

Appendix F: Competitiveness indicators for the ex-post evaluation stage

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)
					Situation "before" CSR	Situation "after" CSR				
Response to tender requirements of clients	1	Conformance with clients' tender requirements	own	Percentage	Ratio of tenders in which the company was eligible to participate as conformant with client's CSR requirements over total number of tenders in which a company would possibly participate, for a period of 2 years before the implementation of CSR	Ratio of tenders in which the company was eligible to participate as conformant with client's CSR requirements over total number of tenders in which a company would possibly participate, for a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	<i>Eligible tenders due to conformance</i> <i>Total tenders planned to participate</i>	<ul style="list-style-type: none"> <li>Adoption of production, supply and working models based on fair and ethic trade</li> <li>Adoption of specific practices for supplier / contractor selection, based on their environmental / ethical performance and/or health and safety of their workers</li> <li>Adoption of Voluntary Management Systems, standards and regulations</li> <li>Environment-Friendly production processes</li> <li>Agreements and partnerships with customers and suppliers in order to promote ethical and/or eco-friendly services and products</li> </ul>
Image of company	2	Customer perception of company's social performance	own	Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR	own	Higher value indicates better performance	---	<ul style="list-style-type: none"> <li>Editing of Social/Sustainability and/or Environmental Annual Reports</li> <li>Adhesion to specific ethical /</li> </ul>

<sup>1</sup> For indicators 2-13 and 26-27, if data from surveys are not available or if the user opts to enter their own perception with regards to the value of the indicator "before" and "after" the implementation of CSR, then the user should enter an integer value on a scale from 1 to 5 expressing their perception for the situation "before" and "after" the implementation of CSR respectively.

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness) environmental initiatives at int'l level environmental protection Charity and philanthropy Environment-Friendly production processes
					Situation "before" CSR	Situation "after" CSR				
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR				
				Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR				
				Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR				
	3	Customer perception of company's performance as an employer	own	Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR	own	Higher value indicates better performance		

<sup>2</sup> For indicators 2-13, if the user has available results from a survey, then if the results are measured on a scale from 1 to 5, the user should enter the median of the values assessing the situation "before" and "after" the implementation of CSR respectively.

<sup>3</sup> For indicators 2-13, if the user has available results from a survey, then if the results are expressed as a percentage (0-100), the user should enter the average of the values assessing the situation "before" and "after" the implementation of CSR respectively.

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)
					Situation "before" CSR	Situation "after" CSR				
	4	Customer perception of company's environment at performance	own	Percentage <sup>3</sup> (0-100)	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	own	Higher value indicates better performance	---	
				Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR				
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR				
Employee perception of the company's CSR-related internal values	5	Employee perception of company's non-discrimination (fair and equal treatment) towards employees	own	Percentage <sup>3</sup> (0-100)	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	own	Higher value indicates better performance	---	<ul style="list-style-type: none"> <li>• Code of Ethics and Codes of Conduct</li> <li>• Adoption of Benefits for Employees</li> <li>• Adherence to specific ethical / environmental Int'l Initiatives</li> <li>• Adoption of Voluntary Systems, Standards and Regulations</li> <li>• Labour Assurance Programs</li> </ul>
				Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR				
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR				

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)
					Situation "before" CSR	Situation "after" CSR				
	6	Employee perception of company's salary equality according to gender	Tencati et al (2004)	Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation after the implementation of CSR	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	own	Higher value indicates better performance		
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation after the implementation of CSR	The median of the values collected from a customer survey assessing the situation before the implementation of CSR				
				Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	The average of the values collected from a customer survey assessing the situation before the implementation of CSR				
	7	Employee perception of company's corporate ethics	own	Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation after the implementation of CSR	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	own	Higher value indicates better performance		
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation after the implementation of CSR	The median of the values collected from a customer survey assessing the situation before the implementation of CSR				

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)
					Situation "before" CSR	Situation "after" CSR				
	8	Employee perception of company's policies towards disabled and minorities	Tencati et al (2004)	Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	own	Higher value indicates better performance		
				Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR				
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR				
	9	Employee perception of company's consideration of employees' needs (in relation to work-life balance)	own	Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	own	Higher value indicates better performance		
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR				
				Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR				

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)
					Situation "before" CSR	Situation "after" CSR				
10		Employee perception of company's environmental performance	own	Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation after the implementation of CSR	An integer value expressing the perception of the respondent for the situation before the implementation of CSR		Higher value indicates better performance		
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation after the implementation of CSR	The median of the values collected from a customer survey assessing the situation before the implementation of CSR				
				Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	The average of the values collected from a customer survey assessing the situation before the implementation of CSR				
Recognition by society	11	Perception of society on social performance of the company	own	Scale (1-5) <sup>1</sup>	An integer value expressing the perception of the respondent for the situation after the implementation of CSR	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	own	Higher value indicates better performance	--	<ul style="list-style-type: none"> <li>• Initiatives in Favour of Local Communities</li> <li>• Charity</li> <li>• Activities focused on environmental protection</li> <li>• Stakeholder engagement processes</li> <li>• Editing of Social/Sustainability and/or Environmental Annual Reports</li> </ul>
				Scale (1-5) <sup>2</sup>	The median of the values collected from a customer survey assessing the situation after the implementation of CSR	The median of the values collected from a customer survey assessing the situation before the implementation of CSR				

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)		
					Situation "before" CSR	Situation "after" CSR						
12	Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR	own	Higher value indicates better performance					
										Scale (1-5) <sup>1</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR
	Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	own	Higher value indicates better performance						
							Scale (1-5) <sup>1</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR			
										Scale (1-5) <sup>2</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR
Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	own	Higher value indicates better performance							
						Scale (1-5) <sup>1</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR				
									Scale (1-5) <sup>2</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	
Percentage (0-100) <sup>3</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	own	Higher value indicates better performance							
						Scale (1-5) <sup>1</sup>	The median of the values collected from a customer survey assessing the situation before the implementation of CSR	The median of the values collected from a customer survey assessing the situation after the implementation of CSR				
									Scale (1-5) <sup>2</sup>	The average of the values collected from a customer survey assessing the situation before the implementation of CSR	The average of the values collected from a customer survey assessing the situation after the implementation of CSR	

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)
					Situation "before" CSR	Situation "after" CSR				
Anticipation and adaptation to new regulations	14	Adaptation time to new regulations that were anticipated in advance	own	Absolute value (number of working days)	Working days passed between the introduction of a new regulation, the implementation of which was anticipated in advance, and the adaptation of the company to the requirements of said regulation in a period of 2 years before the implementation of CSR	Working days passed between the introduction of a new regulation, the implementation of which was anticipated in advance, and the adaptation of the company to the requirements of said regulation in a period of 2 years after the implementation of CSR	own	Lower value indicates better performance	<ul style="list-style-type: none"> <li>Estimate average working days passed between the introduction of a new regulation, the implementation of which was anticipated in advance, and the adaptation of the company to the requirements of said regulation for a period of 2 years before the implementation of CSR</li> <li>Estimate the same value for a period of 2 years after the implementation of CSR</li> </ul>	<ul style="list-style-type: none"> <li>Adoption of Voluntary Management Systems, standards and regulations</li> <li>Adhesion to specific ethical / environmental initiatives at int'l level</li> <li>Activities focused on environmental protection</li> <li>Implementation of Environment-Friendly production processes</li> <li>Safeguarding health of employees</li> </ul>
Employee connection to company	15	Employee turnover rate	Murillo and Lozano (2006)	Percentage	Ratio of average number of employees leaving the company per year in a period of 2 years before the implementation of CSR over the average number of people employed during the same period	Ratio of average number of employees leaving the company per year in a period of 2 years after the implementation of CSR over the average number of people employed during the same period	Murillo and Lozano (2006)	Lower value indicates better performance	<p><i>Employees leaving company</i></p> <p><i>Avg. total employees</i></p>	<ul style="list-style-type: none"> <li>Adoption of benefits for employees</li> <li>Labour Assurance Programs</li> <li>Code of Ethics and Codes of Conduct</li> <li>Equal opportunities programs and/or diversity management activities</li> <li>Training activities</li> </ul>
Community ties	16	Staff participation in community volunteer efforts	Perrini (2005)	Absolute (hours per employee)	Average annual hours of volunteer service per employee for a period of 2 years before the implementation of CSR	Average annual hours of volunteer service per employee for a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	<p><i>Avg. employee person - hours for volunteer</i></p> <p><i>Avg. total employees</i></p>	<ul style="list-style-type: none"> <li>Initiatives in Favour of Local Communities</li> <li>Charity and philanthropy</li> <li>Editing of Social/Sustainability and / or</li> </ul>

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)
					Situation "before" CSR	Situation "after" CSR				
	17	Company's contribution to social programmes	Tencati et al (2004); O'Connor and Spangenberg (2008)	Percentage	Ratio of average annual pre-tax profits contributed to community projects over average annual total pre-tax profits for a period of 2 years before implementation of CSR	Ratio of average annual pre-tax profits contributed to community projects over average annual total pre-tax profits for a period of 2 years after implementation of CSR	Balabanis et al (1998)	Higher value indicates better performance	$\frac{\text{Avg. pre-tax profits to community projects}}{\text{Avg. total pre-tax profits}}$	<ul style="list-style-type: none"> <li>Environmental Annual Reports</li> <li>Labour Assurance Programs</li> <li>Adoption of production, supply and working models based on fair and ethic trade</li> </ul>
	18	Employment of local population	O'Connor and Spangenberg (2008), Clarkson (1995)	Percentage	Ratio of average annual number of employees from local region over average total annual number of employees for a period of 2 years before the implementation of CSR	Ratio of average annual number of employees from local region over average total annual number of employees for a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	$\frac{\text{Avg. local employees per year}}{\text{Avg. total employees per year}}$	<ul style="list-style-type: none"> <li>Training activities</li> <li>Adoption of benefits for employees</li> <li>Labour Assurance Programs</li> <li>Safeguarding health of employees</li> <li>Adoption of production, supply and working models based on fair and ethic trade</li> </ul>
Productivity	19	Labour productivity <sup>4</sup>	O'Connor and Spangenberg (2008)	Absolute	Average annual monetary value (in €) of company turnover divided by the average annual person-hours worked for a period of 2 years before the implementation of CSR	Average annual monetary value (in €) of company turnover divided by the average annual person-hours worked for a period of 2 years after the implementation of CSR	after OECD (2008)	Higher value indicates better performance	$\frac{\text{Avg. annual mon. value of company turnover}}{\text{Avg. annual person-hours worked}}$	<ul style="list-style-type: none"> <li>Training activities</li> <li>Adoption of Voluntary Management Systems, standards and regulations</li> <li>Adoption of specific practices for supplier / contractor selection, based on their environmental /</li> </ul>
Product quality	20	Selection of suppliers	Perrini (2005)	Percentage	Ratio of average annual number of suppliers with quality certifications over average annual number of suppliers for a period of 2 years before the implementation of CSR	Ratio of average annual number of suppliers with quality certifications over average annual number of suppliers for a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	$\frac{\text{Avg. sup pliers with quality certifications}}{\text{Avg. total no. of sup pliers}}$	<ul style="list-style-type: none"> <li>Training activities</li> <li>Adoption of Voluntary Management Systems, standards and regulations</li> <li>Adoption of specific practices for supplier / contractor selection, based on their environmental /</li> </ul>

<sup>4</sup> Assuming that there are no changes in the company's production process and equipment

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness) and/or health and safety of their workers
					Situation "before" CSR	Situation "after" CSR				
	21	Total energy consumption	Tencati et al (2004)	Absolute	Ratio of average annual energy consumption (expressed in energy units available to the company) for a period of 2 years before the implementation of CSR over average annual company turnover for same period	Ratio of average annual energy consumption (expressed in energy units available to the company) for a period of 2 years after the implementation of CSR over average annual company turnover for same period	GRI (2011)	Lower value indicates better performance	<ul style="list-style-type: none"> <li>Use average annual energy consumption for the company in its production process (non-renewable energy sources, e.g. coal, natural gas, crude oil, gasoline, diesel etc., and renewable energy sources, e.g., solar energy, wind energy, biofuels etc.) for a period of 2 years before the implementation of CSR</li> <li>Use average annual company turnover for the same period</li> <li>Estimate ratio of average annual total energy consumption over average annual company turnover for the same period</li> <li>Repeat procedure for a period of 2 years after implementation of CSR</li> </ul>	<ul style="list-style-type: none"> <li>ethical performance</li> <li>Environment-Friendly production processes</li> <li>Adoption of benefits for employees</li> </ul>
	22	Emissions	Tencati et al (2004), Perrini (2005), GRI (2008), O'Connor and Spangenberg (2008)	Absolute	Average annual total greenhouse, NOx and SOx emissions (in kilograms) during the production process for a period of 2 years before the implementation of CSR over average annual company turnover in the same period	Average annual total greenhouse, NOx and SOx emissions (in kilograms) during the production process for a period of 2 years after the implementation of CSR over average annual company turnover in the same period	GRI (2011)	Lower value indicates better performance	<ul style="list-style-type: none"> <li>Use average annual emissions of greenhouse gases from all sources used by the company for a period of 2 years before the implementation of CSR</li> <li>Use average annual company turnover for the same period</li> <li>Calculate ratio of average annual emissions over average annual company turnover in this period</li> <li>Repeat procedure for a period of 2 years after the implementation of CSR</li> </ul>	

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness)
					Situation "before" CSR	Situation "after" CSR				
	23	Use of recycled materials	GRI (2011)	Percentage	Ratio of average annual weight (or volume) of recycled input materials used in production process for a period of 2 years before the implementation of CSR over total average annual weight of input materials in the same period	Ratio of average annual weight (or volume) of recycled input materials used in production process for a period of 2 years after the implementation of CSR over total average annual weight of input materials in the same period	GRI (2011)	Higher value indicates better performance	<ul style="list-style-type: none"> <li>Identify average annual weight or volume of recycled input materials used in production process for a period of 2 years before the implementation of CSR</li> <li>Identify average annual weight or volume of materials used in production process for the same period</li> <li>Calculate ratio of average annual weight or volume of recycled input materials over average annual weight of materials used in the production process for this period</li> <li>Repeat procedure for a period of 2 years after the implementation of CSR</li> </ul>	
	24	Compliance with laws and regulations	GRI (2011)	Percentage	Ratio of average annual monetary value of fines for non-compliance with laws and regulations concerning the provision and use of products and services in a period of 2 years before the implementation of CSR over average annual company turnover in the same period	Ratio of average annual monetary value of fines for non-compliance with laws and regulations concerning the provision and use of products and services in a period of 2 years after the implementation of CSR over average annual company turnover in the same period	GRI (2011)	Lower value indicates better performance	<ul style="list-style-type: none"> <li>Estimate average annual monetary fines associated with administrative or judicial sanctions for failure to comply with environmental laws and regulations for a period of 2 years before the implementation of CSR</li> <li>Estimate average annual company turnover for the same period</li> <li>Calculate ratio of average annual fines over average annual company turnover in this period</li> <li>Repeat procedure for a period of 2 years after the implementation of CSR</li> </ul>	
Participation in R&D projects	25	Number of R&D projects	own	Absolute (number of R&D projects)	Number of R&D projects in which the company participated in a period of 2 years before the implementation of CSR	Number of R&D projects in which the company participates in a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	<ul style="list-style-type: none"> <li>Estimate number of R&amp;D projects in which the company participated in a period of 2 years before the implementation of CSR</li> <li>Repeat procedure for a period of 2 years after the implementation of CSR</li> </ul>	<ul style="list-style-type: none"> <li>Adoption of Voluntary Management Systems, standards and regulations</li> <li>Implementation of Environment-Friendly production processes</li> <li>Training activities</li> <li>Adhesion to specific ethical / environmental initiatives at int'l level</li> <li>Activities focused on environmental protection</li> </ul>

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					Situation "before" CSR	Situation "after" CSR				
Entrance in new markets	26	New markets entered	own	Absolute, Scale	Number of new markets in which firm's products/services have been introduced in a period of 2 years before the implementation of CSR	Number of new markets in which firm's products/services have been introduced in a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	<ul style="list-style-type: none"> <li>Self-explanatory</li> </ul>	<ul style="list-style-type: none"> <li>Adoption of production, supply and working models based on fair and ethic trade</li> <li>Implementation of Environment-Friendly production processes</li> <li>Adoption of Voluntary Management Systems, standards and regulations</li> <li>Agreements and partnerships with customers and suppliers in order to promote ethical and/or eco-friendly services and products</li> <li>Adoption of specific practices for supplier / contractor selection, based on their environmental / ethical performance and/or health and safety of their workers</li> </ul>
					An integer value expressing the perception of the respondent for the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR				

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					Situation "before" CSR	Situation "after" CSR				
	27	Export intensity	Ruzzier et al (2007)	Percentage	Ratio of average annual export sales to annual total sales for a period of 2 years before the implementation of CSR	Ratio of average annual export sales to annual total sales for a period of 2 years after the implementation of CSR	Ruzzier et al (2007)	Higher value indicates better performance	$\frac{\text{Avg. export sales}}{\text{Avg. total sales}}$	
					An integer value expressing the perception of the respondent for the situation before the implementation of CSR	An integer value expressing the perception of the respondent for the situation after the implementation of CSR				
Innovation	28	Patent count	Link (1995), Acs et al (2002)	Absolute (number of patents)	Number of patents declared in a period of 2 years before the implementation of CSR	Number of patents declared in a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	<ul style="list-style-type: none"> <li>Estimate number of patents declared by the company in a period of 2 years before the implementation of CSR</li> <li>Repeat procedure for a period of 2 years after implementation of CSR</li> </ul>	<ul style="list-style-type: none"> <li>Implementation of Environment-Friendly production processes</li> <li>Adoption of Voluntary Management Systems, standards and regulations</li> <li>Training activities</li> <li>Labour Assurance</li> </ul>

Competitiveness dimensions	ID	Indicator	Source(s) identifying indicator	Type of measurement	Values that will be inserted by the user		Source(s) identifying metric	Direction of scale	Explanations on how the metric will be measured	Associated CSR actions (this column is included only for methodological completeness) Programs • Adhesion to specific ethical / environmental initiatives at int'l level
					Situation "before" CSR	Situation "after" CSR				
	29	New products and/or services	after O' Regan et al (2006)	Absolute (number of new products and/or services)	Number of new products and/or services introduced by the company before the implementation of CSR	Number of new products and/or services introduced by the company in a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	<ul style="list-style-type: none"> <li>Estimate number of new products and/or services introduced by the company in a period of 2 years before the implementation of CSR</li> <li>Repeat procedure for a period of 2 years after implementation of CSR</li> </ul>	
Management skills	30	Improvement of competences of managers	own	Absolute (number of training initiatives addressed to managers)	Number of hours of training initiatives addressed to managers before the implementation of CSR	Number of hours of training initiatives addressed to managers in a period of 2 years after the implementation of CSR	own	Higher value indicates better performance	<ul style="list-style-type: none"> <li>Estimate the total number of training initiatives registered by the enterprise addressed to managers in the period of 2 years before the implementation of CSR</li> <li>Repeat procedure for a period of 2 years after implementation of CSR</li> </ul>	<ul style="list-style-type: none"> <li>Adoption of Voluntary Management Systems, standards and regulations</li> <li>Implementation of Environment-Friendly production processes</li> <li>Training activities</li> <li>Adhesion to specific ethical / environmental initiatives at int'l level</li> <li>Activities focused on environmental protection</li> </ul>