

**A LEVEL**  
*Topic Exploration Pack*

# BUSINESS

H031, H431  
For first teaching in 2015

## Corporate Social Responsibility

Version 2



## Topic Exploration Pack

### Contents

Topic Exploration Pack.....	1
Contents.....	1
Introduction.....	2
Theory of CSR for Teachers .....	3
Market-led Corporate Social Responsibility .....	4
Disadvantages of CSR: .....	5
Teacher reference: Useful website for Corporate Social Responsibility .....	5
Section 1 – Introductory Activities .....	6
Activity 1.....	6
Activity 2: Role Play Activity.....	6
Activity 3.....	7
Section 2 – In Depth Activities .....	8
Activity 1.....	8
Activity 2.....	12
Activity 3.....	13
Further reading on the subject of Corporate Social Responsibility within Tesco.....	17



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## Introduction

Corporate Social Responsibility (CSR) is a concept within businesses whereby companies ensure the integration of social and environmental activities within their business operations for the good of society. This does, however, involve many parties and over the past few years CSR has been at the forefront of many large multinationals marketing campaigns to prove to consumers that they (the companies) are not just all about profits and market share, but how they can benefit the community at local, national and international levels. It is a key concept within all business as society is more aware through research, the media and interest in the world as whole. It is now part of business culture.

CSR is not a new concept – Cadbury, for example, encouraged its employees to drink chocolate, rather than unsafe water or alcohol in the late 1800's as they believed it was better for them.

CSR is not just about the environment and the percentages of profits that are given away to charity. This is often a misconception from candidates. It is about the impact that individual businesses have on society in a positive light and these are often now promoted within sections of their websites about how the actions that business put into place have and will impact in the future.

### Example: The Body Shop

This business created by Anita Roddick in the 1970's was one of the first to embrace CSR by producing a report on the Corporate Social Responsibility activities that the business completed. The founder's reputation for wanting the business to be 'responsible' was always at the heart of the company's culture. It was the beliefs of Roddick in terms of animal rights, human rights, the environment etc. that made it different and ultimately made others think of CSR in this light. Her legacy continues today.

In smaller businesses, happy staff does not always have to mean pay rises and bonuses (especially during the financial and recession crises of late). Employees want to feel valued, want to have a say in what happens and can be motivated by working for an organisation that they truly believe is socially responsible. Inviting opinions around how the business demonstrates its CSR and investing in staff training will hopefully mean the retention of staff. Appreciating the community and offering opportunities such as part time work or training for students or the long term unemployed can help to incorporate CSR into the future plans for the business. However, it is important to ensure that by raising the CSR profile, it is not seen as a marketing tool for big businesses. To be truly effective CSR should not be viewed as an initiative but the right way to do business, which is probably happening anyway. It is about redefining good practice in a slightly different way.



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## Theory of CSR for Teachers

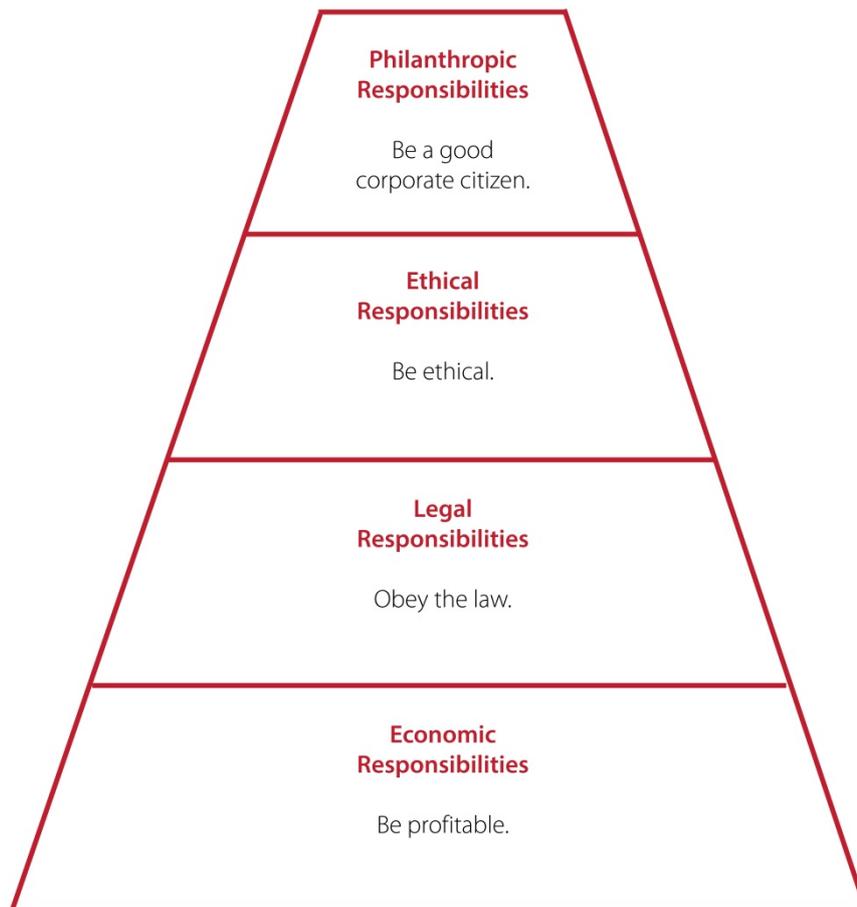
CSR has been around for many years, but its wide ranging implications were not fully understood until much later on. Archie Carroll's "Pyramid of Corporate Social Responsibility" was devised incorporating four different types of responsibility for businesses to follow. These are:

**Economic Responsibility** - ensuring that any business is profitable if it is to survive and thereby having an impact on society.

**Legal Responsibility** - ensuring that all laws are abided by and set within the society.

**Ethical Responsibility** - ensuring that a business should do the right thing even if it is not compelled too within the law.

**Philanthropic Responsibility** - (also known as Discretionary Responsibility) meaning the resources that businesses contribute towards; social, recreational, cultural and social.



Source: Carroll, A.B. (1991). The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders, *Business horizons*, 34 (4), 39-48.



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Thinking specifically about stakeholders, Johnson and Scholes researched in detail about the ethical slant on CSR focusing on the short and long term interest of stakeholders, the shape and change of society as well as the multiple stakeholder obligations.

- **Short term interest:** This could be because an organisation wants to have large and immediate effect on a situation to make improvements and an impact for the better.
- **Long Term interest:** To commit to a long-term investment or programme for years, to ensure sustainability for a given situation of interest.
- **The Shape of Society:** Recognising that society is changing and embracing the changes that are often demanded by the public, ensuring that each organisation is clear in the realistic goals that can be achieved within the parameters of the business.
- **Multiple Stakeholder Obligations:** Within all businesses multiple stakeholders are involved so therefore the organisations need to ensure that the expectations of those parties involved are considered and respected thereby ensuring uniformity within reason. The list of stakeholders could be endless so a cut-off point would need to be considered. The main point is that expectations should be met.

## Market-led Corporate Social Responsibility

CSR has often been used to promote businesses and improve certain brand images over the years but it can be met with certain scepticism. A Nielsen study took place and according to the results, half of the people asked would pay more for their goods if the company were giving something back to society. This has caused many businesses to consider profits or purpose - a good public image can be a crucial marketing asset and its importance cannot be underestimated by business. This raises the question – if a company does good for ‘bad’ or cynical reasons, is the outcome still good overall?

Source ‘Derived from article ‘How marketing is helping to marry profits and purpose’ by Sarah Shearman, The Guardian online, 28 April 2014’

### Examples of business giving something back:

- **Pampers with UNICEF:** The brand Pampers donating the cost of life saving tetanus vaccinations in third world countries, with the promotion of "1 pack = 1 vaccine".
- **Velvet:** The brand promise to plant three trees for every toilet roll used in its three-for-one promise. According to their website over three million extra trees have been planted since 2009 and they are committed to this for the foreseeable future. Their website includes a short film explaining the process.



Source: [http://www.velvettissue.com/our-story/three-trees-promise.aspx#.U2ldy2YU\\_IU](http://www.velvettissue.com/our-story/three-trees-promise.aspx#.U2ldy2YU_IU)

## Disadvantages of CSR:

- **It can be expensive:** Introducing a new policy in order to participate in something new for your business can be very costly. It is reported that on average the top companies spend \$50m a year on their Corporate Social Responsibility activities.

(Source: <http://www.marketingweek.co.uk/news/microsoft-has-best-global-csr-reputation/4008108.article>)

Therefore many aspects of the business could be hit. To implement CSR policies a business can have to pay for new training for staff, the most up-to-date environmental programmes, invest in efficient waste systems, new technology and new marketing strategies. Is it worth it? It can be! However, some writers may disagree such as David Vogel who states in a Forbes article "CSR Doesn't Pay", that investing in CSR programmes may not result in financial benefits to organisations.

- **Shareholder Expectations:** In the past, for publically owned companies, they have had to satisfy the shareholder expectations due to the investment of these stakeholders in the business. Now they do have to consider the social requirements of business verses investor interest. Some may approve but other shareholders may not, reducing their investments or even retracting them completely to invest elsewhere. Therefore a business could lose out on money but is that important when CSR is very current?
- **Trust:** With budgets for Corporate Social Responsibility being so high within large companies, the messages that they hope to send to consumers do not always get across. The consumers can either be neutral or not 100% trusting of the companies in terms of the persona that they are trying to show by being good corporate citizens, behave ethically and treat employees and stakeholders well.
- **Does investment in CSR have to conflict with profits?** Businesses operating within CSR guidelines will give the business a USP if none of your competitors have had the idea before you. Being the first means that you may gain market share before others catch up with you. It could therefore increase profitability, but that would not be the main drive in a business focused on CSR. Consumers would be informed and then more niche markets could be explored to raise the CSR stance within the business.

## Teacher reference: Useful website for Corporate Social Responsibility

This website link shows good examples of initiatives that businesses encourage that impact on society and the community rather than just the profits of the company.



Top 10 Corporate Social Responsibility Initiatives

<http://www.smartrecruiters.com/blog/top-10-corporate-social-responsibility-initiatives/>

*It should be noted that a number of individuals have commented on this blog using language that is not necessarily appropriate for the classroom which is why this has been suggested as a teacher resource rather than a website to refer students to.*

## Section 1 – Introductory Activities

### Activity 1

The subject of Corporate Social Responsibility can be confusing to learners, as sometimes they just assume that it is purely about Business Ethics which it is not. A short media clip about a UK business called Bailey Partnership from the Tutor2U website, is a good introductory case study. The clip shows the types of activities that they participate in as a company giving learners a good understanding of how Corporate Social Responsibility can be accessed within businesses.

<https://www.youtube.com/watch?v=3s4j0jofg7A>

### Activity 2: Role Play Activity

Offices Lunches (OL) was set up in 2003 by the owner Elizabeth Brently. She noticed a growing trend for office workers having lunch 'on the go' and therefore decided that to make lunch even quicker businesses could pre-order food to be made freshly that day and delivered to the offices for employees to enjoy. Since the business started over 10 years ago it has thrived in a very competitive market and now needs to expand to new premises due to its success. As the business is moving, you recognise that changes need to be made in all aspects of the business, including its attitude towards Corporate Social Responsibility. Currently the business is operating at a level that is no worse than others in the area in terms of environmental and social impact, but as you are forward thinking you want to improve this and see it as a major priority. However, you have to convince certain managers and especially the owner Elizabeth Brently who is driven by profit and targets.

#### Part A:

In groups discuss the following issues and report them back to the rest of the class.

- Why is Corporate Social Responsibility an important aspect of the new expanded business?
- What would the benefits of implementing a new CSR policy be to the business?
- What should we do to ensure that all employees and stakeholders are aware of our commitment to CSR?



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- What would be the first few initiatives that you consider the business should investigate to implement in the short-term?

## Part B:

Choose one of the following options to summarise your group's discussions emphasising the importance of Corporate Social Responsibility in the business world:

- An email to all staff explaining the thoughts and ideas and what the impact will be on the business and its staff.
- An article to go onto the company website which outlines the new and improved attitude towards CSR and how it will impact on the business.
- A formal report written for shareholders which summarises your meeting and includes the main issues and ideas, as well as outlining the impact on the business and how this will affect the shareholders specifically.

## Activity 3

Using the start of the following sentences, complete each statement ensuring that the endings are referenced to demonstrate your understanding of Corporate Social Responsibility. Once completed, in pairs compare and discuss your statements.

1. Companies should do the
2. They should do
3. Managers should consider all
4. Businesses should be more socially
5. Companies need to increase their green
6. Businesses should behave more
7. Companies need a social



## Section 2 – In Depth Activities

### Activity 1

In 2012 Forbes reported on a survey conducted by the Reputation Institute (a private global consulting firm) who asked 55,000 people across 15 different markets to rank 100 of the world's most famous multinational and reputable companies in terms of their Corporate Social Responsibility.

You need to research three of these global businesses and describe:

- your personal response to the CSR policies of these companies;
- why you think these companies have appeared within the top ten list

Remember to focus on three of the top ten companies in detail (If candidates have access to the Internet then it will be easy for them to Google Forbes to identify the top ten list, but it does not detail why).

### Top Ten list

- Microsoft, Disney, Google – all joint leaders
- BMW
- Daimler
- Sony
- Intel
- Volkswagen
- Apple
- Nestle

#### The joint leaders: Microsoft and CSR

Microsoft corporate citizenship website states that it is 'Creating a real impact for a better tomorrow' (Source: <http://www.microsoft.com/about/corporatecitizenship/en-us/> )

It recognises that as the company has grown the business is no longer just about the products and services that it produces (even though these are still very important) but also the impact it can have on society in other aspects of the world.

According to marketing week (Source: <http://www.marketingweek.co.uk/news/microsoft-has-best-global-csr-reputation/4008108.article>) '



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Microsoft gave more than \$900m in cash and software to non-profits worldwide last year, reduced its carbon emissions by 30 per cent per unit of revenue compared with 2007 according to its 2012 citizenship report.' Microsoft shows that its CSR agenda is very important to them. It is a forward thinking organisation which wants to impact on society in a very positive way and do this through committing to many different initiatives throughout the world, thereby enabling the CSR profile to be raised.

We could be cynical and say that it is all about the publicity, but the commitment has to be there from the directors, managers and employees as a whole if the success is to continue. Microsoft has consistently been within the top ten CSR businesses for many years, so the commitment is somewhat demonstrated through its consistency.

## **Disney and CSR**

The Walt Disney Company has often focused in the past few years on issues to do with the environment, the community and labour issues, whilst heavily focusing on volunteering for the masses as well as giving to natural disaster charities. Using its very famous brand image which has dominated the world of 'fun' and 'make believe', the organisation has had very clear objectives to ensure that CSR is taken seriously by all. In the theme parks there is a strong focus on the environment and the company takes part in animal conservation and breeding programmes to ensure that they make a difference for conservation around the world for generation's to enjoy. Within the film part of the corporation, part of the proceeds from three Disney nature films to date – Earth, Oceans, and African Cats – have been invested in planting three million trees in Brazil's threatened Atlantic Forest, protecting 40,000 acres of coral reef in areas within the Bahamas, and preserving 50,000 acres of Savanna wildlife corridors in Africa for future generations.

Volunteering has been an important aspect of the CSR profile. Disney has in the past offered free tickets to a million people, providing that they completed some voluntary service within an organisation, presumably hoping that the voluntary service would continue to change society's attitude. This has been taken up by over one million people in the USA showing the power and influence a corporation like Disney can have on a nation and the world.

According to its website Disney wants to "reinforce the attractiveness of our brands and products and strengthen our bonds with consumers and neighbours in the communities the world over." It continues to strive to do this within its business culture as a whole.



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## Google and CSR

Google as a business has always been committed to CSR since it was created. The company has actively been involved in many global initiatives, designed to tackle the global challenges of education, poverty and climate change. This wide ranging global portfolio may be why, within the survey conducted by Reputation Institute, Google came joint number one in terms of its CSR.

Some of the initiatives it has created are:

"Google China Social Innovation Cup for College Students"

This is a nationwide competition to empower the youth of China to embrace social change by funding viable projects which support the potential future China leaders and the values of CSR as a whole. 100 colleges and universities within China, who participate in this successful competition, get to share 500 Google "Campus Volunteer Stars" Scholarships every year. Over the years many different social issues have been addressed within the areas of disability, healthcare, arts and culture, education and the development of community.

Google has also funded the construction of 15 Google Quake Relief Hope Schools as a result of the devastating earthquake in 2008 that claimed the lives of many Chinese citizens in the Sichuan province in Western China, as well as helping with the immediate aftermath of the quake.



Other examples of CSR directly from the Google website are:

- PHE Summer Camp's college students tour Google headquarters (07/2007)
- 2007 New Great Wall Self-Empowerment Summer Camp's leaders and trainees tour Google headquarters (08/2007)
- Partnership with JA China (02/2008)
- State-level Poverty Counties – Shaanxi Province, Chunhua County Survey Investigation (06/2008)
- Support for Tsinghua University Charity Foundation's activities (07/2008)
- Support for Guizhou Province education effort (07/2008)
- Google Cultural Club hosts arts and culture charitable activities (2008)
- Innovate, develop and implement the "One Egg" project (2009)
- Tianjin Polytechnic University Deaf Students tour Google China headquarters (03/2009)
- Fund & support 2009 Mianyang City's Junior High School track meet (03/2009)
- Google China employees participate in GoogleServe community services (06/2009, 06/2010)
- Sponsored Qinghai/Tsinghua University summer exchange program (07/2009, 07/2010)
- Gong1pin Beta, encouraging public to take an active part in philanthropy by circulating Gong1pin tickets (2011/01)
- 17gong1 Beta, online information sharing centre for philanthropy activities (2011/03)
- Donated 164 used desktops and some computer accessories for "Green Computer Action for Poverty Alleviation" (2011/03)

Source: <http://www.google.cn/intl/en/about/company/responsibility/>



## Activity 2

Cynics may argue that many businesses are raising the profile within their websites of Corporate Social Responsibility to project a good public image. Using a suitable business to help illustrate your answer, discuss this statement.

Most organisations these days produce many facts and figures about how reductions of this and that have been made as well as contributions to society whilst their underlying business culture remains unchanged. It could be argued that these businesses are likely to continue with this approach and decisions would still be made with profit being at the forefront of their mind, rather than aspects of CSR. This could be and will be, a realistic scenario for some businesses but it is dangerous in terms of society as we have access to many different types of information through the media and of course instant information from social media. The media like to report 'exclusively' on any breaches that have occurred within business as it makes a good story and this can have an immediate impact on a business's reputation. Recently with the Rana Plaza Bangladesh factory disaster, it was reported that only 9 out of the 29 brands who used the factory to produce goods showed good faith by attending an organised meeting to discuss compensation for their negligence. The businesses who did attend were: Bon Marché, Camaieu, El Corte Ingles, Kik, Loblaw, Mascot, Matalan, Primark, Store Twenty One. Their reputations therefore are upheld with contributions reportedly been given from the businesses to the families but what about the other companies? Do they not have a responsibility?

This article examines the incident in terms of discussing whether the CSR approach of some of the companies involved is truly embedded throughout their business practice:

<http://knowledge.wharton.upenn.edu/article/does-the-good-outweigh-the-bad-sizing-up-selective-corporate-social-responsibility/>

The key issues from this example that should therefore be discussed should be:

- *What is the underlying intent of a business when considering CSR in planning? Is it based on profit or morals?*
- *What are the potential circumstances that are being considered? Is it purely a profit focussed decision considering the global recession and recovery?*
- *What are the trade-offs for the business with when considering Corporate Social Responsibility?*

Ultimately it is down to the business to make its own decisions when it comes to profits verses morals but one would hope that a good mixture of the two would enable society and business to be at one.



## Activity 3

Tesco are one of the leading supermarkets within the UK with a market share of 28.7% according to The Guardian in March 2014.

<http://www.theguardian.com/business/2014/mar/11/tesco-market-share-shrinks-lowest-level-decade-aldi-supermarket>

Using your knowledge of CSR select two of the different categories of Corporate Social Responsibility from the list below that Tesco uses within the diverse business empire that it has built up over the years and explain how it is able to have influence on society.

- The community in the UK

Tesco was responsible for introducing the Computers for Schools vouchers in the early 1990's, with the idea being that when someone spent £10 on shopping, they were offered a voucher to pass on to a school to enable them to purchase equipment for computers. Obviously the more vouchers that were collected, the more the school could choose. Many vouchers were required to purchase items - the more you shopped, the more vouchers would be given. Over the years schools have benefitted from all sorts of different equipment, ranging from cameras and printers to computers. Tesco was obviously keen to be involved in such an initiative as they could assist schools and in turn schools would promote shopping at Tesco to the parents. This is a clear example of how Tesco has helped many schools which in turn has helped local communities keep up-to-date with technology.

Tesco also established a Trust run by a board of trustees in 1987 with the view to supporting local and national community charities. To date, Tesco has donated over two million pounds to different causes and has a continued commitment to these worthy causes.

Sponsorship of events is one way businesses can be associated with a charity or cause on a long term basis. The events are always promoted with the business name attached to the event, which in turn creates good community feeling towards the company. Tesco has been sponsoring 'The Race for Life' for 13 years, with the event getting larger each year creating publicity to enable more funding for Cancer Research UK's life-saving research as well as promoting Tesco.

With the increase in obesity in the modern world, Tesco launched a new healthy initiative in 2014 called 'The Happy Eat Project' aimed at primary school aged children. The initiative aims to educate the next generation about where food comes from, to encourage them to try new foods and also make healthy choices. Tesco has linked up with other multinational companies in order to promote this new initiative with the view to helping with the obesity crisis using young people who also can therefore have a major influence on the family's eating by educating their parents. This is another good example of how Tesco is able to have such a positive influence on the everyday lives of communities.

Version 2



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Tesco has committed to many education projects and schemes in both the UK and worldwide, giving young people opportunities to succeed by encouraging commitment and hard work. Such opportunities are categorised as Inspire, Equip and Enable with the following facts on their website from 2013/14 based on worldwide initiatives:

## Inspire

- South Korea – launch a mentoring programme for school and college aged students
- Czech Republic – run and host an online retail business game for university students
- Poland – launch an outreach programme where Tesco colleagues visit their former schools

## Equip

- UK – offer 5,000 places on our apprenticeship programmes
- Thailand – provide 365 scholarships for university students from deprived backgrounds
- UK, Ireland and Poland – donate learning equipment to thousands of schools and clubs
- Turkey – offer educational classes through our Kipa Family Clubs

## Enable

- UK – create 500 jobs for young long-term unemployed people through our Regeneration Partnership Stores
- South Korea – expand our paid internship programme for college students and offer opportunities for full-time employment after six months
- Ireland – triple the number of places on our graduate programme.

Adapted from page 16:

[http://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0CCwQFjAA&url=http%3A%2F%2Fwww.tescopl.com%2Ffiles%2Fpdf%2Freports%2Ftesco\\_and\\_society\\_2013\\_ipad.pdf&ei=bRpiU929Ls7iO\\_OQglAJ&usq=AFQjCNHZjjCzSJT71vRYkYtMFy7p4tLNFA](http://www.google.co.uk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0CCwQFjAA&url=http%3A%2F%2Fwww.tescopl.com%2Ffiles%2Fpdf%2Freports%2Ftesco_and_society_2013_ipad.pdf&ei=bRpiU929Ls7iO_OQglAJ&usq=AFQjCNHZjjCzSJT71vRYkYtMFy7p4tLNFA)



- The Environment

Several years ago supermarkets stopped handing out free carrier bags, as they wanted to encourage customers to bring along reusable bags to help the environment. Supermarkets prior to this had introduced biodegradable bags but wanted to do more. On 1<sup>st</sup> October 2011 Wales were the first country in the UK to introduce a 5p minimum charge on most single use carrier bags. This has resulted in a 76% drop in the use of these bags.

<http://www.telegraph.co.uk/earth/environment/10188375/Supermarkets-hand-out-8-billion-plastic-bags-highest-for-four-years.html>

Tesco however introduced the 'Bags for Life' scheme several years ago to encourage its shoppers to purchase bags for 10p, £1 and upwards with the view to bringing them back every time they shop at the store. This really has worked as many consumers do often have bags in their cars to reuse. The introduction of a 5p charge in Wales does make consumers think about if they should pay for an extra bag, which has resulted in a dramatic drop in the percentages handed out. Maybe Tesco should go this way to have even more of an impact on the environment, as it has shown the influence that it can have within communities?

Packaging has long since been a problem for supermarkets with the increase of more processed food moving away from food from its source. Tesco therefore has been looking at many different ways in which to reduce its packaging of items by having good designs to reduce both the weight and amount of packaging, and increasing the amount of recyclable materials that are used. The average consumer does want the product that they are purchasing to look good, so this is a challenge to Tesco to ensure that the quality of its goods is still retained whilst meeting its recycling targets.

Recycling items such as cardboard, paper, glass, tins, batteries, printer cartridges, clothes, books, shoes etc. are all made easier by Tesco by having recycling areas within its stores or in the car parks which encourages customers to use the facilities that they provide. Many councils offer this service on a weekly or fortnightly basis but not for all the above items. This is another example of how Tesco is helping the community with their commitment to Corporate Social Responsibility.

Within the Tesco website it seems committed to reducing its carbon footprint, having zero carbon stores and implementing a water strategy as well as having a policy on refrigeration emissions. It is obvious that it is committed to researching and acting upon the research discovered to ensure that it is participating in protecting the environment for future generations to enjoy.



- Suppliers

Tesco's commitment in terms of its policies and initiatives for ethical trading and responsible sourcing food. Its website includes policies based on the following categories:

- Our Trading Fairly approach
- Fair Trade
- Seafood
- Animal Welfare
- Responsible retailer of alcohol
- Genetic Modification
- Soy
- Palm oil
- Timber and Factories that work with Tesco in Bangladesh.

- The workplace

Creating jobs with the opening of larger and smaller stores as well as Tesco finance, Tesco Direct and other new aspects within Tesco. Its website details the following based on its commitment to its workforce:

- Rewards and benefits
- Pensions
- Everyone is welcome
- Health and Safety
- Creating good jobs and careers.

- The Overseas community

Trading responsibly, Fair Trade and the introduction of new Fair Trade products.



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## **Further reading on the subject of Corporate Social Responsibility within Tesco**

Article based on collecting vouchers for schools:

<http://www.theguardian.com/education/mortarboard/2011/feb/16/should-we-collect-school-vouchers>

Introduction of the new Tesco initiative Farm to Fork from the Eat Happy Project launched in 2014:

This website contains information and a YouTube video of the launch which demonstrates the Tesco message around wanting to educate the next generation on where food comes from:

<http://www.tescopl.com/index.asp?pageid=17&newsid=926>

Plastic bag article:

<http://www.telegraph.co.uk/earth/environment/10188375/Supermarkets-hand-out-8-billion-plastic-bags-highest-for-four-years.html>

Tesco CEO Philip Clarke wrote an article about the commitment Tesco has to its staff:

[http://www.tescopl.com/assets/files/cms/Philip\\_Clarke\\_CEO.pdf](http://www.tescopl.com/assets/files/cms/Philip_Clarke_CEO.pdf)



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