

Ibitekerezo by'Abikorera

Abagore mu Buyobozi bw'Ibigo by'Ubucuruze Bateza Imbere Imikorere ya ESG (Kwita ku Bidukikije, ku Mibereho n'Imiyoborere myiza): Hari ingero zifatika zibihamya

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IFC Inyandiko K'Ubumenyi bw'Imiyoborere y'Ibigo by'Ubucuruze



Creating Markets, Creating Opportunities

Ibyerekeye Itsinda rya IFC rishinzwe imiyoborere y'ibigo by'ubucuruze

Itsinda rihuriza abakozi batanga inkunga mu ishoramari n'abajyanama b'imikorere mu ikipe imwe. Abagize iy kipe bahuriza hamwe gutanga inama ku bintu byose bijyanye n'imiyoborere y'ibigo, no guha abakiriya serivisi zitandukanye nko kongera imikorere yubuyobozi, kunoza igenzura ry' ibidukikije n'imiyoborere y'ubucuruze bujshingiyeye ku muryango. Itsinda kandi rifasha mu gushyigikira kunoza imiyoborere no kuvugurura ibikorwa mu masoko mashya no mu bihugu biri mu nzira y'iterambere, hahuzwa ibikoresho by'ubumenyi, ikoranabuhanga, n'imiyoboro ku rwego rw'isi no mu karere.

Alexandre Di Miceli na Angela Donaggio

Iyi nyandiko irasuzuma ubushakashatsi buriho bwerekana ko kugira abagore benshi mu buyobozi bw'ibigo by'ubucuruze no ku rwego rw'inama z'ubuyobozi bukuru bifitanye isano n'imikorere inoze y'ikigo muri rusange. Abanditsi bakoze isuzuma risesuye ry'inyandiko zakozwe kugira ngo bagaragaze ingero zifatika zihuza uburinganire n'iterambere ry'ibidukikije, imibereho n'imiyoborere myiza. Bagaragaje ingero zihuza ESG n'imikorere myiza y'ibigo, berekana ku rwego rw'ubucuruze agaciro k'uruhare rw'abagore mu nama zifata ibyemezo no mu buyobozi bukuru.

Ijambo ry'Ibanze

Nk'uko bigenda mu makipe y'imena, mu nama nyobozi z'ibigo hashobora kuba ubwuzuzanye budasanze butanga agaciro kiyongereye kava mu guhuza ibitekerezo by'abantu batandukanye. Nta gushidikanya ko gukusanya itsinda rifite amateka n'ubuhanga bisa bishobora gutanga umusaruro. Ariko rero, amahirwe manini ari mu guhuriza hamwe ibitekerezo bitandukanye kuko bitanga amahirwe yo kubyara umusaruro urenze kure igiteranyo cy'igice ku kindi.

Iri ni isezerano ritangwa n'ubudasa: ko guhuza ibitekerezo bitandukanye, uburambe hamwe n'imyironoro itandukanye mu nama nyobozi bibyutsa ibiganiro—mpaka bitera, ihangana no gufata ibyemezo byiza kurusha, byongerera agaciro umusaruro. Inama z' ubutegetsiidashingiyeye ku gitsina ntikunze kugwa mu mutego wo gutekereza mu matsinda, ntikunze gutinda mu byanone, kandi akenshi ikunze kwibaza ibibazo by'ingenzi bizakomeza ubucuruze mu gihe kirekire.

Byongera gusa n' itsinda ridashingiyeye ku gitsina ry'abayobozi mu bakozzi bakuru ritanga ubuhanga bwimbitse kandi bwagutse, byongera agaciro k' ubucuruze kava mu bunararibonye n'ibitekerezo bitandukanye.

Ubudasa bugizwe n ingingo nyinshi zitandukanye, uhereye ku buhanga, uburambe, umuco, igihugu cy'inkomoko, ubwoko, uburyo bw'imitekerereze. Uburinganire buri mu bwoko bugaragara cyane bw'ubudasa, bukurura benshi bo mu mico isanzwe izwi mu bashinga amasoko, abanyapolitiki

Abashoramari nabo, barushaho kwibanda ku nama nyobozi zidashingiyeye ku gitsina no mu buyobozi bukuru, kandi biterwa n'impamvu nziza. Abashoramari bumva amahirwe ari mu kuzamura umubare w'abagore mu buyobozi bw'ibigo by'ubucuruze—binjiza ibitekerezo by'igice cya kabiri cy'abatuye isi nk'ikigaragaza

neza uko abakiriya, abaturage, n'abandi bafatanyabikorwa bakira imikorere y' ikigo. Abashoramari banabona kandi ingaruka zikomeye zo kunanirwa gufata ingamba ku burunganire-bucye buri mu buyobozi.

Ibi bitekerezo by'abikorera bigenga byatanzwe na Alexandre Di Miceli na Angela Donaggio byongera ku bimenyetso bigenda biba byinshi bikomeza icyizere cy'abashoramari mu bigaragarira rusange ko ubudasa, cyane cyane uburinganire bwongerera agaciro ibigo. Buhaza byinshi mu bimenyetso bihari kandi ikora inyandiko y'ingirakamaro ya bose ku bice by' ingenzi by'ubushakashatsi k'uburinganire.

Mu gusesengura byimbitse ubushakashatsi buhari, abanditsi berekana impamvu nyinshi zumvikana-zo guharanira uburinganire hejuru mu buyobozi. Bashyira ahagaragara ingero zifatika zerekana isano ry' inama z' ubutegetsizidashingiyiye ku gitsina n'inzezo z'ubuyobozi nkuru zifite gahunda zikomeye ku bidukikije, imibereho myiza, n'imiyoborere. Kandi bigashira ahagaragara n'ingero zihuza gahunda zikomeye z'ibidukikije, imibereho myiza, n'imiyoborere n'imikorere myiza y' ikigo cy' ubucuruzi. Nk'urugero, abanditsi berekana inyigo zerekana ko inama z' ubutegetsi zidashingiyiye ku gitsina zitanga raporo zinyuze mu mucyo, zitagaragaza intege nke imbere mu mikorere, hamwe n'ubuziranenge bw'ibyinjira. Izindi nyigo zivuga ku isano iri hagati yo kuba hari abagore mu nama nyobozi n'agaciro, nyungu ku bucuruzi, kubaha imyitwarire n'imibereho rusange, hamwe n' uruhare rw'abaturage.

Ibisubizo nk'ibi biva mu bushakashatsi byubaka icyizere cy'abashoramari, biganisha ku ishoramari ry' igihe kirekire hamwe n'ibigo byinshi by'agaciro. Imyumvire rusange

Ikiganiro kiriho ubu ku burunganire—no muri rusange, ku kamaro k'ibikorwa by'ibidukikije, imibereho myiza, n'imiyoborere—bigira uruhare runini mu kumva ko isi y'ubucuruzi itagomba kuba kure y' abaturage muri rusange kandi ko hagenda hiyongera uko dukenera kongerwa imbaraga n' imyumvire inyuze mu mucyo. Isi y'ubucuruzi ibera indererwamo nziza abaturage bayo hamwe n'abakiriya bishoboka cyane ko ibonwa nk'iyi kwizerwa kandi ishira mu gaciro.

Mu kuzamura uburinganire mu nama z'ubutegetsi n'ubuyobozi, bigira uruhare mu kongera umwanya no kwibanda ku bidukikije, imibereho myiza, n'imiyoborere, ibigo by' ubucuruzi bishobora kugabanya imyumvire mu bice bimwe na bimwe byerekana ko ubucuruzi ari ikintu gitandukanyijwe, aho bake bafite uruhare. Niba, icyarimwe, ibi bigira uruhare mu guteza imbere imikorere y' ikigo, kongera agaciro mu mikorere y'ibigo by' ubucuruzi.

Ibi bitekerezo by'abikorera bigenga byerekana ko byombi bishoboka, kandi rwose ko bifitanye isano ya hafi. N'ibimenyetso bishimishije kandi byakiriwe neza natwe bo mu bigo by'ishoramari bikora kugirango dushishikarize uburinganire mu nama z' ubutegetsi n' imiyoborere rusange.

Paul Lee

Umuhanga wigenga mu mwuga w'Ishoramari

Wahoze akuriye imiyoborere y'ibigo b'ubucuruzi muri kigo gifasha abashoramari kiwi nka 'Aberdeen Asset Management'

Wahoze ayobora ibikorwa by'ishoramari muri kigo cy'igihugu gishinzwe pansiyiyo 'National Association of Pension Funds'

Wahoze ari Umuyobozi wa sosiyete gifasha kunoza imicungire y'ibigo izwi nka 'Hermes Equity Ownership Services'

Akaba ari umwe mu bagize Itsinda Njyanama rya IFC mu Miyoborere y'Ibigo by'Abikorera

Abagore mu Buyobozi bw'Ibigo by'Ubucuruzi Bateza Imbere Imikorere ya ESG: Hari ingero zifatika zibihamya

Alexandre Di Miceli na Angela Donaggio¹

Ingero nyinshi zishyigikira isano riri hagati yo kugira abagore benshi mu myanya y'ubuyobozi bw'ibigo by'ubucuruzi ni ubwiyongere bw'inyungu. Ariko kandi, ubushakashatsi bugaragaza ingingo itavugwa cyane mu by'ubucuruzi n'ubukungu, aho gufatira muri rusange byose. Mu masesengura yimbitse harimo inyigo yo muri 2015 ishyira hamwe ibyavuye mu bushakashatsi (140), imibare yaturutse mu bihugu (35) n'ibigo (90,070).² Muri iyi nyigo, abanditsi Kris Byron na Corinne Post berekana ko kugira abagore benshi mu nama z'ubutegetsi bifatanye isano ryiza n'ingamba zongera inyungu mu bigo. icyitonderwa ariko, ubu bushakashatsi bwerekana ko iyi mibanire ikomeye mu bihugu bifite uburuzi bukomeye bw'abanyamigabane, biterwa nuko inama z'ubutegetsi zikora kandi zikomeye muri ibi bihugu.³

Ubundi bushakashatsi buherutse gukorwa ku ngaruka z'abagore mu buyobozi bwerekanye isano—nubwo rifite intege nke—mu kongera ibipimo ngenderwaho by'igihe kirekire mw'icungamari, nk'inyungu rusange, igiciro cy'imigabane, hamwe n'inyungu z'abanyamigabane. Iri sesengura rya meta-2017 ryakozwe na Seung-Hwan Jeong na David Harrison ryashize hamwe ibisubizo by'Ubushakashatsi (146) bwakorewe mu bihugu (33) bitandukanye mu myaka irenga makumyabiri, butanga urugero rw'ibigo birenga (46,000).

Imikorere y'icungamari ntabwo byonyine byerekana iterambere ry'ikigo

Ibyo byavuzwe, twizera ko hari imbogamizi mw'ishuri ry'ibitekerezo rifata ko imikorere y'icungamari ari cyo gipimo cyonyine cy'itsinzi n'iterambere mu bigo. Muri make, Ushingiyiye gusa ku icungamari kureba imikorere y'ibigo, ariyo mpamvu yonyine yo kongerera abagore benshi mu nama z'ubutegetsi z'ibigo by'ubucuruzi no mu myanya y'ubuyobozi kwaba ari amaherezo gushyira ku gutera imbere.

Ariko, turemeza ko igitekerezo cy'imikorere y'ibigo kigomba kwaguka kigasumba ibibera imbere mu bigo hasi. Impamvu? Nyuma y'ibibazo byinshi by'amasosiyete hamwe n'urukozasoni, abafatanyabikorwa barasaba cyane imyumvire yisumbuyeho amahame mbwirizamuko, ku bidukikije, n'imibereho myiza rusange—atari ari ukubera ko byanze bikunze biganisha ku kwiyongera ku nyungu ariko kubera ko zigabanya ingaruka, ziteza imbere uruhare rw'abaturage, no kuzamura ubuzima burambye bw'ikigo.

Ese Abagore mu buyobozi bw'ibigo by'ubucuruzi bivuze iki?

Muri rusange iyi mvugo ivuze abagore mu nama nyobozi z'ibigo by'ubucuruzi no mu myanya yo ku nzego zo hejuru.

¹ Alexandre Di Miceli da Silveira ni umufatanyabikorwa mu bashinze Direzione Management Consulting akaba n'umwarimu wigisha imiyoborere y'ibigo muri rusange n'imiyitwarire iboneye mu ishuri ry'ubucuruzi rya Alvares Penteadu muri Sao Paulo. Ni umwanditsi w'ibitabo byinshi byaguzwe cyane kuri izi ngingo muri Brazil, harimo nka *The Virtuous Barrel: Uko wahindura amakosa y'ibigo by'ubucuruzi ukabigira byiza binyuze mu myitwarire iboneye, imiyoborere myiza muri Brazil no ku Isi hose, hamwe n'imiyoborere rusange: Ibyingenzi biranga abayobozi*. Alexandre yakoze ku mishinga ijyanye no kunoza imikorere mu by'imiyoborere mu bigo birenga 20. Ni umujyanama wigenga w'ibigo byinshi nka IFC na OECD akaba n'umwe mu bagize komite yateguye amategeko agenga imiyitwarire iboneye muri Brazil (Brazilian code of best practices) yatanze na IBGC. Alexandre afite impamyabushobozi y'Ikirenga (PhD na M.Sc (Management) yakuye muri Kaminuza ya São Paulo kandi akaba n'umwarimu udahoraho muri Kaminuza ya Cornell University na Université Catholique de Louvain. Ku bw'uruhare yagize mu micungire n'imiyoborere y'ibigo by'ubucuruzi muri Brazil, Alexandre yakiriye ibihembo byinshi bikomeye.

Angela Rita Franco Donaggio ni umufatanyabikorwa mu bashinze Direzione Management Consulting, umwarimu w'amategeko y'ibigo by'ubucuruzi n'imiyoborere yabyo muri Getulio Vargas Foundation na FACAMP, akaba n'umushakashatsi w'ikigo ku mategeko, uburinganire n'indangamuntu muri Fondasiyo ya Getulio Vargas. Ni umwanditsi w'ibitabo bivuga ku miyoborere y'ibigo, amategeko abigenga n'uburinganire, harimo imiyoborere y'ibigo n'amasoko mashya: *Kurengera abashoramari n'amakosa y'igenzurwa no kwigenga*. Yakoranye n'ibigo bitandukanye, afasha kuzamura uburinganire bwabo n'imikorere mu miyoborere. Angela afite impamyabushobozi y'ikirenga (PhD) mu mategeko agenga ibigo by'ubucuruzi yavanye muri Kaminuza ya Sao Paulo na (M.Sc) mu mategeko y'ubucuruzi n'iterambere ry'ubukungu n'imibereho rusange kuva muri Fondasiyo ya Getulio Vargas. Yakozwe mu myanya y'ubushakashatsi mu mashuri yigisha amategeko ya Kaminuza za Harvard na Cornell.

² Byron, K., na Post, C. 2106. "Abagore mu nama z'ubutegetsi n'imikorere n'imiyoborere rusange y'ibigo: Isesengura rya Meta." *Imiyoborere y'ibigo*, : *Raporo y'Isi yose* 24(4), 428-442.

³ Ubushakashatsi bwerekana kandi ko guhagararirwa kw'abagore mu nama z'ubutegetsi ari ingenzi muri rusange iyo inshingano imbere mu bagize inama z'ubutegetsi zisangwe mu buryo bungana (i.e, mu bihugu bifite uburinganire). Igitekerezo cy'umwanditsi ni uko kuba abagore bahagarariwe mu nama z'ubutegetsi bigira aho bihurira n'umusaruro wabo mu bigo nk'uko byagaragaye mu bushakashatsi bwakorewe mu bihugu aho uburinganire bw'abagore n'abagore buri hejuru, kubera ko, muri urwo rwego, abagore baba bafite icyubahiro n'ubuhanga, hamwe n'ububasha bwo kuzamura ijwi mu nama z'ubutegetsi. Niyo mpamvu, biba bitezwe ko guhagararirwa kuganisha ku musaruro mwiza nk'uko byagaragaye mu bushakashatsi bwakozwe aho uburinganire bw'umugabo n'umugore bwateye imbere kuko ubwo uburinganire butuma habaho isaranganya ubuyobozi mu nzego. Ibisubizo bihamya igitekerezo cy'umwanditsi.

Rero, twizera ko hari urubanza rufatika mu bucuruzi rugomba kuba kugira hongerwe uburinganire hejuru mu buyobozi tubifatiye muri rusange: ko kongera umubare w’abagore mu buyobozi bw’ibigo by’ubucuruzi bishobora cyane gutera imikorere myiza y’ikigo muri rusange—*hakubiyemo ariko atari gusa imikorere y’ icungamari*—binyuze mu kuzamura ibipimo bitarebana n’ imari, nk’icyubahiro, imyumvire y’abashoramari, hamwe n’abafatanyabikorwa.

Twiyemeje gucukumbura kuri iyi ngingo, twagura impamvu y’abagore benshi mu buyobozi bw’ibigo by’ubucuruzi—harimo n’abagore mu nama zifata ibyemezo ndetse n’ubuyobozi bukuru—mu kuyihuza na gahunda zivuguruwe z’ibidukikije, imibereho myiza, n’imiyoborere (ESG).

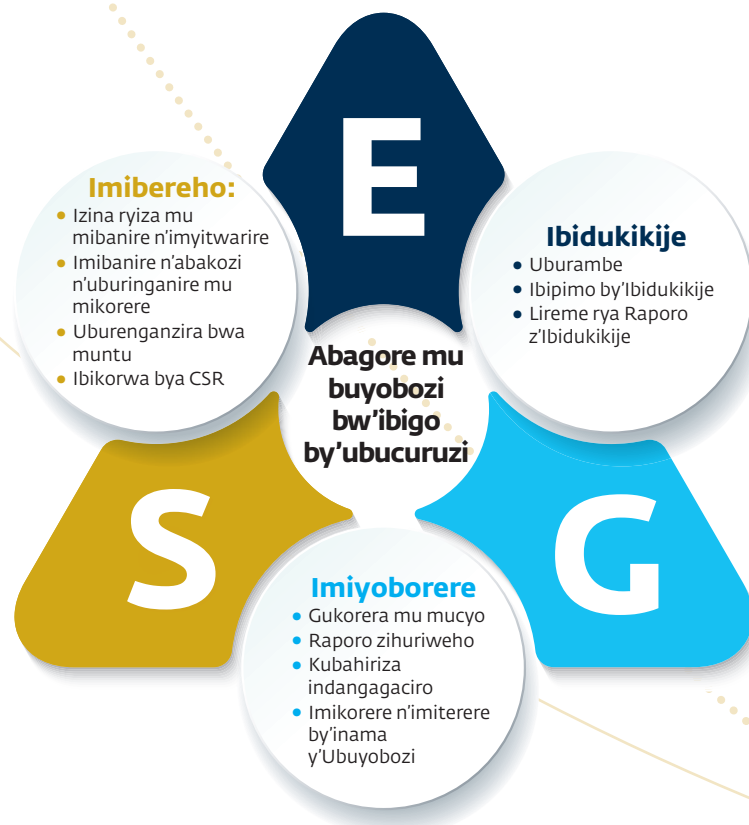
Isuzuma ku nyigo ryimbitse ritanga imibanire myiza

Twashakishije ingero z’ ubumenyi ngo zishyigikire aho twubatse. Isikana ryambere rya Google Scholar n’ibinyamakuru byambere by’ubucuruzi byatanze inyigo (184) zivuga kubibazo bitandukanye by’uburinganire mu bigo by’ubucuruzi kw’ isi hose. Nyuma yo gusesengura izi nyigo no kuzigabanya ku z’igihe gito z’ubushakashatsi buherutse, twabonye inyigo (70) zasuzumwe n’ izindi nararibonye zisohoka hagati ya 2008 na 2017 zishyigikira icyifuzo cyacu.

Ibyavuye mu bushakashatsi bwacu byagaragaje ibice bibiri bifitanye isano. Icyamba mbere ni uko kugira abagore benshi mu myanya y’ubuyobozi bw’ibigo by’ubucuruzi biganisha ku rwego rwo hejuru rwa gahunda z’ibidukikije, imibereho myiza, n’imiyoborere, hamwe n isano riyahariye iyo abagore bagize imbaga nini igera kuri 30 ku ijana mu nama z’ubutegetsi z’ibigo. Icyamba kabiri ni uko ibigo bifite ESG ivuguruwe byitwara neza ku bipimo: kugenzura gukomera imbere mu kigo n’ imiyoborere ireba kure, kugabanya ibyago by’uburiganya cyangwa ukundi kurenga ku mahame mbwirizamuco, aho bakorera heza, uruhare rwiyoungereye rwa abafatanyabikorwa, no kuzamura izina no kumenyekanisha by’ ikigo.

Byose hamwe ibisubizo bitanga ingingo zemeza ko kugira inama y’ubutegetsi n’itsinda ry’ubuyobozi birimo uburinganire bigira uruhare runini mu mikorere n’ imicungire y’ibidukikije, imibereho myiza, n’imiyoborere, ari nako bihindukira bikaganisha ku mikorere myiza y’ubucuruzi.

Igishushanyo cya 1: Abagore benshi kuba mu buyobozi bw’ibigo by’ubucuruzi bifitanye isano na gahunda nziza za ESG



Mu bice bikurikira, turasesengura ibimenyetso n' ingero, tugaragaza iby'ingenzi byagaragaye ku isano riri hagati y'uburinganire hagati yo hejuru mu buyobozi n'ibipimo by'ibidukikije, imibereho myiza n'imiyoborere y'ibigo by'ubucuruzi.

Ibipimo by'ibidukikije

Mu nyigo (70) zemeza abagore mu buyobozi bw'ubucuruzi-ESG, inyigo (16) byibanda cyane ku ngaruka nziza ku bikorwa by'ibidukikije by'ibigo, nk'gahunda ziramba ndetse n'ubuziranenge bwa amaraporo ku bidukikije, mu gihe izindi (7) zireba byombi gahunda z'ibidukikije ndetse n'imibereho rusange. Bazenguruka ibihugu byinshi, ibigo by'ubucuruzi ibihumbi mu bice byose by'inganda, kandi wakongeraho inyigo icyenda ndende zigereranya imyaka itandatu y'isesengura.

Nk'urugero, mu nyigo imwe yo muri 2017, abanditsi Walid Ben-Amar, Millicent Chang, na Philip McKenny barebye hamwe ibigo 100 byo muri Kanada mu gihe cy'imyaka itanu. Abashakashatsi banzuye ko uruhare rw'abagore mu nama z' ubutegetsi ruhuzwa cyane n'ubushake mu gutangaza amakuru y'imihindagurikire y'ikirere. By'umwihariko, bagaragaje ko ubwiyongere bw' abagore mu buyobozi bukuru bigira ingaruka ku cyemezo cy'ikigo mu gukemura ibibazo by'abafatanyabikorwa bakomeye binyura mu gutanga raporo zisobanutse ku myuka yoherezwa mu kirere hamwe n'imihindagurikire y'ikirere. Abanditsi banabonye akamaro k'imbaga nyamwinshi y'abayobozi b'abagore. Ibisubizo bisobanuka neza mu gihe inama zifata ibyemezo zirimo byibuze abagore babiri, ariko ibisubizo bikaba bidasobuka mugihe iyo nama ifite umuyobozi w'umugore umwe.⁴

Inyigo ya kabiri yo muri 2017 ireba ku Bushinwa, buzamuka mu bukungu. Kuri iyi nyigo, abanditsi Feng Wei, Binyan Ding, na Yu Kong bitegereje ibigo birenga 100 ku mwaka mu myaka umunani, kuva mu 2008 kugeza 2015. Mu myanzuro harimo: ko inama z'ubutegetsi zifite byibuze abayobozi batatu b'abagore zigira ingaruka nziza kuri gahunda z'ibigo ku bidukikije. Ikigaragara ni uko ingaruka si kimwe mu gihe mu nama z'ubuyobozi harimo umugore umwe cyangwa babiri gusa. Abanditsi babonye kandi ko ibyavuye mu bushakashatsi bwabo ari ukuri cyane mu bigo bya Leta no mu nganda zangiza ibidukikije.⁵

Ibindi by'ingenzi byavuye mu nyandiko twasuzumye birimo ibi bikurikira:

- Hari isano rikomeye kandi ryiza riri hagati y'ubwiyongere bw'abagore mu buyobozi no kugira:
 - uburyo bwiza burambye, harimo kugabanya ibyuka bihumanya ikirere
 - umwanya wo hejuru k'urutonde rw'ibigo bifite imikorere na gahunda zibungabunga ibidukikije
 - kwiyongera ku ishoramari mu bidukikije
 - kugabanuka ku bibazo birebana n'ibidukikije n'ibirebwa na sociyete muri rusange.
 - Ubuziranenge n' ingano iri mu gutanga raporo, hakubiyemo no gushyira ahagaragara
 - ibikorwa byo kubungabunga ibidukikije.
- Abikorera b'abagore bita cyane ku bibazo birebana n'ibidukikije kuruta abashoramari b'abagabo:
 - kwiyemeza inzira yo kubungabunga ibidukikije
 - kurushaho kwita ku bintu bitatu by'ingenzi' abantu, umubumbe, n'inyungu rusange.

Igipimo cy'imibereho myiza

Twarebye inyigo (25) zibanze cyane ku isano riri hagati yo kwiyongera kw'abagore mu buyobozi bw'ibigo by'ubucuruzi n'izamuka ry'imibereho myiza, hamwe na 70 zavuzwe haruguru zasuzumye ibyerekeye ibidukikije n'imibereho myiza. Ubushakashatsi bwakorewe mu bihugu byinshi, harimo ubwakoze mu myaka 19, buri sesengura byibuza ritwara imyaka itandatu.

⁴ Ben-Amar, W., Chang, M., and McKenny, P. 2017. Uburinganire n'inshingano z'ibigo by'ubucuruzi muri gahunda zirambye: Ingero zaturutse mu mushinga wo gushyira ahagaragara. *Inyandiko ku myitwarire y'ubucuruzi ikwiye*, 142(2), 369-383.

⁵ Wei, F., Ding, B., and Kong, Y. 2017. Abagore b'abayobozi n'imibereho rusange mu bigo by'ubucuruzi: Ingero zaturutse mu ishoramari rirambye ry'ibigo mu bushinwa mu bidukikije. *Ibanga*, 9(12), 2292.

Imyanzuro ishingiye ku ngero: Abagore mu buyobozi bw'ibigo by'ubucuruzi n'imikorere y'ibigo mu kubungabunga ibidukikije

- ✓ kunoza imikorere yo kubungabunga ibidukikije
- ✓ raporo zirambuye ku byerekeye ibidukikije
- ✓ gukurikirana neza ingamba na gahunda zo kubungabunga ibidukikije

Izi nyandiko zarebye ibigo ibihumbi n'ibihumbi kandi zikubiyemo ibintu byinshi bijyanye n'imibereho, harimo umubano w'abakozi, uburinganire hagati y'akazi n'ubuzima busanzwe, uburinganire bw'abagore n'abagabo mu kazi, icyubahiro mu mikoranire n'imyitwarire myiza, uburenganzira bwa muntu, hamwe n'ibikorwa by'ikigo binogeye imibereho myiza.

Mu bushakashatsi bumwe bwagutse, abanditsi Geoffrey Tate na Liu Yang basesenguye inganda 9,244 zifunze muri Amerika mu gihe cy'imyaka icyenda. Bagaragaje ko abagore bimuwe n'ifungwa ry'izo nganda bagize igihombo kinini ugereranije n'abagabo igihe batangiraga akazi gashya. Ariko, aho iyi mirimo mishya yari mu bigo biyobowe n'abagore, iki cyuho mu mishahara cyagabanutse cyane—hafi 50%—bitanga igipimo cy'imishahara kiringaniye ku bakozi bashya, hatitawe ku gitsina. Ibi bisubizo byerekana akamaro gakomeye ko kugira abagore mu myanya y'ubuyobozi: bimakaza imico iringaniza uburinganire n'ubwuzuzanye bw'abagore mu bigo byabo.⁶

Mu buryo nk'ubwo, ubushakashatsi bw'imyaka icumi bwakozwe ku masosiyete 500 ya Fortune yo muri Amerika bwashotse muri 2017, abanditsi Christy Glass na Alison Cook basanze ibigo bifite abayobozi bakuru b'abagore cyangwa inama z'ubutegetsi zirimo abagore benshi zigira imikorere ikomeye y'ubucuruzi n'uburinganire, harimo ubudasa, imiyoborere myiza y'ibigo, ibicuruzwa binoze, hamwe n'uruhare rw'abaturage.⁷

Ese ibisubizo nk'ibi byagaragaye gusa mu bihugu biteye imbere mu bukungu? Twashakishije inyandiko zarebaga cyane cyane ku amasoko akura, dusanga ingero zifatika zishyigikira igitekerezo cyacu. Ubushakashatsi bwakozwe mu mwaka wa 2016 ku masosiyete 450 yo muri Maleziya bwerekanye ko abagore benshi mu nama z'ubutegetsi ari byo byonyine bigira ingaruka nziza ku mikorere na gahunda za CSR. Abanditsi berekanye ko kubikora ukundi, nko gushyiraho abayobozi badafite imirimo mu kigo cyangwa bigenga, bishobora kugira ingaruka mbi ku bikorwa bya CSR.⁸

Imyanzuro ku bimenyetso: Abagore mu buyobozi bw'ibigo by'ubucuruzi n'imikorere y'ibigo mu birebana n'imibereho myiza

Kugira abagore benshi mu nama y'ubuyobozi bifitanye isano ryiza ni:

- ✓ imikorere inoze ya CSR mu masosiyete agaragara ku isoko
- ✓ kwiyezeza gukomera ku ngamba n' imikorere bya (CSR)
- ✓ imikorere y' imibanire rusange
- ✓ kwiyongera k'uruhare kw'abaturage
- ✓ umubano ukomeye mu bakozi, umuco mwiza w'ubucuruzi, hamwe n'uburinganire bw'akazi n'ubuzima busanzwe.
- ✓ gushimangira uburenganzira bwa bose
- ✓ imyitwarire myiza n'icyubahiro

Ibigo bifite abagore benshi mu buyobozi byibanda cyane ku butungane bw'aho bakorera, ku bibazo no kunyurwa kw'abakozi mu kazi, harimo:

- ✓ uburinganire mu gutanga akazi
- ✓ amahirwe angana yo kuzamurwa mu ntera
- ✓ imishahara ingana ku mirimo ingana
- ✓ uburinganire mu guteza imbere impano z'abakozi
- ✓ politiki yorohereza abagore mu kazi

⁶ Tate, G., and Yang, L. 2015 Ubuyobozi bw'abagore n'uburinganire: Ingero zivuye mw'ifunga ry'inganda. *Inyandiko ku icungamari n'ubukungu* 117(1), 77-97.

⁷ Glass, C., and Cook, A. 2017. Ese abayobozi b'abagore bazana impinduka nziza? Kugenzura ingaruka z'uburinganire ku mikorere y'ubucuruzi? Gahunda z'uburinganire. *Kugenzura imikorere y'abakozi*.

⁸ Sundaraen, S., Je-Yen, T., and Rajangam, N. 2016. Ibigeza inama y'ubutegetsi n' Inshingano z'imibanire rusange y'ikigo ku masoko masha aboneka. *Imiyoborere y'ikigo cy'ubucuruzi*. 16(1): 35-53.

Ubundi bushakashatsi ku masoko mashya, bwashotse mu 2018, bwibanze ku Bushinwa. Kuri iyi nyigo, abanditsi basesenguye ibigo (12,941) mu gihe cy'imyaka icyenda kuva 2006 kugeza 2014— amasosiyete agera ku (1,200) ku mwaka. Imyanzuro yerekana akamaro k'abagore mu buyobozi bukuru mu gutanga raporo ya CSR yuzuye. Abanditsi basanze ko ugereraniye na bagenzi babo b'igitsina gabo, abayobozi b'abagore bo ku rwego rwa C bakunze gushishikariza raporo za CSR no gushimangira ibikubiye mu ngigo za CSR.⁹

Igipimo cy' imiyoborere

Mu bushakashatsi twasesenguye, (22) byibanze ku bibazo by'imiyoborere. Inyinshi muri ubwo bushakashatsi zasesenguye imiterere y'imiyoborere mu bihugu bitandukanye, harimo Ositaraliya, Kanada, Ubushinwa, Isiraheli, Noruveje, Espanye, na Amerika, mu gihe nynshi zarebaga amakuru yaturutse mu bihugu byinshi.¹⁰ Ubushakashatsi twasuzumye bwasanze isano riri hagati y'abagore benshi mu buyobozi bw'ibigo by'ubucuruzi n'uburyo bwiza bwo kuyobora ibigo, harimo kugenzura imbere mu kigo, gukorera mu mucyo, raporo ihuriweho na bose, imyitwarire ikwiye no kubaha, hamwe n'ibikorwa by'ubuyobozi.

Mu bushakashatsi bwakozwe na Yu Chen, John Daniel Eshleman na Jared Soileau. basuzumye ubugenzuzi buri kigo kigomba kwishyiriraho kugira ngo kigire imikorere inoze, gikore raporo zifite ukuri, kandi cyubahirize amategeko n'amabwiriza gihabwa. Abo banditsi basuzumye buri mwaka sosiyete zigera kuri 400 zo muri Leta Zunze Ubumwe z'Amerika mu guhe kirenga imyaka 10 basanga ibigo birushijeho kugira abagore benshi mu nama y'ubuyobozi bidakunze kugir ainteye nke mu micungire y'umutungo. Ibyo biba hatagombye kwitabwaho ko abagore bari cyangwa batari muri komite zishinzwe ubugenzuzi.¹¹

Indi nyigo yakozwe na Douglas Cumming, Tak Yang Leung, na Oliver Rui, niba kongera abagore nama nyobozi byagabanya ingaruka zishobora guterwa n'uburiganya. Kuri ubu bushakashatsi bwabaye ubwa mbere-bwihariye, abanditsi bakoze isesengura ry'imikorere y'ibigo 742 by'ubucuruzi by'Abashinwa hagati y'imyaka ya 2001 kugeza-2010. Bashoje bavuga ko ibigo bifite abagore benshi mu buyobozi byagabanije uburiranya. By'umwihariko, Muri imwe mu nyigo basesenguye, abanditsi bize ingero 1,422 z'uburiganya mu masosiyete 742 y'Abashinwa basanga ayari afite abagore benshi mu buyobozi yari afite umubare muto w'uburiganya mu gutanga imigabanekugira uburinganire bwuzuye kubibaho—50% byabagabo nabagore 50%.

Ubushakashatsi bwa gatatu bwakozwe na Helena Isidro na Marcia Sobral,¹² bwarebye mu nama zifata ibyemezo z'ibigo birenga 900 byo mu bihugu 16 by'Uburayi mu gihe cy'imyaka itatu irangira mu 2012. Abanditsi basanze kuba abagore mu nama zifata ibyemezo bifitanye isano neza n'ikigo agaciro, inyungu, no kubahiriza imyitwarire n'imibereho. Ivyavuye mu bushakashatsi byerekana ko ingaruka zitaziguye zo guhagararirwa n'umugore mu buyobozi ku gaciro gakomeye zituruka ku kubahiriza cyane amahame mbwirizamuco, adafatwa n'imikorere y'imari ishingiye ku ibaruramari.

Mu isesengura ry'inyigo zivuga ku bagore mu buyobozi n'urwego rw'imiyoborere, twabonye ibintu byinshi byingenzi byafashwe, harimo isano iri hagati y'inama zitandukanye zishingiye ku gitsina

Muri imwe mu nyigo basesenguye, abanditsi bize ingero 1,422 z'uburiganya mu masosiyete 742 y'Abashinwa basanga ayari afite abagore benshi mu buyobozi yari afite umubare muto w'uburiganya mu gutanga imigabane.

⁹ Zou, Z., Wu, Y., Zhu, Q., na Yang, S. 2018. Abayobozi b'Abagore baba bashyira imbere inshingano ku bijyanye n'Imibereho myiza y'abaturage?, *Amasoko, imari n'ubucuruzi*(kiri mu nzira zo gusohoka).

¹⁰ Inyigo eshatu mu rugero rwacu zafashe inzira yisi yose kubisesengura: Garcia et al (2015): Ubudage, Kanada, Danemark, Finlande, Ubufaransa, Ubutaliyani, Ubuholandi, Noruveje, Espagne, Suwede, U.K., Amerika; Isidro na Sobral (2015): Otirishiya, Ububiligi, Danemarke, Finlande, Ubufaransa, Ubudage, Ubugereki, Irilande, Ubutaliyani, Ubuholandi, Noruveje, Porutugali, Espagne, Suwede, Ubusuwisi, U.K.; Frias-Aceituno et al (2013): ibihugu 15 n'ibigo 568 byo muri Forbes Global 2000 kurutonde rwibigo mpuzamahanga.

¹¹ Chen, Y., Eshleman, J. D., na Soileau, J. S. 2016. Ubuyobozi buhagarariwe n'abagore n'abagabo n'Ubugenzuzi bw'ahari intege nke imbere mu kigo, *Intambwe mu by'ibaruramari*, 33, 11-19.

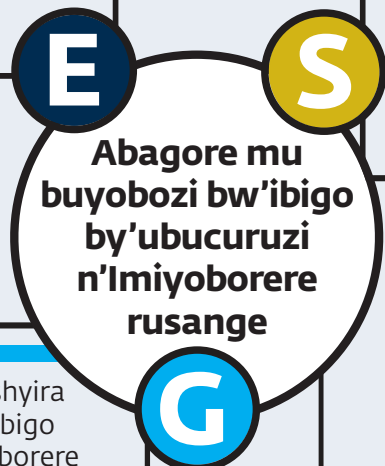
¹² Isidro, H., na Sobral, M. 2015. Uruhare rw'abagore bari mu buyobozi ku gaciro k'ikigo, inozamikorere mu by'imari n'aho rihurira n'imigenzereze iboneye, *Ikinyamakuru ku myitwarire mu by'ubucuruzi*, 132: 1-19.

Inyigo 23 zerekanye ko gushyira abagore mu buyobozi bw'ibigo by'ubucuruzi binoza tmikorere ya sosiyete mu kubungabunga ibidukikije

Braun (2010)
Manner (2010)
Post, Rahman & Rubow (2011)
Ciocirlan & Pettersson (2012)
Fodio & Oba (2012)
Rao, Tilt & Lester (2012)
Walls, Berrone & Phan (2012)
Zhang (2012)
Boulouta (2013)
Feijoo, Romero & Blanco (2014)
Glass, Cook & Ingersoll (2015)
Liao, Luo, & Tang (2015)
Post, Rahman, & McQuillen (2015)
Al-Shaer & Zaman (2016)
Byron & Post (2016)
Kassinis, Panayiotou, Dimou & Katsifaraki (2016)
Ben-Amar, Chang & McIlkenny (2017)
Cook & Glass (2017)
Francoeur, Labelle & Bouzaidi (2017)
Hollindale, Kent, Routledge & Chapple (2017)
Hossain, Farooque & Almotairy (2017)
Nadeem, Zaman & Saleem (2017)
Wei, Ding & Kong (2017)

Inyigo 31 zerekanye ko abagore mu buyobozi batuma sosiyete irushaho kwita ku mibereho myiza

Bernardi, Bosco & Columb (2009)
Brammer, Millington & Pavelin (2009)
Bear, Rahman & Post (2010)
Manner (2010)
Galbreath (2011)
Mallin & Michelon (2011)
Zhang (2012)
Boulouta (2013)
Hafsi & Turgut (2013)
Setó-Pamies (2013)
Zhang, Zhu & Ding (2013)
Everly & Scharz (2014)
Feijoo, Romero & Blanco (2014)
Matsa & Miller (2014)
Landry, Bernardi & Bosco (2014)
Wieland & Flavel (2014)
Baselga-Pascual, Ponce & Vahamaa (2015)
Larrieta, Balmaseda, et al (2015)
Persons (2015)
Alonso-Almeida, Perramon & Femenias (2016)
Byron & Post (2016)
Cook & Glass (2016)
Devicienti, Grinza, Manello & Vannoni (2016)
Galbreath (2016)
Lucifora & Vigani (2016)
Sundarasan, Je-Yen & Rajangam (2016)
Tate & Yang (2016)
Cook & Glass (2017)
Francoeur, Labelle & Bouzaidi (2017)
Kunze & Miller (2017)
Zou, Wu, Zhu, & Yang (2017)



Inyigo 23 zerekanye ko gushyira abagore mu buyobozi bw'ibigo by'ubucuruzi binoza imiyoborere yabyo

Krishnan & Parsons (2008)
Ibrahim, Angelidis & Tomic (2009)
Labelle, Gargouri & Francoeur (2010)
Nielsen & Huse (2010)
Peni & Vähämaa (2010)
Gul, Srinidhi & Ng (2011)
Srinidhi, Gul & Tsui (2011)
Abbott, Parker & Persley (2012)
Frias-Aceituno, Ariza & Sánchez (2013)
Larkin, Bernardi & Bosco (2013)
Steffensmeier, Schwartz & Roche (2013)
Cumming, Leung & Rui (2015)
Francis, Hasan, Park & Wu (2015)
Ho, Li, Tam & Zhang (2015)
Isidro & Sobral (2015)
Lucas-Pérez, Vera & Sánchez (2015)
Sanchez, Dominguez & Aceituno (2015)
Scarlat, Shields & Clacher (2015)
Chen, Eshelman & Soileau (2016)
Chen, Tuliao, Cullen & Chang (2016)
Martinez, Bel-Oms & Sempere (2016)
Strydom, Yong & Rankin (2016)
Schwartz-Ziv (2017)

Inyigo 6 nini zagutse cyane zerekanye isano ya hafi cyane hagati y'imikorere myiza ku rwego rw'imibereho n'imirungire myiza y'imari

Orlitzky, Schimdt & Rynes (2003)
Margolis, Elfenbein & Walsh (2009)
Fowler, Slater, Johnson & Romi (2013)
Lu, Chau, Wang & Pan (2014)
Wang, Dou & Jia (2016)
Shahzad & Sharfman (2017)

Inyigo 2 nini zagutse cyane zerekanye ko gushyira abagore benshi mu buyobozi bw'ibigo by'ubucuruzi byongeranyimikorere myiza y'imari

Post & Byron (2015)
Jeong & Harrison (2017)

n'abayobozi b'abagore n'ibipimo byerekana imikorere ihamye, ingamba z'imikorere y'ubuyobozi, na kamere n'urwego rwo gukorera mu mucyo na kumenyekanisha. Ubushakashatsi kandi buhuza abahagarariye abagore muri komite zubugenzuzi na disipuline nziza yo gutanga raporo yimari nubushobozi buke bwubugenzuzi kubera amakosa, kutubahiriza cyangwa kutubahiriza.

Imyanzuro ishingiyeye ku bimenyetso: Abagore mubuyobozi bw'ubucuruzi n'Imiyoborere y'ibigo

Uburunganire mu nama z'buyobozi buzamura imkorere myiza y'ibigo:

- ✓ garuka neza ku mitungo no kugurisha
- ✓ gukomera neza
- ✓ kuzamura agaciro gakomeye
- ✓ igenzura rikomeye imbere
- ✓ kunoza iyubahirizwa ry'indagagaciro n'imbenezamubano
- ✓ kugabanya ibibazo byuburiganya, ubucuruzi bwimbere, nibindi bikorwa bitemewe

Uburunganire mu nama z'buyobozi bujyanye no kongera imikorere y'inama z'ubuyobozi:

- ✓ kugenzura cyane icyerekezo cyibikorwa byamasosiyete
- ✓ inama zikora cyane
- ✓ kugabanya urwego rwamakimbirane
- ✓ kwibanda cyane ku iterambere ry'ubuyobozi
- ✓ kongera ubushake bwo gusimbuza abayobozi badakora neza

Uburunganire mu nama z'buyobozi bugira ingaruka kumiterere, ingano, no gukurikirana raporo:

- ✓ kugabanya ingaruka zo gusubizwa amafaranga
- ✓ uburyo bwinshi bwo kwibumbira hamwe kubyo winjiza
- ✓ kongera gukorera mu mucyo no gutangaza

Gukemura ikibazo cy'Abashidikanya

Nubwo ingero zigenda zigaragara, bamwe mubashidikanya bakomeje kutizera isano iri hagati y'abagore benshi mu buyobozi n'imikorere inoze ya sosiyete. Nkabashakashatsi ubwacu, tuzi neza ko ubushakashatsi bwose buzana aho bugarukira.

Nyamara, abashakashatsi mubyubumenyi mbonezamubano bakoresha uburyo bwinshi kugirango bongere amahirwe yo kuba umubano mwiza hagati yabategarugori mubuyobozi bw'ibigo by'ubucuruzi no kunoza imikorere yikigo ugaragaza ko ufite ishingiro kandi ko ari ukuri, kandi ko kuba abagore ku kibaho no muri C-suite bifitanye isano. iterambere. Muri ubwo buhanga harimo:

- Gukoresha ingero nini hamwe n'ibihumbi by'ibigo mugihe kirekire
- Kugenzura umubano hagati yabategarugori mubuyobozi bw'ibigo by'ubucuruzi nimikorere yikigo kubintu byinshi biranga ibigo hamwe nimiyoborere
- Gukora isesengura rikomeye ryubukungu rifite uruhare runini rutagenzuwe hamwe nubusabane bukomeye bwimpinduka zinyungu, nkibipimo bitinze byimpinduka
- Koresha ibizamini byihariye kugirango urebe niba impanuka zibaho
- Gukora igenzura rikomeye hamwe na proksi zitandukanye kubihinduka byinyungu

Abashakashatsi berekana kandi agaciro k'ingeri zidashidikanywaho mu gushyigikira imyanzuro yabo—kandi bavuga ko impamvu ituruka ku bagore benshi mu buyobozi kugeza imikorere myiza.

Abashakashatsi mu bumenyi bw'imibereho bakoresha uburyo bwinshi kugira ngo bongere amahirwe yo kuba umubano mwiza hagati y'abagore mu buyobozi bw'ibigo by'ubucuruzi n'imikorere myiza y'isosiyete ugaragaza ko ufite ishingiro kandi ko ari ukuri, kandi ko kuba abagore mu nama zifata ibyemezo no muri C-suite bifitanye isano n'iterambere.

Urugero, jnyigo imwe iheruka gusanga ibisubizo bifite imibare—ishingiye ku bihumbi n'ibihumbi byakurikiranwe mu mwaka—byerekana ko abagore benshi mu nama zifata ibyemezo biganisha ku nshingano z'imibereho myiz.¹³ Mu rwego rw'ubushakashatsi, abanditsi banditse mu bice byabajijwe, nka “Caterpillar yagiye kuva ku bagore zeru ku kibaho kugeza ku mugore umwe, kandi umwaka wakurikiyeho amanota y'ibidukikije yiyongereye,” na “Honeywell yavuye ku mugore umwe ku kibaho, nta bagore bari ku kibaho, maze umwaka ukurikira amanota agabanuka.” Ubushakashatsi bugaragaza ibindi byinshi nkibi byo kwitegereza, bikomeza yashimangiye ibitekerezo byabanditsi.

Umwanzuro

Ubushakashatsi bwacu bugaragaza ibitekerezo byacu ko ubuyobozi bw'ibigo by'ubucuruzi butandukanye bw'uburinganire bufitanye isano n'imikorere ya ESG naho ESG ifitanye isano n'imikorere myiza y'isosiyete —harimo n'imikorere y'imari.

Nkuko tubibona, gusesengura ingaruka z'abagore benshi mu buyobozi kuri ESG ni intambwe ikurikira yumvikana mu kubaka urubanza rwuzuye rw'ubucuruzi hagamijwe kuringaniza uburinganire hejuru. Nkuko tubigaragaza muri iyi Ib KariAbAbikora, ingero zifatika zerekana ko abagore mubuyobozi bashobora kwita cyane ku ngaruka nini zicyemezo cyibigo. Ibi na byo, birashoboka ko biganisha ku byemezo biringaniye—ibyemezo byita ku nyungu z'abafatanyabikorwa bose, bizafasha gukomeza umubano ukomeye, w'igihe kirekire no kwemeza ubucuruzi burambye. Kurangiza, ibi bizagaruka kumasosiyete muburyo bwiza, biganisha ku kuzamura agaciro gakomeye.

Urebye isano iri hagati y'abagore benshi bari hejuru na ESG nziza, ibisubizo biratanga impamvu zikomeye z'abayobozi bashinzwe ubucuruzi kugira ngo bakemure ikibazo cy'uburinganire hagati y'ibyumba byabo ndetse n'ubuyobozi bukuru. Kugabanya ubwo busumbane bizamura umubano n'abafatanyabikorwa—kandi hamwe na abashoramari b'ibigo barushijeho kwibanda ku micungire y'ibidukikije n'imibereho myiza y'ibigo by'abashoramari, kubera ko ibihugu byinshi byashyizeho amategeko mashya ahamagarira amahame yo hejuru muri uru rwego. Mu nzira, gufata ingamba zijyanye no kuringaniza uburinganire mubuyobozi bwibigo birashoboka kuzamura imikorere yimari.

Ubu buryo kandi bukemura abanegura ubushakashatsi buhuza kwiyongera kwabagore mubyumba by'ubuyobozi nubuyobozi bukuru hamwe nubukungu bwiza. Kureba imikorere ihamye, intego z'ibigo, n'uruhare rw'abayobozi binyuze muri iyi lens yagutse—nkuko abafatanyabikorwa basaba ko hashyirwaho amahame mbwirizamuco, ibidukikije, imibereho myiza, n'imiyoborere—bizashishikarizwa gusuzuma agaciro karenze kure cyane kwibanda ku bipimo by'imari.

Nubwo, nubwo twerekana ko hari ingero nyinshi zerekana ko abagore benshi mubuyobozi bashishikajwe no gukurikiza amahame meza ya ESG kandi ko ESG ifite akamaro gakomeye mu bijyanye n'imari, turasaba kandi ko ikibazo cy'ubucuruzi ku bagore mu buyobozi bw'ibigo by'ubucuruzi gishobora gukungahazwa. ndetse birenze.

Hakenewe ubushakashatsi bwinshi mumasosiyete mato mato agikura

Mugihe cyo gusubiramo ibitabo byacu, twabonye icyuho gikomeye. Umubare munini wubushakashatsi kugeza ubu wakoresheje isesengura ryinshi, nubwo rifite akamaro, rimwe na rimwe rishobora gutanga ishusho ituzuye yikibazo. Iki cyuho gishobora kuzuzwa nimirimo yujuje ubuziranenge ishingiyeye kubazwa, ibibazo byubushakashatsi, hamwe nisesengura ryimbitse.¹⁴

¹³ Cook, A., na Glass, C. 2017. Abagore mu buyobozi bw'ibigo: Ese bashyira imbere iterambere ry'ibigo n'imibereho y'abaturage? *Imibanire y'abantu*, Vol. 71, Issue 7, pp. 897 - 924

¹⁴ Ubushakashatsi bushya bushingiyeye kubazwa bushobora kunoza imyumvire yukuntu kongera ubwinshi bwibyumba by'ubuyobozi bihindura imyitwarire y'ubuyobozi bijyanye nibibazo byimyitwarire, imibereho, nibidukikije. Aya makuru, nayo, yashimangira urubanza kubwimpamvu.

Ikindi cyuho ni ukubura ingero zerekana ingaruka zabagore mubuyobozi bukuru. Umubare munini (69 ku ijana) wubushakashatsi twasuzumye twibanda ku ngaruka za ESG zo kongerera abagore benshi ku nama y'ubuyobozi. Urubanza rw'ubucuruzi rwa ESG rushobora gukungahazwa n'ubushakashatsi bwasesenguye ibyavuye mu kugira abagore benshi mu myanya yo ku rwego rwa C, harimo n'abayobozi bakuru, cyane cyane ko kongera uburinganire bw'umugabo muri C-suite ari ingenzi mu kuzamura umuyoboro w'abagore ku myanya y'ubuyobozi.

Ikindi cyabuze ni ubushakashatsi bwibanda ku mato mato mato mato mato atashyizwe ku masoko agaragara. Mu bushakashatsi 70 twasesenguye, bitanu gusa—7 ku ijana—byakorewe mu bukungu bugenda buzamuka. Kandi, nubwo ibigo bitashyizwe ku rutonde byerekana ubucuruzi bwinshi ku isi, cyane cyane ku masoko akivuka, inyigo enye gusa—5 ku ijana by'icyitegererezo cyacu—zasesenguye ibigo bitashyizwe ku rutonde, birashoboka ko biterwa no kubura amakuru aboneka ku masosiyete

Mugihe amasoko akomeje kugaragara ashaka gushora imari yinyongera mumahanga, kumva uburyo ibigo nkibi bikora mubijyanye nuburinganire hagati yuburinganire na ESG bizarushaho kunengwa.

Aba bashoramari b'abanyamahanga barashobora kubona amahame akomeye ya sosiyete ESG nkimpamvu nyoroshyacyaha ku ngaruka ziterwa no kuzerera mu masoko hamwe n'amabwiriza adakomeye ibidukikije.

Mugihe rero, isesengura ryacu ryagaragaje ingero nyinshi zihuza uburinganire hagati y'ubuyobozi n'ubuyobozi bukomeye bwa ESG no kunoza imikorere y'isosiyete, turabona imipaka mishya kandi ishimishije mu bushakashatsi ku bijyanye n'uburinganire hagati y'ubuyobozi bukuru bw'ubucuruzi. Izi mbaraga zizibanda ku masosiyete atashyizwe ku rutonde mu bihugu byinshi bikiri mu nzira y'amajyambere, akoresheje uburyo bufite ireme binyuze mu biganiri cyangwa ubushakashatsi.

Turatekereza kandi uruhare rukomeye mubigo byimari byiterambere byiterambere muri izo mbaraga, kubwimpamvu. Ubwa mbere, ishoramari ryamabanki yiterambere mubusanze ririmo ibigo byinshi bitashyizwe kurutonde mumasoko azamuka—mubyukuri ibigo bidahagarariwe murwego rwubushakashatsi. Icy a kabiri, kubera ko ibigo byimari yiterambere bisaba amahame akomeye ya ESG ya amasosiyete yabo y'abashoramari-kandi kubera ko bamwe, kimwe na IFC, baharanira ko uburinganire butandukanye mu buyobozi bw'amasosiyete yabo ashora imari—gukurikirana imikorere y'ibi bigo mu gihe runaka bishobora gutanga ubushishozi bw'agaciro. Icy a gatatu, ubushakashatsi nk'ubwo bwashimangirwa na banki ziterambere zitaziguye kuri ibyo bigo, byafasha gukusanya amakuru yujuje ubuziranenge binyuze mu biganiri byimbitse no kubaza ibibazo, hiyongereyeho ingamba zo kubara.

Ufatiye muri rusange, icyegeranyo cyingero zihari cyerekana urubanza rukomeye rwubucuruzi kugeza ubu kugirango dushyire imbere ingamba zo kwihutisha umubare w'abagore mu nama zifata ibyemezo no muyindi myanya y'ubuyobozi. Nyamara, nkuko tubibona, hasigaye imirimo myinshi, cyane cyane mubikorwa byo kwerekana agaciro k'ubuyobozi butandukanye bushingiye ku gitsina ku masosiyete mato mato, atashyizwe ku rutonde, kandi agaragara.

Igitekerezo gisoza: Indangagaciro remezo uburinganire mu buyobozi bushingiyeho

Dushoje iyi nyandiko y'ibitekerezo by'abikorera twibutsa ko: Urenze iby'ubucuruzi gusa, hari indangagaciro ikomeye y'ubutabera mu kugira uburinganire mu nzego zo hejuru mu buyobozi bw'ibigo by'ubucuruzi. Uburinganire n'ubutabera byonyine birahagije nk'impamvu yo guha abagore n'abagabo uruhare rungana mu buyobozi mu, hatitaweho ko ari ingirakamaro gushyira abagore mu nzego zifata ibyemezo.¹⁵ Mu bihe tugezemo ni ihame ry'indangagaciro n'imikorere inoze kubaka ibigo by'ubucuruzi bifite uburinganire birimo abantu b'ingeri zose.

¹⁵ Byongeye kandi, ni ngombwa kwerekana ko umubare munini w'ubushakashatsi bufatika bwanzuye ko umubare munini w'abagore mu buyobozi bw'ibigo by'ubucuruzi bitabangamira imikorere y'ibigo (hafi ubushakashatsi bwose busanga ibisubizo byiza cyangwa bidafite imibare ifatika). Rero, kubera ko bigaragara ko guhagarariwa kw'inshi kwabagore mubuyobozi bidafitanye isano ningaruka mbi kumikorere ihamye, iki gisubizo gishyigikira ingingo zubutabera mbonezamubano zishingiye kuburinganire. Urebye muri iki gihe abagore badahagarariwe mu buyobozi ku isi hose, ingingo ivuga ko abagore bafite ubumenyi bungana bagomba gushyirwa imbere mu kuzamurwa mu ntera biragaragara ko bifite ishingiro kandi bifuzwa mu mibereho.

Turabona imipaka mishya kandi ishimishije gufungura mu bushakashatsi ku itandukaniro rishingiye ku gitsina mu myanya ikomeye y'ubuyobozi bukuru mu bucuzi, hibandwa ku masosiyete atashyizwe ku rutonde mu bihugu byinshi bikiri mu nzira y'amajyambere no gukoresha uburyo bufite ireme binyuze mu biganiri cyangwa mu bushakashatsi.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
E	Kubungabunga ibidukikije: Abikorera b'abagore n'ibidukikije	2010	Braun	Abukorera 154 babatanzwe ibitekerezo	1 (Ostiraliya)	1 (2008)	<ul style="list-style-type: none"> ■ Abikorera b'abagore bashishikajwe cyane n'ibibazo byo kubungabunga ibidukikije kurusha bagenzi babo b'abagabo. Bagaragaje imyumvire ikwiye ku ibidukikije no kwiyemeza gahunda yo kwihangira imirimo ibungabunga ibidukikije kurusha abagabo ■ Abikorera b'abagabo bakunze gushakisha ibisubizo karundura no guhatana bifite inyungu, babona ko gahunda ari amahirwe yo gukora ubucuruzi bwiga no kuzigama, mu gihe abikorera b' abagore bakunze gushingira ku myitwarire yagutse n' icyiza rusange ■ Abagore barushijeho kwitabira no kugira uruhare ku mbuga na gahunda zibungabunga ibidukikije zagura ibikorwa byabo nigishoro rusange.
E	Imiyoborere myiza: Inama z'ubuyobozi igizwe na Komite y' ibidukikije hamwe n' imibereho myiza mu nshingano	2011	Post, Rahman & Rubow	78	1 (Amerika)	1 (2007)	<ul style="list-style-type: none"> ■ Ibigo bifite inama zigizwe n' abayobozi batatu cyangwa benshi b'abagore byerekana ibipimo biri hejuru mu kubungabunga ibidukikije, bishingiye Kinder Lydenberg Domini (KLD) Inc. scores.
E	Ese itandukana ry' abakozi rigira uruhare mu kurwanya imihindagurikire y'ibihe? Isesengura ry' ibigo 500 bya Fortune	2012	Ciocirlan & Pettersson	94	1 (Amerika)	1 (2008)	<ul style="list-style-type: none"> ■ Amasosiyete akoresha abagore benshi akunda kwerekana ko ahangayikishijwe cyane n' imihindagurikire y'ikirere. ■ Nkibisobanuro byagutse, ubushakashatsi bwerekana ko ingamba za HR yikigo zigomba guhuzwa n' ingamba z'ibidukikije
E	Uburunganire mu buyobozi no Kwagura inshingano n'amakuru ku bidukikije Imenyekanisha muri Nijeriya: Inyigo Ifatika	2012	Fodio & Oba	16	1 (Nijeriya)	3 (2005-2007)	<ul style="list-style-type: none"> ■ Ilgaragara ry' abagore ba abayobozi mu nama y'ubutegetsi rifite ingaruka zigaragara ku makuru y' ibidukikije by' ikigo.
E	Imiyoborere Rusange hamwe na Raporo y'ibidukikije: Inyigo yo muri Ostiraliya	2012	Rao, Tilt & Lester	100	1 (Ostiraliya)	1 (2008)	<ul style="list-style-type: none"> ■ Hari isano ryiza hagati y'urwego rwo gutanga raporo ku bidukikije n'igipimo cya abagore mu nama y'ubuyobozi.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
E	Imiyoborere rusange n'ibidukikije: Ese koko hari isano?	2012	Walls, Berrone & Phan	Ibigo 2,002 ku mwaka	1 (Amerika)	9 (1997–2005)	<ul style="list-style-type: none"> Ibigo bifite abagore bake mu buyobozi byagaraga imikorere itariyo mu mibungabungire y'ibidukikije Hamwe n'abayobozi benshi b'abagore mu miyoberere, amasosiyete yahuye n'ibibazo bike by'ibidukikije, cyane cyane mu bigo bifite urwego rwo hejuru rw'abanyamigabane kandi bafite ibigo.
E	Ese Abayobozi b'abagore bashire imbere kuramba? Gusesengura Ingaruka z'imiyoborere rusange ku micungire n' imikorere y'ibidukikije	2015	Glass, Cook & Ingersoll	500	1 (Amerika)	10 (2001–2010)	<ul style="list-style-type: none"> Ibigo birangwa n' amatsinda y'ubuyobozi arimo uburinganire adashyingiye ku gitsina bikora neza kuruta ibindi bigo mugukurikiza ingamba zirinda ibidukikije. Uburinganire mu buyobozi bufitanye isano n'ingaruka nto nziza ziva ku mikorere yikigo mu gushyigikira ibikorwa byiza bibungabunga bidukikije. Ibigo bifite abagore bagize inama y' ubuyobozi bahuriye hamwe n' ibindi bigo byerekana ibikorwa bikomeye byo kwita ku bidukikije.
E	Uburinganire, Ubwigenge bw'Inama y'Ubutegetsi, Komite ishinze ibidukikije no gushyira ahagarara GHGs	2015	Liao, Luo, & Tang	329	1 (Ubwongereza)	1 (2011)	<ul style="list-style-type: none"> Hari ishyirahamwe rikomeye hagati y'uburinganire n'ubushake bw'amasosiyete gutangaza amakuru ku ma gasi yo mu kirere (GHG) kimwe n'uburyo bunoze bwo gusobanura aya amakuru.
E	Kuva ku bigize ubuyobozi kugeza ku mikorere yo kubungabunga ibidukikije irambye - Ihuriro Ryibanze	2015	Post, Rahman & McQuillen	36	1 (Amerika)	5 (2004–2008)	<ul style="list-style-type: none"> Uko guhagararirwa kw'abagore kuri hejuru mu kanama k' ikigo, niko ikigo bishoboka cyane m'ugushiraho ubumwe mu mikorere burambye. Uko guhagararirwa kw'abagore kuri hejuru mu kanama k' ikigo, niko ikigo bishoboka cyane m'ugushiraho ubumwe mu mikorere burambye. Ubwu bufatanye, nabwo, bugira uruhare runini mu mikorere yo kubungabunga ibidukikije.
E	Uburinganire mu buyobozi n' uburyo burambye kandi bunoze bwo gutanga raporo	2016	Al-Shaer & Zaman	333	1 (Ubwongereza)	1 (2012)	<ul style="list-style-type: none"> Nyuma yo kugenzura imiyoborere y'ibigo no gushimangira raporo zishimishije, abanditsi basanga inama zidashyingiye ku gitsina zihura na amaraporo anoze kandi arambye. Abayobozi b'igitsina gore bigenga bakora raporo zinoze kandi zirambye kurusha abayobozi b'abagabo.
E	Uburinganire n'ibungabunga ry'ibidukikije: Ubusesenguzi bwimbitse	2016	Kassinis, Panayiotou, Dimou & Katsifaraki	1,480	1 (Amerika)	5 (2008–2012)	<ul style="list-style-type: none"> Ibigo byubahiriza ihame ry'uburinganire mu bakozi bibasha gufata ingamba no kugendera ku migirire ibungabunga ibidukikije. Ubu bushakashatsi bushimangira igitekerezo cy'uko kubahiriza ihame ry'uburinganire mu bakozi bifite agaciro gakomeye ku kiko ubwacyo no kugira imikorere irambye

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
E	Uburunganire mu nama z'ubuyobozi n'ibisubizo bya amasosiyete kuri gahunda zirambye: Ingero ziva mumushinga wo kumenyekanisha Carbone.	2017	Ben-Amar, Chang & McIlkenny	541	1 (Kanada)	5 (2004-2008)	<ul style="list-style-type: none"> ■ Kwitabira icyumba cy'ubuyobozi kw' abagore bihuzwa no gutangaza ku bushake amakuru y'imihindagurikire y'ikirere, nyuma y'uko ibiranga ubuyobozi n'ingingo zingenzi bishyizwe mu gaciro. ■ By'umwihariko, inama zihagararira abagore zongerera ibyemezo byikigo ubushake mu gusubiza abafatanyabikorwa bakomeye basaba ko raporo ziyongera ku bijyanye n'ibyuka bihumanya ikirere (GHG) n'ingaruka ziterwa n'imihindagurikire y'ikirere. ■ Inama ihagarariye abagore igomba kugera ku ngaga zombi z'abayobozi mbere y'uko itangira kumenyekanisha ingamba z'imihindagurikire y'ikirere ■ Ibigi bifite abayobozi benshi b'abagore byerekana amakuru afite ireme ajyanye n'ibyuka bihumanya ikirere. ■ Kugira ingaruka n'impinduka ku myuka y'ikirere ku bushake, akanama kagomba kugira abayobozi benshi b'abagore. Iri vumbura ritera kwibaza ibibazo ku bijyanye nigipimo cyiza cy'abayobozi ba abagore bakenewe mu kunoza imikoreye y'ubuyobozi.
E	Abagore mu buyobozi no gushyira ahagaragara ibyuka bihumanya ikirere	2017	Hollindale, Kent, Routledge & Chapple	406	1 (Ostiraliya)	1 (2007)	<ul style="list-style-type: none"> ■ Hari umubano mwiza hagati y'uburinganire mu buyobozi n'amakuru agaragaza gas carbone nkuko bisabwa n'umushinga wo kugaragaza gas Carbone (CDP). ■ Isosiyete zifite abayobozi b'abagore hamwe n'inama nto zishobora kugera ku rwego rwo hejuru mu mikoreye zohera imyuka ya carbone kandi birashoboka cyane gutangaza kubushake urwego rwo gusuzuma amakuru ya karubone yasabwe na CDP
E	Abagore mu kanama n'ingaruka bagira ku bijyanye n'imihindagurikire y'ikirere	2017	Hossain, Farooque, Mornin & Almotair	1,175 ku mwaka	1 (Ostiraliya)	3 (2011-2013)	<ul style="list-style-type: none"> ■ Hari isano rifatika hagati y'abahagarariye abagore mu nama z'ubuyobozi n' imikoreye iramba. ■ Ibyavuye mu bushakashatsi bishyigikirwa nyuma yo guhuza gahunda za amasosiyete, imikoreye ibera rimwe n' igihe gishingirwaho mu mikoreye rusange itandukanye,
E	Uburunganire mu nama z'ubuyobozi n' imikoreye ya amasosiyete irambye : Ingero ziva Australian Securities Exchange Listed Firms	2017	Nadeem, Zaman & Saleem	1,756 ku mwaka	1 (Ostiraliya)	5 (2010-2014)	<ul style="list-style-type: none"> ■ Iyo inama ifite byibuze abayobozi batatu b'abagore, hari ingaruka nziza bigira ku gipimo cy'ishoramari mu bidukikije ■ Ibisubizo ntabwo biba bifatika mu gihe hari abayobozi ba abagore umwe cyangwa babiri gusa ■ Ibisubizo bikomera by'umwihariko cyane kubigo bya leta n'ibigo biva mu nganda zangiza cyane ibidukikije.
E	Abayobozi b'abagore n' imibereho myiza rusange: Ingero ziva mu ishoramari ry'ibidukikije ry' amasosiyete yanditswe ku Bushinwa	2017	Wei, Ding & Kong	910 ku mwaka	1 (Ubushinwa)	8 (2008-2015)	

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
S	Ese guhagararirwa kw'abagore mu nama z'ubuyobozi bifitanye isano n'urutonde rwa "amasociete y'imyitwarire ikwiye"?	2009	Bernardi, Bosco &	500	1 (Amerika)	1 (2007)	<ul style="list-style-type: none"> Ku masiyete 500 ya Fortune, hari isano hagati y'ijanisha rinini ry'abagore mu nama nyobozi no gushyirwa imbere byavuzwe n' ikinyamakuru Ethisphere nk' imwe muma
S	Izina ryiza mu mikorere rusange kw'abagore mu nama y'Ubutegetsi	2009	Brammer, Millington & Pavelin	199	(Ubwongereza)	1 (2002)	<ul style="list-style-type: none"> Ingaruka y' icyubahiriro ifitanye isano n' uruhare rw'abagore mu nzego z'ubuyobozi. Ingaruka zo kugira abagore mu nama z' ubuyobozi zishingira ahanini kubikikije uruganda By'umwihariko kuba hari abagore mu nama nyobozi bibera byiza abakorera hafi y'abaguzi ba nyuma
S	Ingaruka z'uburinganire mu buyobozi ku bikorwa rusange by'imibereho no izina ry' ikigo	2010	Bear, Rahman & Post	51	1 (Amerika)	1 (2009)	<ul style="list-style-type: none"> Hari umubano mwiza hagati y' umubare w' abagore mu nama nyobozi hamwe n' ibipimo by' imbaraga bya KLD kuri CSR. Uko umubare w'abayobozi b'abagore wiyongera, niko CSR yikigo yiyongera, byerekana ko imisanzu abagore bazana mubuyobozi bishoboka cyane ko ibaho mu gihe imbaraga z'ubuyobozi zivuye mu mikorere y' urwifashisho zigana mu mikorere ikwiye. Hari umubano mwiza hagati y'ijanisha ry'abagore mu tunama no mu myanya y'ubuyobozi no kumenyekana kw'ibigo.
S	Haba hari ingaruka z'uburinganire ku iterambere rirambye? Ubushakashatsi bwabagore ku nama y'ubuyobozi	2011	Galbreath	200	1 (Ostiraliya)	1 (2004)	<ul style="list-style-type: none"> Uburunganire mu buyobozi bw'ibigo buhuzwa cyane ni imikorere irambye Kugira abagore mu nama z'ubuyobozi bifitanye isano n' izamuka mu bukungu, kubahiriza imyitwarire myiza, no kugira uruhare mu mibereho myiza. Nta sano riri hagati y'umubare w'abagore mu buyobozi n' ubuziranenge bw' ibidukikije.
S	Ibiranga akanama hamwe n'imikorere rusange: iperereza rifatika ryabatuye ba Amerika beza	2011	Mallin & Michelon	176	1 (Amerika)	3 (2005-2007)	<ul style="list-style-type: none"> Umubare w'abayobozi b'abagore uhujwe neza n'imikorere rusange. Ibisubizo birakomera ku bipimo byihariye bijyanye n'imikorere y'abatuye, umubano w'abakozi, n'uburenganzira bwa muntu.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
S	Inama y'ubuyobozi idashingiyeku gitsina n'ingaruka zayo mu bikorwa by'imibereho: Ibitekerezo ningero zifatika	2013	Hafsi & Turgut	95	1 (Amerika.)	1 (2005)	<ul style="list-style-type: none"> Inyandiko itegura ingamba ebyiri z'ubuyobozi budashingiyeku gitsina: igitsina, imyaka, manda, ubwoko, hamwe nuburambe - hamwe n'imiterere -ingano ya akanama, ubwigenge bw'abayobozi, ububiri bw'ubuyobozi mu kanama, hamwe n'ubuyobozi bw'imigabane. Uburunganyire mu nama nyobozi inoza imikorere rusange y'ibigo by'ubucuruzi, n'umubano ukayoborwa ni akanama nyobozi kadashingiyeku gitsina Ibisubizo byerekana neza ko gushyira abagore mu buyobozi bitanga imikorere myiza kandi ihamye mu bigo by'ubucuruzi. Ibigo bifite ijambanja riri ry'abagore mu nama nyobozi bishobora cyane inshingano z'imibereho myiza y'ikigo. Ibisubizo byerekana ko kuba hari abagore benshi mu rwego rwo hejuru rw'ubuyobozi bishobora kugira uruhare runini muguteza CSR imbere. Kuba hari umubare munini w'abagore bayobora bifitanye isano n'ingamba nziza za CSR ugereranije n'abagenzi baba b'inganda. Mu bwoko butandukanye bw'abayobozi, kuba hari abayobozi b'abagore bo hanze y'ikigo bigira ingaruka nini ku mikorere ya CSR. Umubare w'abagore bakora mu nama nyobozi ni umwe mu bintu bitatu by'ingenzi byahanuye iyemera rya politiki y'amasosiyete ku bakozi bayo ba LGBT. Ibindi bibiri birimo amategekoko ya leta yerekeye uburenganzira bw'abahuje ibitsina hanze mu biterekeye akazi aho isosiyete ifite icyicaro gikuru, ndetse n'uko andi masosiyete akora bimwe yemeye iyi gahunda ya politiki y'iterambere By'umwihariko, manda ndende z'inama y'ubuyobozi zikunda kongera ubushake bw'abayobozi b'abagore mu buvugizi bwa politiki yo abakozi ba LGBT n'umusaruro wayo mu gihe mu ikorwa.
S	Isano riri hagati y'abayobozi b'abagore n'inshingano rusange z'imibereho myiza y'ibigo by'ubucuruzi	2013	Setó-Pamies	94	Isi yose	1 (2011)	<ul style="list-style-type: none"> Ibigo bifite ijambanja riri ry'abagore mu nama nyobozi bishobora cyane inshingano z'imibereho myiza y'ikigo. Ibisubizo byerekana ko kuba hari abagore benshi mu rwego rwo hejuru rw'ubuyobozi bishobora kugira uruhare runini muguteza CSR imbere. Kuba hari umubare munini w'abagore bayobora bifitanye isano n'ingamba nziza za CSR ugereranije n'abagenzi baba b'inganda. Mu bwoko butandukanye bw'abayobozi, kuba hari abayobozi b'abagore bo hanze y'ikigo bigira ingaruka nini ku mikorere ya CSR. Umubare w'abagore bakora mu nama nyobozi ni umwe mu bintu bitatu by'ingenzi byahanuye iyemera rya politiki y'amasosiyete ku bakozi bayo ba LGBT. Ibindi bibiri birimo amategekoko ya leta yerekeye uburenganzira bw'abahuje ibitsina hanze mu biterekeye akazi aho isosiyete ifite icyicaro gikuru, ndetse n'uko andi masosiyete akora bimwe yemeye iyi gahunda ya politiki y'iterambere By'umwihariko, manda ndende z'inama y'ubuyobozi zikunda kongera ubushake bw'abayobozi b'abagore mu buvugizi bwa politiki yo abakozi ba LGBT n'umusaruro wayo mu gihe mu ikorwa.
S	Ibyabonye mbere iyemera rya Politiki itimubira LGBT- mu kubona no gukora akazi	2014	Zhang, Zhu & Ding	516	1 (Amerika)	1 (2007)	<ul style="list-style-type: none"> Ibigo bifite ijambanja riri ry'abagore mu nama nyobozi bishobora cyane inshingano z'imibereho myiza y'ikigo. Ibisubizo byerekana ko kuba hari abagore benshi mu rwego rwo hejuru rw'ubuyobozi bishobora kugira uruhare runini muguteza CSR imbere. Kuba hari umubare munini w'abagore bayobora bifitanye isano n'ingamba nziza za CSR ugereranije n'abagenzi baba b'inganda. Mu bwoko butandukanye bw'abayobozi, kuba hari abayobozi b'abagore bo hanze y'ikigo bigira ingaruka nini ku mikorere ya CSR. Umubare w'abagore bakora mu nama nyobozi ni umwe mu bintu bitatu by'ingenzi byahanuye iyemera rya politiki y'amasosiyete ku bakozi bayo ba LGBT. Ibindi bibiri birimo amategekoko ya leta yerekeye uburenganzira bw'abahuje ibitsina hanze mu biterekeye akazi aho isosiyete ifite icyicaro gikuru, ndetse n'uko andi masosiyete akora bimwe yemeye iyi gahunda ya politiki y'iterambere By'umwihariko, manda ndende z'inama y'ubuyobozi zikunda kongera ubushake bw'abayobozi b'abagore mu buvugizi bwa politiki yo abakozi ba LGBT n'umusaruro wayo mu gihe mu ikorwa.
S	Gushyira ahagaragara inshingano z'ibigo by'ubucuruzi ku mibereho myiza rusange: Abayobozi b'abagore Bakora itandukanirwo	2014	Everly & Scharz	2,430 ku Umwaka byizweho	1 (Amerika)	8 (2003-2010)	<ul style="list-style-type: none"> Ibigo bifite ijambanja riri ry'abagore mu nama nyobozi bishobora cyane inshingano z'imibereho myiza y'ikigo. Ibisubizo byerekana neza ko gushyira abagore mu buyobozi bitanga imikorere myiza kandi ihamye mu bigo by'ubucuruzi. Ibigo bifite ijambanja riri ry'abagore mu nama nyobozi bishobora cyane inshingano z'imibereho myiza y'ikigo. Ibisubizo byerekana ko kuba hari abagore benshi mu rwego rwo hejuru rw'ubuyobozi bishobora kugira uruhare runini muguteza CSR imbere. Kuba hari umubare munini w'abagore bayobora bifitanye isano n'ingamba nziza za CSR ugereranije n'abagenzi baba b'inganda. Mu bwoko butandukanye bw'abayobozi, kuba hari abayobozi b'abagore bo hanze y'ikigo bigira ingaruka nini ku mikorere ya CSR. Umubare w'abagore bakora mu nama nyobozi ni umwe mu bintu bitatu by'ingenzi byahanuye iyemera rya politiki y'amasosiyete ku bakozi bayo ba LGBT. Ibindi bibiri birimo amategekoko ya leta yerekeye uburenganzira bw'abahuje ibitsina hanze mu biterekeye akazi aho isosiyete ifite icyicaro gikuru, ndetse n'uko andi masosiyete akora bimwe yemeye iyi gahunda ya politiki y'iterambere By'umwihariko, manda ndende z'inama y'ubuyobozi zikunda kongera ubushake bw'abayobozi b'abagore mu buvugizi bwa politiki yo abakozi ba LGBT n'umusaruro wayo mu gihe mu ikorwa.
S	Gushyira ahagaragara inshingano z'ibigo by'ubucuruzi ku mibereho myiza rusange: Abayobozi b'abagore Bakora itandukanirwo	2014	Landry, Bernardi	341	1 (Amerika)	7 (2006-2012)	<ul style="list-style-type: none"> Ibigo bifite ijambanja riri ry'abagore mu nama nyobozi bishobora cyane inshingano z'imibereho myiza y'ikigo. Ibisubizo byerekana neza ko gushyira abagore mu buyobozi bitanga imikorere myiza kandi ihamye mu bigo by'ubucuruzi. Ibigo bifite ijambanja riri ry'abagore mu nama nyobozi bishobora cyane inshingano z'imibereho myiza y'ikigo. Ibisubizo byerekana ko kuba hari abagore benshi mu rwego rwo hejuru rw'ubuyobozi bishobora kugira uruhare runini muguteza CSR imbere. Kuba hari umubare munini w'abagore bayobora bifitanye isano n'ingamba nziza za CSR ugereranije n'abagenzi baba b'inganda. Mu bwoko butandukanye bw'abayobozi, kuba hari abayobozi b'abagore bo hanze y'ikigo bigira ingaruka nini ku mikorere ya CSR. Umubare w'abagore bakora mu nama nyobozi ni umwe mu bintu bitatu by'ingenzi byahanuye iyemera rya politiki y'amasosiyete ku bakozi bayo ba LGBT. Ibindi bibiri birimo amategekoko ya leta yerekeye uburenganzira bw'abahuje ibitsina hanze mu biterekeye akazi aho isosiyete ifite icyicaro gikuru, ndetse n'uko andi masosiyete akora bimwe yemeye iyi gahunda ya politiki y'iterambere By'umwihariko, manda ndende z'inama y'ubuyobozi zikunda kongera ubushake bw'abayobozi b'abagore mu buvugizi bwa politiki yo abakozi ba LGBT n'umusaruro wayo mu gihe mu ikorwa.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
S	Kugabanuka kw'abakozi mu bigo by'ubucuruzi by'abagore muri Amerika	2014	Matsa & Miller	121,284	1 (Amerika)	4 (2006–2009)	<ul style="list-style-type: none"> Zzi ni ingero za mbere zerekeranye isano y'uburinganire mu bucuruzi n'imitangire y'akazi. ibigo by'abagore bikorera bigenga ntibikunze kugereranywa ni ibigo by' abagabo mu kugabanya abakozi mu gihe cy'Ubukungu bukomeye. Umwaka-ku-mwaka kugabanuka kw'abakozi byari kenshi nka 29 ku ijana muni y' ibigo ba nyirabyo ari abagore, na nyuma yo kugenzura inganda, ingano, n'inyungu yazo. ibigo bifite akanama gashinzwe kugenzura uburinganire muri rusange usanga bikunze kuganisha ku mikorere ishingiye ku bakozi, nk'uko bigaragazwa n'ibipimo nk'inyungu za kabiri n'uburinganire bw'ubuzima na akazi. Ku rundi ruhande, ingaruka z'inama z'ubutegetsi idashingiye ku gitsina ni kudasobanuka ni ibisubizo cyangwa imikorere ivanze
S	Ingaruka z'uburinganire mu bigo by'ubuyobozi ku cyerekezo abakozi bashaka kugana.	2014	Wieland & Flavel	294	1 (Ubudage)	5 (2007–2011)	<ul style="list-style-type: none"> Hari ingero zifatika zerekana ko imyitwarire y'inzego z'imari ifitanye isano n'uburinganire mu nama nyobozi. (Icyubahiriro cy'imyitwarire ni amanota ashingiye ku makuru, gutanga raporo, n'ibivugwa n'abafatanyabikorwa biyanye n'imyitwarire myiza kand no gukurikirana inshingano) ibigo by'imari bifite imiterere y'ubuyobozi igaragaza neza igenzura no kuereba kure bigira izina ryiza muri sociyete
S	Icyubahiriro cy'imyitwarire y'inzego z'Imari: Ese ibiranga Ubuyobozi bifite akamaro?	2015	Baselga-Pascual, Trujillo-Ponce, Vahamaa & Vahamaa	220	13 (including Ostiraliya, Kanada, Ubudage, Ubufaransa, Ubuyapani, Espanye, Ubwongereza, Amerika.)	6 (2005–2010)	<ul style="list-style-type: none"> Kubaho kw'abagore mu nama z'ibigo, mu buyobozi hejuru no hagati, kandi nk'abakuriye amashami ya CSR bigira ingaruka nziza ku bikorwa bya CSR bifite intego z'uburinganire. Ibyavuye mu nyandiko bitanga izindi mpamvu zo kuzamura abagore mu myanya ifata ibyemezo: kubikora bigira ingaruka nziza kuri CSR
S	Ese kugira Abayobozi ba abategarugori bitera kwiwongera kw'imikorere y'uburinganire mu mibereho rusange?	2015	Larrieta-Rubín de Celis, Balmaseda, Fernández de Bobadilla, Alonso-Almeida & Intxaurburu-Clemente	42	1 (Espanye)	1 (2012)	<ul style="list-style-type: none"> Ibigo 50 bishimwa bya Fortune byamamaye kw'isi muri 2009 byari bifite ijanisha ryinshi ry'abayobozi b'abagore kurenza abo byagereranywaga, ibigo bitashimwe n'urungano rw' abandi bakozi.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
S	Uburyo bw'ubuyobozi hamwe n' imicungire y'imibereho myiza rusange: Isesengura rishin giye ku gitsina	2016	Alonso-Almeida, Perramon & Bagur-Femenias	Abayobozi 391 bakuru babajwe	1 (Esipanyeyi)	2015	<ul style="list-style-type: none"> Hari itandukaniro mu miyoborere y'abagabo n'abagore. Abagore bakoresha uburyo bw' impindura kenshi na kenshi, mu gihe abagabo bakoresha uburyo bwo kuganza kenshi na kenshi Abagabo n'abagore bafite imyumvire itandukanye kuri CSR. Abagore baha agaciro kanini inzego zose za CSR kandi bakunda kugira igitekerezo cyagutse cya CSR. Abagore bakunda gushora umwanya mu iterambere n'imibereho myiza y'abakozi no gutanga amahirwe angana mu kubona akazi ku bagabo no ku bagore. Muri rusange, abagore basa nkaho baringaniza inyungu z'abafatanabikorwa bakomeye b'ikigo.
S	Ese abagore bateza imbere uburinganire? Ingaruka zi ibigize ubuyobozi kuri Politiki za LGBT mubigo by'abanyamerika	2016	Cook & Glass	3,818	1 (Amerika.)	10 (2001–2010)	<ul style="list-style-type: none"> Ibigo bifite inama z' ubutegetsi zidashingiyeye ku gitsina bishobora cyane kuruta ibindi bigo mu gushyiraho politiki n' imikorere bitunibira-LGBT nka; ubwisanzure mu guhitamo uwo musabana muhuje igitsina nta vangura n' inyungu zihabwa abashakanye. Bashobora kandi gushyirwa hejuru cyane ku manota rusange y'uburinganire bw'ibigo. Ibyavuye mu bigo bifite abayobozi bakuru b'abagore, ku rundi ruhande, bitanga ibisubizo bitandukanye: bigira ingaruka zikomeye ku kuba bishoboka ko ikigo kizatanga inyungu z'abashakanye mu gihugu kandi kigashyiraho politiki y'irangamuntu itavungura Kugira umuyobozi mukuru w'umugore ntabwo bigira ingaruka ku kuba ikigo cyakemera politiki y'ubwisanzure bwo guhitamo uwo musabana muhuje igitsina nta vangura cyangwa ku manota rusange y'uburinganire bw' ikigo.
S	Ni izihe nyungu zo kugira abayobozi benshi b'abagore? Ingero ziva mu gukora akazi kadahoraho Mubutaliyani	2016	Devicienti, Grinza, Manello & Vannoni	12,298	1 (Ubutariyani)	3 (2005, 2007, 2010)	<ul style="list-style-type: none"> Abayobozi b'abagore bita cyane k' ubwo abakozi babo bakenera. Bagabanya cyane ikoresha akazi k'igihe gito kadahoraho nta bushake, binuye kandi no kongera akazi k'igihe cyose, bemera kenshi gahunda zo gukora akazi kadahoraho ku bakozi babyisabira. Inyungu zitaboneka ziva mu kongera umubare w'abagore mu buyobozi zirimo: kugabanya ibintu bihari byo gukoresha akazi kadahoraho utabishaka no kuzamura imibereho y'abakozi bakora imirimo yo kwita ku bana cyangwa ibikorwa byo kwita ku bageze mu za bukuru.
S	Ese Inama z' ubutegetsi idashingiyeye ku gitsina yahuzwa n' imikorere ubukungu? Uburyo bwo Guhuza CSR	2016	Galbreath	296	1 (Ostiraliya)	2 (2004–2005)	<ul style="list-style-type: none"> Kubaho kw'abagore mu nama nyobozi bifitanye isano na CSR nayo, ihujwe n'imikorere y'ubukungu n' imari. CSR isa nkaho ihuza byimazeyo isano iri hagati y'abagore mu nama nyobozi n'imikorere y' ubukungu n' imari

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
S	Ese Boss wawe abaye ari umugore? Ishirahamwe, Iringaniza ry'akazi-ubuzima hanze ya akazi, Uburinganire n'ivangura rishingiye ku gitsina aho ukorera	2016	Lucifora & Vigani	Abakozi 63,318	Ibihugu 30 byo mu Burayi	16 (1995–2010)	<ul style="list-style-type: none"> ■ Kugira boss w'umugore bifitanye isano no kugira ivangura rishingiye ku gitsina iri ku rwego rwo hasi muri rusange k'umurimo ■ Hari ingero zerekana "abagore bafasha abagore" binyuze mu ngaruka nyinshi zigaragara zigabanya ivangura mu bagore. Hari kandi ingero zerekana ingaruka mbi ku bakozi b'igitsina gabo, cyane cyane mu mirimo yiganjemo abagore ■ Impirimbanyi nziza hagati y' akazi nubuzima, ibidukikije byunganira akazi, n'igihe cyiza cyoroshya akazi cyane cyane ku bagore mu mirimo y'ubuhanga buhanitse bagaragara ko ari ingirakamaro mu kugabanya ivangura rishingiye ku gitsina.
S	Ibigize Inama z' ubutegetsihamwe n'ishingano rusange mu bikorwa mu masoko avuka	2016	Sundarasan, Je-Yen & Rajangam	450	1 (Malaysia)	2 (2011–2012)	<ul style="list-style-type: none"> ■ Kubaho kw'abagore mu nama nyobozi nibyo by' ingenzi byonyine bigira ingaruka nziza urwego rw'ibikorwa bya CSR by'amasosiyete. ■ Hasa nk'aho hari umubano utari mwiza hagati y'abayobozi badafitse inshingano bigenga n' ibikorwa bya CSR. ■ Uvanyemo kugira abayobozi b'abagore, ibindi bigize inama z' ubutegetsiz' amasosiyete mu masoko akura ntaho bihurira no inozwa rya gahunda za CSR.
S	Ubuyobozi bw'abagore n'uburinganire: Ingero zituruka ku nganda	2016	Tate & Yang	Inganda 9,244 muri leta 23	1 (Amerika)	9 (1993–2001)	<ul style="list-style-type: none"> ■ Ibigo bifite abagore benshi mu nshingano z'ubuyobozi bifite itandukaniro rito ry'imishahara hagati y'abagabo n'abagore (kugenzura imiterere y' abakozi) kandi itanga umushahara ungana ku bakozi bashya. ■ Abakozi b' abagore bakuwe mu byabo n'ifungwa ry'inganda banyura mu gihombo kinini cy'imishahara kigera kuri 5 ku ijana ugereranije n'abakozi b'abagabo, ariko ikinyuranyo cy'imishahara ni gito cyane kurushaho - kigera niko muni 50 ku ijan - iyo bongeye guhabwa akazi n'ibigo biyobowe n'abagore. ■ Ibisubizo bivamo bikomera cyane mu gihe abagore bagize ubw'inshi bw'itinda rishinzwe gutanga akazi. Igitsina cy'umuyobozi mukuru kigira akamaro kanini ■ Ufatiye hamwe, ibisubizo byerekana ko ari ngombwa kugira abagore mu myanya y'ubuyobozi: bimakaza imico iteza abagore imbere mu bigo byabo.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
S	Duteze imbere impinduka nziza? Gusesengura ingaruka yuburinganire mubikorwa by'ubucuruzi n' imikorere itandukany	2017	Glass & Cook	Ibigo 3.492 ku mwaka byizweho	1 (Amerika.)	10 (2001–2010)	<ul style="list-style-type: none"> Ibigo bifite abayobozi bakuru b'abagore cyangwa inama z' ubutegetsi zidashingiyeye ku gitsina bifitanye isano n'ubucuruzi bukomeye burimo uburinganire, birimo ubudasa, imiyoborere y'ibigo, imbaraga z'ibicuruzwa, hamwe n' uruhare abatwaga. Abayobozi bakuru b'abagore bashobora cyane kurusha abayobozi b'abagabo guharanira politiki n'imikorere y'ubudasa. cyane cyane iyo bashyigikiye n'abagize inama z' ubutegetsi ikomeye y'abagore, nk' akanama abayobozi bakuru n' abagore bo mu bindi bigo by' ubucuruzi. Amatsinda y'ubuyobozi adashingiyeye ku gitsina agaragaza ibisubizo birambye kandi bikomeye mu bucuruzi kurenza amatsinda ashingirwa ku gitsina gabo gusa cyangwa gore gusa. Abakozi b'abagore bagira amahirwe ari hasi cyane buri mwaka yo kuzamuka k'urwego rumwe kurusha bagenzi babo b'abagabo, byagaragaye nyuma yo kugenzura ibintu byinshi mu biranga umukozi wigenga n'ingaruka zituruka mu kazi. Ikinyuranyo kiragabanuka mugihe hari abayobozi benshi b'abagore murwego rukurikiraho, ariko byiyongera mugihe hari urungano rwabakobwa benshi kurwego rumwe. Kubona itandukaniro rito rishingiyeye ku gitsina mu kuzamura abakozi mu gihe hari abayobozi benshi b'abagore byerekana ko politiki yongerera abagore guhararirwa mu buyobozi bw'ibigo ishobora kugira inyungu zidasanzwe ku bagore bari ku nzego zo hasi. Ugereraniye na bagenzi babo b'igitsina gabo, abayobozi b'urwego C b'abagore bashobora cyane gushishikariza gutanga raporo ya CSR kandi nanone bashobora cyane gushimangira ibikubiye muri CSR. Abayobozi b'abagore bashyira imbere gutanga raporo ku ngingo zitandukanye za CSR bitangiranye no kurengera abanyamigabane, bigakurikirwa no kurengera abakozi, kurengera serivisi, kurengera abakiriya, kurengera ibidukikije, n' imibanire rusange. Imikorere nyayo cyangwa ntangarugero mu bikorwa by' imibereho myiza n' imikorere rusange by' ikigo ifitanye isano no kugira umuyobozi mukuru w'umugore, umuyobozi mukuru ufite impamyabumenyi ihanitse mubumuntu, cyangwa umuyobozi mukuru ufite uburambe bwagutse mu kazi Hari isano ribi hagati ya CSR y' intangarugero no kugira umuyobozi mukuru ufite impamyabumenyi ihanitse mu bukungu, no hagati ya CSR nziza n' amafaranga y' indishyi z' igihe gito y' umuyobozi mukuru.
S	Abagore Bafasha Abagore? Ingero ziva mu bikorera bigenga mu nzego z' imikorere	2017	Kunze & Miller	Abakozi 597,552 ku Umwaka bizweho	1 (Norway)	11 (1987–1997)	
S	Ese abayobozi b' abagore bashyire imbere Inshingano z' imibereho myiza n' ibikorwa rusange?	2017	Zou, Wu, Zhu, & Yang	Ibigo 12,941- ku mwaka byizweho	1 (Ubushinwa)	9 (2006–2014)	
E&S	Ingaruka z' Ibiranga umuyobozi mukuru ku mibereho n' imikorere rusange by'ikigo	2010	Manner	650	1 (Amerika)	1 (2006)	

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
E&S	Ubuyobozi burimo uburinganire, ubwigenge, hamwe n' imikorere rusange y'abantu	2012	Zhang	475	1 (Amerika.)	2 (2007–2008)	<ul style="list-style-type: none"> Ubuyobozi burimo uburinganire, ubwigenge, hamwe n' imikorere rusange y'abantu By'umwihariko, umubare munini w'abagore mu nama nyobozi uhujwe ahanini n' rwego rwisumbuyeho n' imbaraga tekiniiki zihana amanota za KLD.
E&S	Amasano yihishe: Isano riri hagati y' inama z' ubutegetszidashingiyeye ku gitsina n' imibanire myiza n' imikorere rusange	2013	Boulouta	126	1 (Amerika)	5 (1999–2003)	<ul style="list-style-type: none"> Inama z' ubutegetszidashingiyeye ku gitsina zigira ingaruka cyane ku imibereho myiza n' imikorere rusange y' ibigo S & P500 hejuru y'igihe kirenga umwaka. By'umwihariko, inama z' ubuyobozi zidashingiyeye ku gitsina zikoresha imbaraga ku mibereho myiza n' imikorere rusange n' ibipimo bireba imikorere mibi y'ubucuruzi, nk' "impungenge" za amanota atangwa na KLD. Ibipimo ngenderwaho mu mibereho n' ibikorwa rusange ifite ubushobozi bwo kuzamura urwego rwo kwita ku babikeneye n' impuhwe, ibyo bigatera ibyishimo cyane abayobozi b'abagore.
E&S	Abagore mu nama nyobozi: Ese bigira ingaruka kuri raporo zirambye?	2014	Fernandez-Fejoo, Romero & Ruiz-Blanco	2,400	Ibihugu 22 byateye imbere	1 (2008)	<ul style="list-style-type: none"> Inzego za raporo ya CSR ziri hejuru mu bihugu bifite umubare munini w'inama z' ubutegetszizifite byibuze abagore batatu (ibisubizobiraganzurwa ku bw'itandukaniro bitandukaniro mu bihugu no muri raporo za CSR). Ibihugu bifite urwego runini rwuburinganire ni murugo ku bigo byinshi bifite inama z' ubutegetszizifite byibura abayobozi batatu b'abagore.
E&S	Abagore mu nama nyobozi n' imibereho n' imikorere rusange: Isesengura rya-Meta.	2016	Byron & Post	Isesengura rya Meta ku nyigo 84 hamwe n' izindi z' ibigo 26,710 ziva mu bihugu 20 countries			<ul style="list-style-type: none"> Inama z' ubutegetsihagarariye abagore - imibanire myiza n' imikorere rusange ni byiza. Ingano y' ingaruka mbi zerekereye inama z' ubutegetsiy'abatagarugori n' imikorere rusange yikubye inshuro eshanu kurenza ihuza abagore mu nama nyobozi mu mikorere y'ubukungu ikomeye, birashoboka kuko inama z' ubutegetszizigira igenzura ryinshi mu bikorwa by'imibereho n' imikoree rusange mu ibigo kuruta imikorere y' imari y'ibigo Iyi mibanire irushijeho kuba myiza mu nzego z'igihugu irangwa no kurengera abanyamigabane bakomeye - aho inama z' ubutegetszishobora kurushaho gushishikarizwa gukoresha umutungo abayobozi b'abagore bazana ku meza-hamwe n'uburinganire, aho kugabana imbaraga mu imbere bishobora kuringanira.
E&S	Abagore mu nama nyobozi: Bateza imbere inshingano z'imibereho myiza n' imikorere rusange?	2017	Cook & Glass	Ibigo 2,664 ku Umwaka byagenzuwe	1 (Amerika)	10 (2001–2010)	<ul style="list-style-type: none"> Kuba abagore bahari mu nama nyobozi z'amasosiyete bifitanye isano no kongera uruhare rwa'abaturage, imiyobore ikomeye n' imikorere irambye icunga ibidukikije, ibintu bitatu byingenzi kuri politiki ya CSR Ugereranije n'ubuyobozi bw'abagore bose gusa, kuba hari umugore umwe cyangwa babiri mu nama nyobozi bifitanye isano no kuzamura inyandiko yikigo muri buri tuno duce.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
E&S	Ese ni ukugera he se inama z'ubutegetsizidashingiyeye ku gitsina zongera imbaraga imikorere y'imibereho rusange?	2017	Francoeur, Labelle, Balti & Bouzaïdi	Ibigo 1,632-ku mwaka byizweho	1 (Amerika)	7 (2007-2013)	<ul style="list-style-type: none"> Inama z'ubutegetsizidashingiyeye ku gitsina bifitanye isano n'izina n'ibipimo bya CSR byibanda kubafatanyabikorwa badafite imbaraga nk'ibidukikije, abashoramari, na kominote Inama z'ubutegetsizidashingiyeye ku bitsina zigaragara nk'aho zitagira ingaruka zikomeye ku bipimo bya CSR bifitanye isano nabafatanyabikorwa bungukirwa n'imbaraga nyinshi ziva ku zindi nzego, nk'abakozi n'abakiriya Ibigo bifite abagore benshi mu myanya y'ubuyobozi byunguka cyane kandi bigira inyungu nyinshi igaruka nyuma y'ibivuye mu baturage. Umwanzuro unoze ntabwo utangwa binyuze mu micungire y'ibinjizwa cyangwa ubuziranenge buri hasi. Ahubwo, ubuziranenge bw'ibinjizwa buhuzwa neza n'uburinganire hagati y'ubuyobozi bukuru.
G	Kugera ku mwanzuro: Ubushakashatsi k'uburinganire n'iminogere mu kwinjiza amafaranga.	2008	Krishnan & Parsons	353	1 (Amerika)	5 (1996-2000)	<ul style="list-style-type: none"> Uburungirire bugira ingaruka zikomeye ku myumvire y'abayobozi ku biyanye n'imytwarire mu bigo by'ubucuruzi By'umwihariko, abayobozi b'abagore bakiriye neza ingaruka z'amategeko ngengamytwarire: bizeye cyane ko kode izamura urwego rw'imytwarire mu bucuruzi.
G	Imytwarire y'abayobozi ku biyanye n'amahame mbwirizamuko: Haba hari itandukaniro ry'uburinganire?	2009	Ibrahim, Angelidis & Tomic	Ibiganiro 286 n'abayobozi	1 (Amerika)	1 (2008)	<ul style="list-style-type: none"> Uko ikigo kigira uruhare runini mu guteza imbere no gushyira mu bikorwa uburinganire muri gahunda y'imyobore n'imicungire, niko imyinjirize y'ibigo iteganyijwe igabanuka Ibisubizo bishimangira igitekerezo kivuga ko ibigo bigomba guteza imbere imbere politiki yuburinganire kugira ngo biteze imbere umuco uzaganisha ku kwubira imikorere yo gucunga imari.
G	Imytwarire, uburinganire, hamwe n'ubuziranenge bwa raporo y'imari	2010	Labelle, Gargouri & Francoeur	156	1 (Canada)	2 (2004-2005)	<ul style="list-style-type: none"> Umwanditsi yashyizeho urutonde rw'ubuyobozi bugenzura ingamba n'imikorere, nk'uko bipimirwa n'akanama kagira uruhare mu byemezo byerekeranye n'ishingano rusange; abakozi, ubuziranenge bw'ibicuruzwa; n'ubuzima, ibidukikije, n'umutekano. Ukuba kw'abagore mu nama nyobozi byongera imikorere mu kugabanya urwego rw'ibibazo no kwemeza ibikorwa byiza by'iterambere mu buyobozi nko gusuzuma inama nyobozi, gahunda z'iterambere, no kwakira abanyamuryango bashya.
G	Umusanzu w'abagore mu nama nyobozi: gushishoza byimbitse	2010	Nielsen & Huse	234	1 (Norway)	1 (2003)	

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
G	Abayobozi b'abagore no gucunga amafaranga	2010	Peni & Vähämaa	Ibigo 1,955 byagenzuwe-	1 (Amerika)	4 (2003–2007)	<ul style="list-style-type: none"> Ibigo bifite abacungamari b'igitsina gore bifitanye isano n'uburyo nyabwo bwo kubungabunga no gutanga raporo y' imari. Itandukaniro rishingiye ku gitsina mu guharanira inyungu, kwirinda ingaruka, no gukoresha amahirwe yo kuyobora bishobora kugira ingaruka zikomeye kuri raporo y' imari n' imiyoborere y' ibigo.
G	Ese Inama z' ubutegetsizidashingiyeye ku gitsina Buteza imbere kumenyekanisha Ibiciro by' imigabane?	2011	Gul, Srinidhi & Ng	Ibigo 5,021-ku mwaka byizweho	1 (Amerika)	7 (2001–2007)	<ul style="list-style-type: none"> Ibiciro by' imigabane y' ibigo bifite inama z' ubutegetsizidashingiyeye ku gitsina byerekana amakuru nyayo yihariye yatanze n' abayobozi. Uburunganyire butezimbere ibiciro by' imigabane mu buryo bwo kongera kumenyekanisha ku mugaragaro mu bigo binini no gushishikariza gukusanya amakuru yihariye mu bigo bito. Umubano urakomera mu bigo bifite imiyoborere rusange idahwitse y' amasosiyete, byerekana ko inama z' ubutegetsizidashingiyeye ku gitsina zishobora kuba uburyo bwo gusimbuza imiyoborere idahwitse y' ubuyobozi.
G	Abayobozi b' abagore n'ubuziranenge bw' ibyinjira.	2011	Srinidhi, Gul & Tsui	Ibigo 2,480 ku mwaka byizweho	1 (Amerika)	7 (2001–2007)	<ul style="list-style-type: none"> Ibigo inama z' ubutegetsizidashingiyeye ku gitsina byerekana n' inyungu zujuje ubuziranenge. Ibigo bifite abayobozi benshi b' abagore, cyane cyane muri komite y' ubugenzuzi, byerekana imyitwarire myiza yo gutanga raporo mu bayobozi.
G	Ukubaho ku inama z' ubutegetsiz' abagore hamwe n' amahirwe yo gusubiramo ibaruramaro	2012	Abbott, Parker & Persley	278	1 (Amerika)	5 (2001–2005)	<ul style="list-style-type: none"> Hariho ishyirahamwe rikomeye hagati y' ukubaho byibuze k' umugore umwe mu nama nyobozi n' uko bishoboka cyane ko ibaruramaro ryasubirwamo Ibisubizo ntibihindukana n' igitekerezo kivuga ko kuba inama y' abategarugori igira uruhare mubushobozi bw' inama nyobozi gukomeza imyitwarire yo kwigenga, kugabanya urugero rwo gutekereza mu matsinda no kongera ubushobozi bw' inama mu gukurikirana raporo y' imari.
G	Uruhare rw' Inama z' ubutegetsimu gukwirakwiza Raporo y' imibereho n' imikorere rusange	2013	Frias-Aceituno, Rodriguez-Ariza & Garcia-Sánchez	568	Ibihugu 15 byateye imbere	3 (2008–2010)	<ul style="list-style-type: none"> Inama z' ubutegetsizidashingiyeye ku gitsina ni kimwe mu bintu by' ingenzi mu kugira amakuru y' ubukungu, imibereho myiza n' ibidukikije ariye mu mucyo ahuriweho na raporo zose. Izi ngaruka zagaragaye mu masosiyete yo muri Anglo-Saxon y' abongereza, ikidage n' ikilatini cyerekana imiyoborere y' ibigo.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
G	Ese Guhagararirwa kw' abagore mu nama nyobozi bifasha kwiyongera gukorera mu mucyo n'imitwarire myiza mu bigo by' ubucuruzi?	2013	Larkin, Bernardi & Bosco	500	1 (Amerika)	1 (2010)	<ul style="list-style-type: none"> Uko umubare w'abayobozi b'abagore wariyongereye, byarashoboka ko isosiyete igaragara haba kuri (cyangwa byombi) ikinyamakuru cya Ethisphere " Amasosiyete y'imitwarire myiza ku isi ya 2010 " cyangwa ikinyamakuru cy' Abanogeye Inshingano z' imikorere rusange magazine" Abenegihugu 100 beza b'afatanyabikorwa 2010 " bariyongereye. Hariho ingero zerekana ko kugira imbaga nyamwinshi y'abayobozi b'abagore bigira uruhare runini mu kugera ku rutonde rw' ikinyamakuru Ethisphere nubwo ibi atari ko bigenda kurutonde Imikorere rusange
G	Uburyanganire n' Ibyaha mu bigo by' ubucuruzi mu kinyejana cya makumyabiri na rimwe : Uruhare rw'umugore mu mikorere y'uburiganya.	2013	Steffensmeier, Schwartz & Roche	83	1 (Amerika)	8 (2002–2009)	<ul style="list-style-type: none"> Umwanditsi vasesenguye uburiganya 83 bw' ibigo birimo 436 baregwa. Ahanini, abagore ntibari mu matsinda y'ubwo buriganya. Iyo abagore babigizemo uruhare, bagize uruhare ruto kandi bunguka inyungu nke muri ubwo buriganya kurusha abagabo baba bafatanij.
G	Uburyanganire n' impapuro mpimbano mu bigo by' ubucuruzi	2015	Cumming, Leung & Rui	742	1 (Ubushinwa)	10 (2001–2010)	<ul style="list-style-type: none"> Hariho ibimenyetso bifatika byerekana ko kugira abagore mu nama nyobozi bigabanyaburiganya bw'impapuro mu bucuruzi. Ijanisha ryiza ryabagore mu nama nyobozi kugirango uburiganya bw'impapuro mu bucuruzi bugabanyuke ni 50%. Abagore bafite akamaro kanini mu kugaragaza uburiganya mu nganda ziganjemo abagabo
G	Itandukaniro rishingiye ku gitsina mu biyanywe no gufata ibyememezo ku maraporo y'imari: Ingero ziturutse mu kubungabunga imari n' ibaruramari.	2015	Francis, Hasan, Park & Wu	974	1 (Amerika)	10 (1998–2007)	<ul style="list-style-type: none"> Abacungamari b'abagore babungabunga raporo z' imari kurusha ab'abagabo. Iyi ngaruka igaragara cyane mu bigo byugarijwe n' imanza nyinshi zo kuburana, ibyago bidasubirwaho, ibyago bya imikorere, cyangwa ibyago byo kugurisha bakigarurirwa. Nyuma yo guha akazi umucungamari w' umugore, hari ukwiyongera cyane ku rwego rwo kubungabunga imari ugereranije n'uburyo bwakoreshejwe mu gihe umugabo yari akiri ku buyobozi. Nyuma y'uko ibigo bihaye akazi ko gucunga imari umugabo akurikira umuyobozi w'umugore, Imibungabugire y'ibaruramari iragabanuka
G	Inama z' ubutegetsinamahame mbwirizamuco muri gahunda zitandukanye z'imiyoborerere rusange	2015	Garcia-Sanchez, Rodriguez-Dominguez & Frias-Aceituno	5.380	Ibihugu 12 byateye imbere	7 (2003–2009)	<ul style="list-style-type: none"> Ibigo bifite inama z' ubutegetsizidashingye ku gitsina zishyira mubikorwa neza amahame y'imitwarire yateye imbere Abayobozi b'abagore bumva neza ibisabwa mu myitwarire, bahangayikishwa cyane no kubahiriza amabwiriza, kandi bakibanda cyane ku kuzuza ibisabwa n' abafatanyabikorwa batandukanye.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
G	Igitsina cy'Umuyobozi mukuru imiyoborese nyayo, hamwe n'ubucungamari	2015	Ho, Li, Tam & Zhang	13,206	1 (Amerika.)	13 (1996–2008)	<ul style="list-style-type: none"> Ibigo bifite abayobozi bakuru b'abagore bigaragara ko byinjiza neza. Iri shyirahamwe rirakomera mu byugarijwe n' imanza nyinshi hamwe n' ibyago byo kwigarurirwa mu gufata ibyemezo. Ibisubizo byerekana inyungu z'uburinganire mu gushyigikira ubusugire n' ubuziranenge bwo gutanga raporo z'imari
G	Ingaruka z'abagore mu nama nyobozi ku gaciro k'ikigo, imikorere n' imicungire y'imari, no kubahiriza imyitwarire n'imibereho rusange.	2015	Isidro & Sobral	922	Ibihugu 16 by'uburayi	3 (2010–2012)	<ul style="list-style-type: none"> Kugira abagore mu nama nyobozi bifitanye isano no kunguka by' ikigo, kubahiriza imyitwarire n'imibereho rusange, ari nako kandi ibi bifitanye isano n'agaciro k' ikigo cy' ubucuruzi. Ibyavuye mu bushakashatsi byerekana ko ingaruka nini z'umugore guhagararirwa mu nama nyobozi y' ikigo cy' ubucuruzi zituruka mu kubahiriza cyane amahame mbwirizamuco, ikintu kidafatwa neza n'imikorere ishingiyeye ku ibaruramari mu kigo.
G	Abagore bari mu nama nyobozi n' umushahara w'abayobozi: Ingero ziva muri Espagne	2015	Lucas-Pérez, Mínguez-Vera & Sánchez	714	1 (Esipanye)	6 (2004–2009)	<ul style="list-style-type: none"> Inama z' ubutegetsi idashingiye ku gitsina igira ingaruka ku mikorere y'ikigo - uhereye ku b'ikiranga, imiterere, ingano, n'imikorere. Ibi bigafasha kwemeza igishushanyo mbonera cy'indishyi z'abayobozi bakuru ku girango bihuzwe n'imikorere ya sosiyete. Ibisubizo byemeza ko hari umubano mwiza hagati y'uburinganire n' imitegurire y'indishyi n' inyungu z' abayobozi bakuru bigedanye n'imikorere, impamvu n'agaciro z'ubucuruzi mu mategeko agamije kongera umubare w'abagore mu nama nyobozi.
G	Uburiringanire hagati y'muyobozi mukuru n' umuyobozi mukuru mu by' imari, Umuco w'imikorere rusange hamwe n'ubucuruzi bw'imbere mu kigo	2015	Scarlat, Shields & Clacher	Ibigo 86 bifite abayobozi bakuru ba abagore n' abagabo mu mu mikorere hamwe ibigo 1,276 bigizwe na abakozi gabo gusa mu mikorere	1 (Amerika)	8 (2003–2011)	<ul style="list-style-type: none"> Hari igabanuka rigaragara mu kungukira ku bucuruzi bw' imbere mu kigo nyuma yo guhindura mu mikorere dukoresha abayobozi b' abagore n' abagabo mu myanya y' umuyobozi mukuru w'ikigo n' umuyobokzi mukuru mu by' imari. Ibi bimenyetso byerekana ko abayobozi b'abagore bahindura umuco w' imikorere rusange mu miterere y' ibigo bakoresha ijwi ry' imiyoborese rikomeye ribuza ubucuruzi bw'amahirwe bw'imbere mu kigo.

Imbonerahamwe ya 1. Eingero zifatika ku isano y'uburinganire mu buyobozi bw'ibigo by'ubucuruzi n'ibipimo bya ESG

Igipimo cya ESG	Inyito	Umwaka	Umwanditsi	ibigo byizweho	ibihugu byakorewemo	imyaka y'inyigo	Umwanzuro
G	Inama z' ubutegetsiy' uburinganire itandukanye n'intege nke zo kugenzura mw'imbere	2016	Chen, Eshelman & Soileau	4,267	1 (Amerika)	10 (2004–2013)	<ul style="list-style-type: none"> ibigo bifite abagore benshi bahagarariye ku nama nyobozi zabo ntibishobora kugira intege nke zo kugenzura imbere mu mikorere (ICW) ibisubizo ntabwo biterwa no kugira abagore muri komite y'ubugenzuzi. Ahubwo, bigaragara ko abagore bari mu nama nyobozi bagabanya ICW, batitaye ko bicaye ko ukuba bari muri komite y'ubugenzuzi cyangwa batayirimo. Ingero zihoraho bihuye n' ibiranga abayobozi b'abagore berekanwa mu buvungano bwambere — bashobora cyane kuganira ku bibazo bigoye bigyananywe n' imyimbire ya leta kwibumbira hamwe, abangenzuzi beza, no kutihanganira imyitwarire y' gufatirana no guhubuka.
G	Ese uburinganire bugira ingaruka mu myitwarire y'abayobozi? Ise ngura rirambuye k'umuho	2016	Chen, Tulliao, Cullen & Chang	2,754	Ibihugu 27	4 (2005–2008)	<ul style="list-style-type: none"> Ugereranije n'abayobozi b'abagore, abayobozi b'abagabo bafite ubushake bwo gutsindishiriza imyitwarire idahwitse ijyanye n'ubucuruzi nka ruswa no kunyereza imisoro. Mu bihugu bifite uburinganire, itandukaniro ry'imyitwarire hagati y'abagore n'abagabo riba rinini kurusha
G	Imiyoborerere rusange, abayobozi b'abagore n'ubuziranenge bw'amakuru y'imari	2016	Pucheta-Martinez, Bel-Oms & Olcina-Sempere	920	1 (Espanyey)	8 (2004–2011)	<ul style="list-style-type: none"> ijanisha ry'abagore muri komite y'ubugenzuzi ikora itandukaniro mukugabanya amahirwe y' amakosa mu ubugenzuzi amakosa, kutubahiriza ibisabwa, cyangwa gusimbuka amakuru. Kugira ijanisha ryabayobozi b'abagore kuri ACs cyangwa ijanisha ry'abayobozi bigenga muri ACs — kimwe no kuba ACs iyobowe ni gitsina gore — byongera amahirwe yo gukorera mu mucyo kurushaho batangaza raporo y'ubugenzuzi ishidikanywa rimwe na rimwe.itujuje ibisabwa.
G	Abagore bake mu nama nyobozi za Ostiraliyan	2016	Strydom, Yong & Rankin	11,093	1 (Ostiraliya)	9 (2005–2013)	<ul style="list-style-type: none"> Inama z' ubutegetsigizwe n' abagabo gusa n' izataye umurongo zigira ibyinjira bike ugereranije n' inama z' ubutegetsizihagarariwe kandi zuzuye. Bihuye n'igitekerezo cya misa ikomeye, mu gihe hari imihagarariye y' urwifashisho (muni ya 20%) by'umugore ubuziranenge bw' ibyinjira uba muto. Iyo abagore bagize hagati ya 20 na 40 ku ijana by' abagize inama nyobozi, uburinganire buba bwiza
G	Ibikorwa by' uburinganire mu nama nyobozi: Uruhare rw'urugaga nyamw'inshi.	2017	Schwartz-Ziv	11	1 (Isirayeri)	3 (2007–2009)	<ul style="list-style-type: none"> Inama zifite byibura abayobozi batatu ba buri gitsina zikora byibuze 79 ku ijana mu tunama nyobozi kurusha abo badafite uko guhagararirwa. Ibi biterwa n'abayobozi bumugore by'umwihariko; abayobozi b'abagore barakora cyane iyo hai uruhare rukomeye abagore batatu byibuze. Inama z' ubutegetsizidashingiyeye ku gitsina zishobora cyane gusimbuza abayobozi badakora neza kandi zinakora cyane mu bine bahindura bayobozi

Inyandiko z'Ingenzi zifashishijwe

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