



Osebna in družbena odgovornost za trajnostno prihodnost (ne samo razvoj)

15. IRDO mednarodna znanstveno-poslovna konferenca je imela naslov Osebna in družbena odgovornost za trajnostno prihodnost. Konferenco je organiziral IRDO - Inštitut za razvoj družbene odgovornosti v sodelovanju z Univerzo v Mariboru, Slovenija, Evropa, in s številnimi podpornimi partnerji, vključno z mednarodnimi znanstvenimi akademijami. 50 avtorjev se je s svojimi avtorskimi prispevki predstavilo več kot 70 udeležencem (na spletu) na temo osebne in družbene odgovornosti za trajnostno prihodnost. Sonja Šmuc, generalna direktorica GZS, je bila častna pokroviteljica konference.

Teme konference so bile razdeljene na štiri tematska področja: (1) Osebna odgovornost - odgovornost do sebe kot dela družbe, (2) Družbena odgovornost podjetij (DOP), (3) Trajnostna prihodnost družbe in njenega okolja, (4) Mladi, starejši in družbena odgovornost. Skupna nit je bila iskanje ravnovesja v človekovem odnosu do okolja, družbe, ustvarjanja in potrošnje, pod odgovornim upravljanjem razvoja družbe in posameznikov ter v luči Zelenega sporazuma EU in Agende Združenih narodov 2030: Spremenimo svet s 17 Cilji trajnostnega razvoja, ki so jih leta 2015 sprejele skoraj vse države. Družbena odgovornost nikakor ni omejena na korporacije, ampak vključuje vse deležnike svetovne družbe - da človeštvo premaga trenutne krize, ki jih povzroča neoliberalno uničenje trga in demokracije.

Konferenca je ponudila veliko in to raznolikih pogledov glede tematike in pristopov. Obstaja nekaj možnih perspektiv:

- Da bi se spoprijeli z novimi svetovnimi izzivi - podnebnimi spremembami, preskrbo s hrano, kibernetскими napadi in pandemijami - bi se morali premakniti k perspektivi, ki trajnostni razvoj razume kot nabor trajnostnega vedenja, ta pa vodi v trajnostno prihodnost in sedanjost.
- Razmišljanje o lokalnem razvoju je lahko ključni vidik pri doseganju suverenosti glede hrane.
- Družba (ne samo država) blaginje (ne pa garanja in vojn) bi zagotovila primeren okvir za doseganje trajnosti. Da bi ustvarili ali ponovno ustvarili takšno (novo) družbo, bi se morali vsi sektorji družbe zavezati, da morajo narediti vse potrebne spremembe v politiki.
- Spremembe se bodo zgodile le z artikuliranim delovanjem različnih korporativnih akterjev.
- COVID-19 je postavil nov scenarij za človeški razvoj z več posledicami. Zaradi epidemije lahko korporativni akterji in vlade premislijo o svojih modelih družbenega razvoja ter povpraševanju in praksi z več trajnosti.
- Vendar se lahko globalne dobavne verige po COVID-19 drastično spremenijo in posledično se lahko poveča socialna izključenost.

To so zaključki, ki bi jih moral po tej konferenci sprejeti vsak posameznik:

- Namesto da bi razmišljali o trajnostnem razvoju, ki ni pokazal izvedljivosti, nas mora voditi ideja trajnostne prihodnosti, ki presega finančne sisteme.
- Trajnost se začne pri osebno odgovornem posamezniku.

- Trajnost ima veliko medsebojno odvisnih vsebin in zahteva precej celostni pristop k družbeno odgovornemu ravnanju z njo kot pogoju za preživetje človeštva.
- Del neuspeha pri doseganju trajnostnega razvoja temelji na pomanjkanju političnih odločitev za spremembo.
- Celovitosti in solidarnosti si ni mogoče zamisliti, če najprej ne prepoznamo soodvisnosti.
- Zagonska podjetja in mladi lahko igrajo ključno vlogo pri doseganju ciljev trajnostnega razvoja ZN 2030.
- Davčna zakonodaja pogosto ni usklajena s trajnostnimi cilji, ki so jih postavile vlade. Davek od dobička pravnih oseb je treba razumeti kot bistven vidik družbene odgovornosti.
- Poudarek novega trajnostnega modela bi moral biti dan človeškim vrednotam.
- Izbor indeksov v raziskavi je tako politična kot ideološka izbira.
- Ustanovitev in izvedba nagrade Adrastos za mlade lahko prispeva k spodbujanju družbeno odgovornega vedenja, kar vodi v družbeno odgovorno družbo.

Prispevki, povezani z **informacijami**, so izpostavili razumevanje in uporabo modelov družbeno odgovornega vedenja, primerjali individualno, družbeno in okoljsko odgovornost na ravni želenih namenov in vedenja, računovodstvo, družbeno odgovorno upravljanje in certifikate zanj, načela ISO 26000, GRI (smernice in poročanje s kazalniki), vpliv obdavčenja in nefinančno poročanje.

Prispevki, povezani z **izobraževanjem**, so razkrili različne in zelo informativne pozitivne izkušnje promocije družbeno odgovornega vedenja tako v učilnici kot na terenu, tako v Sloveniji kot v številnih drugih državah.

Prispevki, povezani s **tehnologijo**, so razkrili potencialne pozitivne in negativne vplive AI (umetne inteligence), Industrije 4.0 itd. Zato ljudje potrebujejo veliko družbeno odgovornega vedenja, ki naj bo vključeno v njihov sistem vrednot, in ga naj upoštevajo v različnih vlogah - kot ponudniki in kot uporabniki.

Prispevki, povezani s **poslovanjem**, so izpostavili obdavčitev, certificiranje, spremembo osnov vedenja s "samo jaz" na "soodvisni, celostni in odgovorni mi", koncept Integralni svet in Integralna Slovenija, zahtevo po posodobitvi računovodskih standardov, izvajanje številnih pomembnih predlogov, ki prihajajo npr. v Sloveniji iz njene GZS, in podobnih mednarodnih organov.

Ves svet potrebuje **vrednote družbene odgovornosti** kot ozadje za vsako politično odločitev. Evropska unija k dokumentom Združenih narodov dodaja številne ključne dokumente s ključnimi izjavami. Glavna ovira za splošno izvajanje teh (neimenovanih) podlag trajnostne prihodnosti kot ključne lastnosti družbeno odgovorne družbe, je ozko in kratkoročno razmišljanje in vedenje poslovnežev in politikov.

Tu in zdaj se dogajajo **globalni izzivi**, v prihodnosti pa jih lahko pričakujemo še več, najverjetneje z nadaljnjim povečanjem intenzivnosti, hitrosti in zahtevnosti. Globalne, EU in nacionalne strategije in programi za trajnostni razvoj, kot odgovor na te izzive, zagotavljajo celovite kataloge o glavnih razvojnih vprašanjih in niz obetavnih smernic in ukrepov. Človeštvo potrebuje nov, celostni konceptualni okvir in postopek, da lahko ustvari praktične rešitve pri izvajanju in ponudi alternativo (-e) prevladujoči ne-trajnostni ekonomski paradigmi.

Konferenca je vključevala delavnico, ki jo je organiziral **IASCYS** (Mednarodna akademija za sistemske in kibernetične znanosti), ki je obravnavala kibernetično-sistemski pristop h globalnim družbeno-ekonomskim in trajnostnim krizam, povezanim s COVID 19.

Zborniki vseh 15-tih konferenc IRDO so na voljo brezplačno na spletnem mestu:

<http://www.irdo.si/sl/irdo-conference/>.

Organizer:



Co-organizer:



Co-financers:



REPUBLIC OF SLOVENIA
**MINISTRY OF EDUCATION,
SCIENCE AND SPORT**

OFFICE OF THE REPUBLIC OF SLOVENIA FOR YOUTH



In cooperation with:

- World Organisation of Systems and Cybernetics (WOSC)
- International Academy for Systems and Cybernetic Sciences (IASCYS), Pau, France
- European Academy of Sciences and Arts, Salzburg
- Bertalanffy Center for the Study of Systems Science (BCSSS)
- International Federation for Systems Research (IFSR)
- CSR Europe
- Slovene Association for Systemic Research
- Slovenian Association for Quality and Excellence
- Chamber of Commerce and Industry of Štajerska, Slovenia
- Association of Employers of Slovenia
- Managers' Association of Slovenia
- Network for Social Responsibility of Slovenia
- Association Social Responsibility Academy
- Slovene Consumers' Association
- Gallus Foundation

Sponsors:



Clipping partner:



Stakeholder Theory Flowchart

Regulatory Stakeholders
 Suppliers and customers
 Agents
 Technology
 Organisations
 Individuals
 Nature of Environment
 IT enabling strategies
 Research ethics
 Trustworthy
 Respect for stakeholders
 Ethical behaviour
 Respect for human rights
 Respect for the top of law
 Care for the environment
 Respect for preservation of natural resources

IRDO Sustainable Development Goals Venn Diagram

Environment
 Economic
 Social
 Life
 Ecological
 Equitable
 Sustainable
 Viable
 Bearable
 Ear

JUST SECTIONS ARE NOT ENOUGH
 EACH PART WANTS TO DEVELOP IN ITS OWN WAY
 ENERGY IS NEEDED FOR CONNECTION

Consciousness, Intentions, Behaviour Diagram

Consciousness
 Intentions
 Behaviour

Partial correlations between different types of responsibility are increasing as we move from consciousness to intentions and behaviour

Zoom Meeting

Participants:

- Marusa, Ekvilib,...
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- MSchwaninger
- Vanja Jakovljevic
- Zivko
- Lucija Medimurec
- David Vaillanco...
- Ema Čady
- teagolob
- Peter Glavič

Accounting and Management Flowchart

ACCOUNTANCY
 ACCOUNTING
 MANAGEMENT IN ACCOUNTANCY
 FINANCIAL ACCOUNTING
 INTERNAL CONTROLS
 PLANNING
 ORG AND HR
 CONTROLLING
 ETHICS
 RISK
 STRATEGY
 SOCIAL RESPONSIBILITY
 INFORMING
 ECONOMIC VALUE ADDED (OBTAINING)
 ENVIRONMENT
 SOCIETY

Sustainable Energy Cycle

- Innovative model being developed by Institute Metron
- All technologies are available
- Developing partners ready
- Funding possible