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**全球最大法律事務所 - 國際通商法律事務所 (Baker &  
McKenzie) - 之「企業社會責任」行動**

**The Corporate Social Responsibility Program of Baker & McKenzie,  
the Most Global Law Firm in the World**

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(Baker & McKenzie) - 之「企業社會責任」行動  
The Corporate Social Responsibility Program of  
Baker & McKenzie, the Most Global Law Firm  
in the World

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邱瀚書 謹識  
于台大管理學院  
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# THESIS ABSTRACT



SENIOR PUBLIC ADMINISTRATION  
OF MANAGEMENT  
NATIONAL TAIWAN UNIVERSITY

NAME : Owen Heng Su Chio

MONTH/YEAR : May, 2014

ADVISER : Professor Chun-Chung Chen

TITLE : **The Corporate Social Responsibility Program of Baker & McKenzie, the  
Most Global Law Firm in the World**

Why is CSR so trendy, inevitable to and a growing part of international businesses and international law firms, particularly under the current stagnating economic climate?

Why not just allow businesses to lawfully strive for profits, and let the states, charities and individual ethics to fill in the vacuum? Is CSR a mere window-dressing concept for marketing? The matter is compounded by the fact that there is no conclusive empirical evidence proving a business case for CSR.

As the most global law firm in the world, Baker & McKenzie has to address the above issues, to proclaim its CSR program, and to evaluate the strengths and weaknesses of its CSR program. Moreover, since Baker & McKenzie appears to have won more CSR-related Awards/Recognitions than any other law firms in the world, what is Baker & McKenzie doing to win such accolades?

For reasons explained in this thesis, this writer concludes among other things that:

1. There is a clear moral or quasi-moral and quasi-business case for CSR.  
Generally CSR is also good for a business or a law firm. Baker & McKenzie should need to balance the profit-driven image with a CSR image. More CSR would also boost the morale of its lawyers.
2. Just because there is no conclusive empirical evidence proving a business case for CSR, the business case can nonetheless be established if one could show a reasonable theoretical ground or empirical probability that there is a business case for CSR.
3. CSR has its associated costs. CSR necessarily involves some collective coercion that impairs individual liberties.
4. In ordinary cases it should be good for law firms to comply with the special professional ethical rules in lieu of the general CSR rules to the extent of any contradiction.
5. In respect of the three pillars of the CSR Program of Baker & McKenzie, namely (i) Pro Bono & Community Service, (ii) Global Diversity & Inclusion and (iii) Sustainability, as the most global law firm in the world relying on very diverse human resources and clienteles, it makes more sense for Baker & McKenzie to concentrate on Pro Bono works and Diversity and Inclusion. A law firm like Baker & McKenzie is quite indirectly correlated to pollutions and in any case

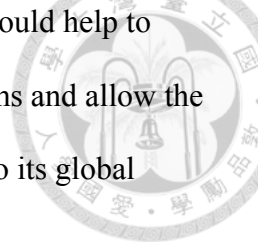
has little flexibility to discriminate against polluting clients or suppliers.  
Further, a law firm like Baker & McKenzie has no more comparative advantage  
to provide Community Service than any other corporations.



6. Both the shaping of CSR-conscious characters among our lawyers and our *pro bono* works should be the two main focuses of our CSR Program.  
Correspondingly, most of the CSR Committee members of Baker & McKenzie are and should be lawyers.
7. With the orderly implementation of the CSR Program, CSR has been brought to the forefront of the firm activities of Baker & McKenzie. But there is more Baker & McKenzie and everyone therein can do.

The main contributions of this thesis are:

1. This thesis gives business students and the society an understanding of the theoretical framework and inherent limits in justifying CSR programs in businesses generally, and allows the readers to see the trend in CSR from a broader and historical perspective.
2. This thesis gives international law firms a proven guiding light, from the most global law firm with the most CSR-related Awards/Recognitions, on what CSR values and programs they could or should advisably consider adopting for the maximum net overall benefits of all relevant stakeholders including its members.

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3. This thesis also illustrates various innovative initiatives that could help to jump-start and sustain CSR programs in international law firms and allow the local branch/subsidiary to feedback its local CSR initiatives to its global headquarter.
  
  4. This thesis allows businesses and the society a glimpse of the special constraints law firms and lawyers face in CSR, and how they can overcome or neutralize the constraints.

Keywords : Corporate Social Responsibility; Pro Bono; Community Service; Diversity; Inclusion; Sustainability; The Legal Industry; Law Firms; Lawyers.

## 中文摘要




企業社會責任已成為國際企業和跨國法律事務所之顯學，勢不可擋，持續成長，面對當前遲滯的經濟大環境更是如此，究竟為何如此？為何不讓企業單純合法努力營運獲利就好，社會責任就由國家政府、慈善機構和善良百姓來盡即可？難道企業社會責任只不過是企業行銷時用來裝飾門面的概念？正因並無足以驗證企業社會責任具商業意義之確切實證，使得此議題更顯得複雜。

一如世界各地多數全球性法律事務所，Baker & McKenzie 同樣必須面對以上問題、宣揚其企業社會責任行動，並評估其企業社會責任行動之優缺點。不僅如此，既然 Baker & McKenzie 似乎是全世界獲頒最多企業社會責任相關獎項 / 榮耀的法律事務所，那麼 Baker & McKenzie 究竟是如何贏得如此之盛讚？

基於本篇論文中解釋的理由，本文作者試提出以下部分結論：

1. 企業社會責任顯然具有道德或類道德與類商業意義。大致而言，企業社會責任同樣對公司或法律事務所有利。Baker & McKenzie 有必要將事務所重視獲利的形象和企業社會責任形象兩者加以平衡。更多企業社會責任也能提升事務所律師的士氣。
2. 正因為並無足以驗證企業社會責任具商業意義之確切實證，只要能找出支持企業社會責任具商業意義之理論基礎或經驗機率，即可確立商業意義。



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3. 企業社會責任會產生相關成本。企業社會責任勢必會涉及某種程度之集體強制而不得不犧牲個人自由。
  4. 一般情況下，凡遇抵觸情事，法律事務所均應遵循特別的專業道德規範，而非通用的企業社會責任規則。
  5. 關於 Baker & McKenzie 企業社會責任行動的三大支柱，即 (i) 公益免費法律服務與社區服務；(ii) 全球多元與包容；以及 (iii) 永續發展，基於仰賴高度多元人力資源與客戶組成之全世界最為全球化法律事務這樣的角色，Baker & McKenzie 確實有必要應著重於公益免費法律服務以及多元與包容。Baker & McKenzie 這類法律事務所與污染充其量只有間接關聯性，而且沒有對造成污染的客戶或供應商予以差別待遇的彈性。此外，就提供社區服務而言，Baker & McKenzie 這類法律事務所與任何其他企業相較並無比較優勢。
  6. 對本所律師塑造重視企業社會責任的性格以及本所的公益免費法律服務兩件事，應該是本所企業社會責任計畫的兩大重點。因此，企業社會責任委員會目前多數成員均為律師，也應持續如此。
  7. 隨著企業社會責任計畫依序執行，企業社會責任已成為 Baker & McKenzie 的重點活動。但 Baker & McKenzie 和事務所的每一份子都應該要再加把勁。

本篇論文的主要貢獻：



1. 本篇論文讓商學院學生和社會大眾能瞭解對一般企業而言理應推動企業社會責任行動的理論架構和固有限制，並使讀者能從更寬廣與歷史性的視野來觀察企業社會責任的趨勢。
2. 本篇論文從獲得最多企業社會責任相關獎項 / 榮耀之最為全球化的法律事務所，為國際性法律事務所提供經過驗證的指導曙光，照亮各事務所可以或應該認真考慮採取的企業社會責任價值和行動，為所有相關的利害關係人 (包括事務所本身成員在內) 獲致總利益的最大淨值。
3. 本篇論文亦說明有助於在國際性法律事務所開展其企業社會責任行動，並提出讓各地分所 / 子公司能向全球總部回報各地企業社會責任提案的諸多創新做法。
4. 本篇論文能讓企業和社會大眾一窺法律事務所和律師在處理企業社會責任時面對的特殊限制，以及事務所和律師如何克服限制或抵消限制的負面作用。

關鍵字：企業社會責任、公益、社區服務、多元、包容、永續發展、法界、法律事務所、律師。

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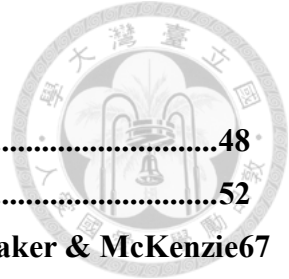


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# Chapter 1: Introduction



## 1.1 The Concept of CSR for International Law Firms

**Corporate Social responsibility ("CSR") does not have a carved-in-stone definition**

but is more like a loose cluster of evolving good values and practices that the society expects a business of comparable stature to adopt and practice as appropriate in the society. Such cluster of values and practices generally cover the following aspects in various spins:

- (i) good corporate governance;
- (ii) clean and environmentally sustainable practices; and
- (iii) care of social issues.<sup>1</sup>

**CSR is an evolving concept** from corporate philanthropy at the beginning, to risk management, and now to value creation.<sup>2</sup>

**Businesses don't always label it "CSR".** Some businesses such as General Electric calls it "Citizenship", while other businesses such as Starbucks calls it "Global Responsibility." There may be a preference to name its CSR to a phrase/noun that somehow ties in with the business' corporate identity.

**The cogency of the meaning of CSR is therefore as loose as the meaning of "good",**

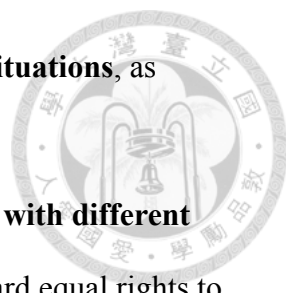
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<sup>1</sup> Professor Yin-Hwa Yeh, in his National Taiwan University EMBA lecture on "Corporate Governance and Enterprise Development" during the First Semester of the 2013/2014 academic year.

<sup>2</sup> Peter Edelman, speaking at the British Chamber of Commerce in Taipei on the topic "*Corporate Social Responsibility and Your Business*" on 7 August 2013.

**which can mean different things to different people in different situations,** as

elaborated below:

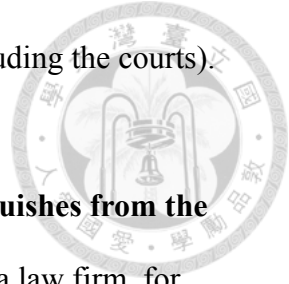
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- (i) **Different ethical standards apply to groups or professions with different roles in the society.** For example, not every one would regard equal rights to women, gay and lesbians as a fundamental aspect of CSR, and others might consider monetary donations as not an essential part of CSR but should be in the realm of individual's virtues. Further, while it might make good sense for a typical high street brand to select only CSR-compliant suppliers or for a typical arms products manufacturer to select only responsible consumers, it might be unethical for a law firm to select only "decent" clients and thereby indirectly impair such clients' "equal right before the law" and the lawyer's professional obligation under the Cap-Ranked Rule (i.e. lawyers should accept clients like a taxi driver would accept a passenger without discrimination unless for justifiable reasons not to). By the same token, it should even be unethical if hospitals only admit "decent" patients or teachers only teach "decent" pupils.
- (ii) **Even within the same industry or profession, ethical standards vary along with different size, location or situation of the business or law firm.** For example, a larger wealthy commercial law firm is more likely to be expected to hire physically-challenged staff and to do more *pro bono* work, than a rural law firm doing only small real estate transactions.

**The general meaning of CSR for international law firms overlaps with CSR for international businesses** in that such a law firm is also expected, for example:

- (i) to give back to the society beyond compliance with the laws and regulations;
- (ii) to use the scarce resources of the earth more responsibly; and



- (iii) to be ethical to its own staffs, its clients, and the society (including the courts).



**However, the meaning of CSR for international law firms distinguishes from the general meaning of CSR for international businesses** in that such a law firm, for example:

- (i) has more knowledge and competence to protect its and other's rights than ordinary businesses such that more responsibility can reasonably be expected of the law firm;
- (ii) being a collection of humans with only pens and brains as their primary factors of production has less exposure to directly damage the environment than some businesses such as a manufacturer;
- (iii) is subject to **special professional ethical rules** such as (a) the aforementioned Cap-Ranked Rule for the protection of everyone's "equal rights before the law" (which may conflict with the political correctness to select responsible suppliers and consumers) such that generally a law firm can lawfully work for or with clients that are criminals or unethical, (b) the *duty of loyalty* to and the *duty of rigorous representation* for clients (which may conflict with the duty to the collective good); and
- (iv) is under the *duty of confidentiality* of client-related information (which may conflict with the whistle-blowers obligation), etc.

## **1.2 Background**

Although CSR is not necessarily a sexy topic for a masters thesis, CSR is a very trendy and growing concept in the business world especially for international businesses and

international law firms. Some suggests that we are now on the verge of having CSR as a prerequisite to a "license to operate."<sup>3</sup> Why is CSR so trendy, inevitable to and a growing part of international businesses and international law firms, particularly in the midst of deteriorating profitability under the current stagnating economic climate?

After all, isn't CSR an extra costly "red tape" that businesses can do without? Why not just allow businesses to lawfully strive for profits, and let the states, charities and individual ethics to fill in the vacuum, as it has been done for many centuries and ostensibly endorsed by Adam Smith's following famous quote: "It is not the benevolence of the butcher, the brewer, or the baker that we expect our dinner, but from their regard to their self-interest. We address ourselves not to their humanity but to their self-love...."<sup>4</sup> Now how does one justify CSR against such views?

It would be naïve to strike only the positive chords for CSR without considering its associated costs and diversion of resources. A business or a law firm is not a philanthropy. Even the Taiwan Company Act states in Article 1: "The term "company" as used in this Act denotes a corporate juristic person organized and incorporated in accordance with this Act *for the purpose of profit making*." Just as Jefferey R. Immelt, Chairman of General Electronic proclaimed in 2005: "Green is Green"<sup>5</sup> (meaning green policies mean green dollar bills), CSR for a business should necessarily *also* be good value for money. To what extent, if any, CSR is or can be consistent with such a best-of-both-worlds ideal?

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<sup>3</sup> Peter Edelman, speaking at the British Chamber of Commerce in Taipei on the topic "*Corporate Social Responsibility and Your Business*" on 7 August 2013.

<sup>4</sup> Adam Smith, *An Inquiry into the Nature & Causes of the Wealth of Nations*, Vol. 1. This is recited in *Words of Wisdom* by Quercus Publishing Plc 2010, P. 128.

<sup>5</sup> Sungwoo Kim (KPMG ASPAC, Climate Chang & Sustainability Head) at a speech jointly hosted by KPMG and the National Taiwan University on 10 July 2013.



Further, doesn't CSR, which by definition, requires uniform "corporate" or "collective" efforts of a business, run against the contemporary tide of increasing individual liberties?

In addition, is CSR a mere window-dressing concept for public relations and marketing that covers up an otherwise greedy business or law firm?

The matter is compounded by the fact that there is no conclusive empirical evidence proving a business case for CSR, despite that there is conversely no conclusive empirical evidence to support the proposition that CSR is bad or not good for businesses or law firms. Is making a business decision under imperfect knowledge without conclusive empirical proof bad or can be good for a business or a law firm? If it can be good for a business or a law firm, in what sense or circumstances is it good for a business or a law firm?

Since CSR is trendy, inevitable to and a growing part of international law firms, as the most global law firm in the world, Baker & McKenzie has to address the above and other issues related to CSR, to formulate, launch and proclaim its CSR program, to evaluate the strengths and weaknesses of its CSR program, and to consider the way forward for its CSR program.

Moreover, since Baker & McKenzie appears to have won more CSR-related Awards/Recognitions (see Section 5.8 below) than any other law firms, what is Baker & McKenzie doing to win such accolades? What are the directions, values and

motivations underpinning the CSR Program of Baker & McKenzie? What kind of a team does Baker & McKenzie have to drive its CSR Program?



### 1.3 Objectives

The above highlights are some of the key issues this writer wishes to address in this thesis.

Given (i) the moral and business case for CSR for international businesses and international law firms enunciated in Sections 2.1 and 2.2 below, (ii) the claim that making a business decision under imperfect knowledge without conclusive empirical proof is not bad for business, is inevitable in the business world, and can be good for business as argued in Section 2.2 below, and (iii) the inevitability of growing CSR prominence especially for international businesses and international law firms as explained in Section 2.4 below, it is wise to accept and try to make the best of the inevitability. It is also wise to lead than to be pushed.

It is in such context that this thesis seeks to examine "**The CSR program of Baker & McKenzie, the most global law firm in the world**", where this writer has worked since 2001. To be relevant for international law firms in Taiwan, a particular focus is made on the CSR initiatives of the Taipei Office of Baker & McKenzie, at which this writer has been designated as its CSR Partner for the period from 1 July 2013 to 30 June 2014.

It is hope that the examination would lead to sound CSR recommendations to Baker &

McKenzie and other international law firms in like position for the near future.



#### **1.4 Structure, Scope and Methodology**

This thesis starts from a high level analysis of the justifications and costs of a CSR Program (Chapters 2 and 3), the related social-historical trend (Chapters 2 and 3) and the inherent constraints in CSR-related decisions (Chapter 3).

This thesis then outlines the CSR-related legal and ethical rules to which lawyers and law firms are subject (Chapter 4).

This thesis then explains the legal industry (Chapter 5), and thereby provides a context for the ensuing examination of the CSR Program and organization of Baker & McKenzie Global and Baker & McKenzie Taipei respectively (Chapters 5 and 6 respectively).

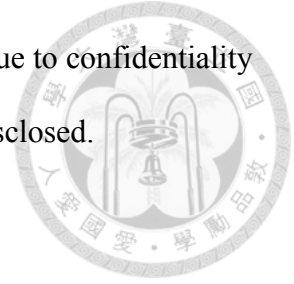
This thesis concludes with an evaluation of the CSR Program of Baker & McKenzie with a recommendation going forward (Chapter 7).

In connection with the above, relevant literatures are reviewed to shed some analytical light on the subject.

#### **1.5 Limitations**

As explained in this thesis (Chapter 2), the eventual clash of individualism with CSR's

collectivism is inevitable. This thesis cannot resolve the clash. Due to confidentiality concerns, the Baker & McKenzie budgets for CSR are mostly not disclosed.



## Chapter 2: The Justifications for a CSR Program



### 2.1 The Moral or Quasi-moral and Quasi-business Case for CSR

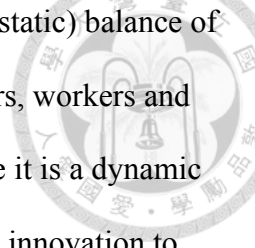
**A business or a law firm that adopts and practices CSR is by definition a good business and a good law firm from a moral or quasi-moral and quasi business perspective;** except that, as mentioned in Section 1.1 above, law firms are subject to special professional ethical rules that may contradict the general CSR rules, and in view of lawyers' special role in the society it would appear that in ordinary cases it should be good for law firms to comply with such special professional ethical rules in lieu of the general CSR rules to the extent of any such contradiction.

**Stan Shih (施振榮), Founder and Chairman of the ACER Group (宏碁集團) and Chairman of iD SoftCapital Group shared the following illuminating thoughts at the AmCham 2013 Annual CSR Forum on 30 July 2013: A business should (i) be congruent with sustainability, (ii) maintain balance of interest, and (iii) create value, as explained below:**

- (i) The 6 aspects of "values" are:

Tangible value	Intangible value
Direct value	Indirect value
Present value	Future value

- (ii) Values are imperishable.  
(iii) The most important value is human value.  
(v) To benefit others is to benefit oneself.

- 
- (v) Balance of interest is about dynamic (as distinguished from static) balance of interest of the stakeholders such as, among others, consumers, workers and shareholders, in such order, plus the environment. Because it is a dynamic process, it is relative to the new circumstances, and constant innovation to resolve new bottlenecks is needed to keep up, or else value decreases following duplications.

**In connection with the above illuminating thoughts of Shih, my comments are as follows:**

- (i) **Sustainability is an essence of survival, and therefore is a bare minimum standard.** However, according to Li-Hen Chen (陳立恆), Founder of Franz (法藍瓷), a business should not aim for "sustainability" because "sustainability" suggests a business can do what ever it takes to survive. Instead, according to Chen, **a business should strive for "eternity."** Either "sustainable values" or "eternal values" should necessarily embrace CSR values. **The challenge however is to timely justify to the stakeholders that a good act has eternal value,** without having to wait until completion of "eternity" (which is of course impossible). It is very difficult if not impossible to justify to the finite stakeholders living in a finite world that the act has "eternal values."
- (ii) **To benefit others is to benefit oneself --- this is correct in the long run** in that:
- (a) **From the holistic point of view,** individuals are elements of the same "organ" on earth, such that a harm to an individual is necessarily a harm to "us" and (since the general embraces the specific) a harm to "us" is a



harm to "me".

- (b) **From the Aggregate Utilitarian and the Rule of Diminishing Returns points of view**, the utility of what is given tends to be of the lowest marginal utility to the giver (otherwise he would be disinclined to spare the property to the receiver in need), but of the highest marginal utility to the receiver in need (otherwise he would not impair his dignity to receive from the giver). By derivation, giving increases our aggregate utility of the common pie in which each of us partakes.
- (c) **One's welfare is also founded on others' welfare.** The Christian Bible taught: "Love your neighbor as yourself."<sup>6</sup> According to the most influential judicial precedent in the English legal history, *Donoghue v Stevenson* [1932] by the House of Lords of the United Kingdom, "one shall love your neighbour" and "your neighbour" is whoever is "within your reasonable contemplation." By derivation, "Love your neighbor as yourself" requires that one shall love all those one can think of to the level of loving oneself. Such love of others is also beneficial to the loving agent, for Christians are rewarded for their compliance with the commandments, and non-Christians are rewarded for the good will associated with being kind and trusted persons. This is echoed by Jonathan Edwards' "When we love another and look on other's happiness as our own, our hearts are united to them in affection so that we look on them as ourselves so that their happiness as our

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<sup>6</sup> Book of Matthew in the Bible, Chapter 22, Verses 36 ~ 40.

own."<sup>7</sup>

**The challenge however is to timely justify to the stakeholders that a good act to others would benefit oneself in the long run,** without having to wait until completion of the "long run." As John Maynard Keynes famously said: "In the long run, we're all dead...."

- (iii) **The dynamic balance of interest of the stakeholders is easier said than done.** All human conflicts stem from ill judgments on such balance. As Aristotle put it: "Any one can get hungry - that is easy - or give or spend money; but do this to the right person, to the right extent, at the right time, with the right motive, and in the right way, that is not for everyone, nor is it easy."<sup>8</sup> Neither can sound judgments be pre-indoctrinated, for new situations require new balances. The key, this writer suggests, is to focus on raising or retaining leaders and staffs of good moral characters to navigate difficult water of conflicts with good conjectures inspired by good moral role models like Abraham Lincoln, Mahatma Gandhi, Martin Luther King and Jesus Christ.

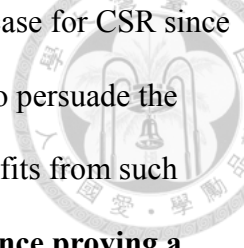
**In short, while there is a clear moral or quasi-moral and quasi-business case for CSR, it would be ideal if a business case for CSR can *also* be demonstrated,** to which we now turn.

## **2.2 The Business Case for CSR**

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<sup>7</sup> Jonathan Edwards was a Christian theologians in 18th century acclaimed to be America's most important philosophical theologian and one of America's greatest intellectuals.

<sup>8</sup> Aristotle, *Nicomachean Ethics*. This is recited in *Words of Wisdom* by Quercus Publishing Plc 2010, P. 37.



"Business management scholars have been searching for a business case for CSR since the origins of the concept in the 1960s."<sup>9</sup> It is simply much easier to persuade the shareholders to support CSR initiatives if there are net financial benefits from such initiatives. **Unfortunately, there is no conclusive empirical evidence proving a business case for CSR.** For example, As Michael Porter and Mark Kramer have observed: "A few corporations, such as Ben & Jerry's, Newman's Own, Patagonia, and the Body Shop, have distinguished themselves through an extraordinary long-term commitment to social responsibility. But even for these companies, the social impact achieved, much less the business benefit, is hard to determine. Studies of the effect of a company's social reputation on consumer purchasing preferences or on stock market performance have been inconclusive at best. As for the concept of CSR as insurance, the connection between the good deeds and consumer attitudes is so indirect as to be impossible to measure."<sup>10</sup>

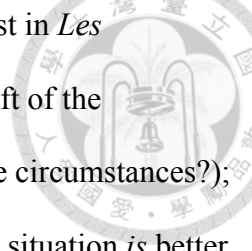
**Conversely, there is no conclusive empirical evidence to support the proposition that CSR is bad or not good for business.**

**Still, making a business decision under imperfect knowledge is not bad for business, is inevitable in the business world, and can be good for business.** For example, there is no conclusive empirical evidence proving any of the following propositions:

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<sup>9</sup> Matteo Tonello, Director of Corporate Governance for The Conference Board, Inc., reporting on "*The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice*," published in the *International Journal of Management Reviews*. The Conference Board, June 26, 2011. According to the article, the comment was based on the following book: Edward Freeman, *Strategic Management: a Stakeholder Approach*, 1984.

<sup>10</sup> Michael E. Porter and Mark R. Kramer, in their article "*Strategy & Society The Link Between Competitive Advantage and Corporate Social Responsibility*", published in *Harvard Business Review*, December 2006, P.7.

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- (i) that "honesty *is always* the best policy" (e.g. should the priest in *Les Misérables* spoke the truth to Javert about Jean Valjean's theft of the silverwares, or should love tramp over honesty at least in the circumstances?);
  - (ii) that "taking up and paying for an insurance in any particular situation *is* better than not" (e.g. ironically the "lucky" insured without accident is necessarily the financially worse-off under the insurance purchase, for the business had paid for all the premiums without receiving anything in return from the insurance company, and the business would never know for sure when it bought the insurance whether it would be the "lucky" one); or
  - (iii) that "having accessible and well-designed expensive toilets *is* important to the success of a shopping center."

Still, it is often acceptable good-for-business practice to hold the views for example that:

- (i) "honesty is *generally* the best policy for a business";
- (ii) "taking up and paying for an insurance in a particular situation *can arguably be* better for a business than not"; or
- (iii) "having accessible and well-designed expensive toilets *should be* important to the success of a shopping center."

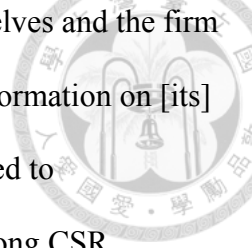
Accordingly, like most business decisions in the real world, **just because there is no conclusive empirical evidence proving a business case for CSR, the business case can nonetheless be established if one could show a reasonable theoretical ground or empirical probability that there is a business case for CSR.** Business decisions often involve deciding in a paradoxical conflict of values without full knowledge environment. This is embedded in the cliché: "Wealth is sought in risks" (or 「富貴險中求」). If no business decision can be taken unless there is conclusive empirical evidence supporting

the decision, then many valuable decisions would not have been taken, and this may be at the expense of the business, for inactions can become fatal omissions in the business world. Therefore, making a business decision under imperfect knowledge is not bad for business, is inevitable in the business world, and can be good for business. The business case for CSR should be considered in such light.

**Generally CSR is also good for a business or a law firm because of at least the following 3 reasons: (i) gaining competitive advantage; (ii) reducing costs and risks; and (iii) developing reputation and good will, as elaborated below:**

**(i) Gaining Competitive Advantage**

- (a) Staffs and younger in-takes would generally prefer employers that share their CSR values.** A moral worker is a happy worker, and "a happy worker is a productive worker". In-takes of the younger generation identify themselves with many aspects of CSR, including sustainability, recycling, lower CO2 emissions, racial and sexual orientation tolerance, women's rights, religious rights (though sometimes this is inconsistent with certain aspects of CSR), equal rights, human dignity, labor rights, etc. Further, according to James Daffurn, acting head of Corporate Responsibility for Freshfields (a global top-five international law firm established in 1743 and based in London), employees "reported improved morale and increased job satisfaction, motivation, and commitment to the firm as a direct result of the opportunities afforded by their volunteering experience. In addition, [its] volunteers stated that they gain greatly from the opportunity to do something meaningful that help others, and that



through this experience they feel better about themselves and the firm they work for. Job applicants are provided with information on [its] CSR programs as a matter of course if they are invited to interview. ... for some of [its] people the firm's strong CSR credentials were a motivating factor in their decision to join [Freshfields], but this is not the case for everyone."<sup>11</sup> The foregoing is even more relevant to law firms than ordinary businesses because the primary assets of law firms are their human resources.

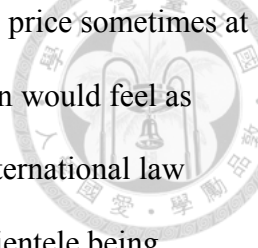
- (b) Of equal importance, consumers and clients would generally prefer goods or services providers that practice CSR.** "Sixty-five percent of American consumers say they would change to brands associated with a good cause if price and quality were equal.... And more than sixty million people [in the US] are willing to pay a premium for socially and environmentally responsible products."<sup>12</sup> In the context of international law firms, it is becoming evident that more and more of their clients have well-established CSR programs and they expect their legal advisors to be knowledgeable in and shares the same values of CSR as well. For example, according to Freshfields, "In London we responded to approximately six detailed client questionnaires touching on CSR issues over [2010~2011], and a steady stream of more informal CSR queries."<sup>13</sup> That said, given the propensity of Taiwanese and

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<sup>11</sup> Lisa Kellar Glanakos in her article *"Corporate Social Responsibility Programs in Law Firms"* published in *Practice Innovations*, January 2011, Vol. 12, No. 1.

<sup>12</sup> Lisa Kellar Glanakos in her article *"Corporate Social Responsibility Programs in Law Firms"* published in *Practice Innovations*, January 2011, Vol. 12, No. 1.

<sup>13</sup> Lisa Kellar Glanakos in her article *"Corporate Social Responsibility Programs in Law Firms"* published in *Practice Innovations*, January 2011, Vol. 12, No. 1.



Taiwanese businesses to shop for the lowest possible price sometimes at all costs, it is doubtful consumers or clients in Taiwan would feel as strongly about CSR as in the West. However, as international law firms in Taiwan have a substantial portion of their clientele being multi-national corporations and many of their Taiwan-based clients conduct cross-border trade and investments, the sentiments found in the West are likely to penetrate into Taiwan. For the above reasons, ""Competitive advantages" was cited as one of the top two justifications for CSR in a survey of business executives reported in a *Fortune* survey."<sup>14</sup>

**(ii) Reducing Costs and Risks**

**(a) Environmental aspects of CSR, such as energy-saving measures, may save operating costs and reduce regulatory risks.** In addition, "being proactive on environmental issues can lower the costs of complying with present and future environmental regulations...[and]...enhance firm efficiencies and drive down operating costs."<sup>15</sup>

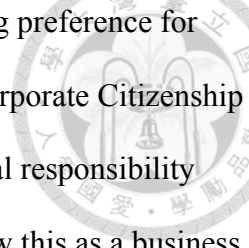
**(b) Equal rights aspects of CSR may reduce risks and costs from not searching for talents from a bigger pool and from legal sanctions for non-compliance with equal rights laws and regulations.**

**(iii) Developing Reputation and Good Will**

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<sup>14</sup> Matteo Tonello, Director of Corporate Governance for The Conference Board, Inc., reporting on "*The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice*," published in the *International Journal of Management Reviews*. The Conference Board, June 26, 2011.

<sup>15</sup> Matteo Tonello, Director of Corporate Governance for The Conference Board, Inc., reporting on "*The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice*," published in the *International Journal of Management Reviews*. The Conference Board, June 26, 2011.



Consumers, clients, employees and investors have a growing preference for companies that take their CSR seriously. "A Center for Corporate Citizenship study found that 66 percent of executives thought their social responsibility strategies resulted in improving corporate reputation and saw this as a business benefit."<sup>16</sup>

### **2.3 On Milton Friedman's "The Social Responsibility of Business is to Increase its Profits"**

At this point, one must pause a moment and answer Milton Friedman's well-known view that "The Social Responsibility of Business is to Increase its Profits."<sup>17</sup> This view should be answered, for it is arguably the most common view of many businesses that have hitherto declined to devote adequate resources to CSR.

Friedman's views were premised on the following: (i) "[o]nly people have responsibilities" and "[a] corporation is an artificial person" with only "artificial responsibilities"; (ii) while an individual proprietor is entitled to do what ever he/she wants using the resources of his/her business, a corporate executive's responsibility is to "conduct the business in accordance with [his employer's] desires, which generally will be to make as much money as possible while conforming to their basic rules of the society, both those embodied in law and those embodied in ethical custom"<sup>18</sup>; (iii) a

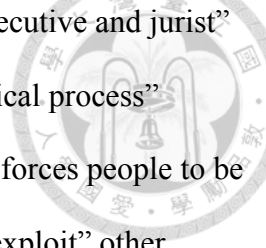
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<sup>16</sup> Matteo Tonello, Director of Corporate Governance for The Conference Board, Inc., reporting on "The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice," published in the *International Journal of Management Reviews*. The Conference Board, June 26, 2011.

<sup>17</sup> Milton Friedman, "The Social Responsibility of Business is to Increase its Profits" in *The New York Times Magazine*, 13 September 1970.

<sup>18</sup> Milton Friedman, "The Social Responsibility of Business is to Increase its Profits" in *The New York*





corporate executive should not become self-appointed “legislator, executive and jurist” and act like a “civil servant” (which “must be elected through a political process” instead)<sup>19</sup>; (iv) “the great virtue of private competitive enterprise—it forces people to be responsible for their own actions and makes it difficult for them to “exploit” other people for either selfish or unselfish purposes”, “[t]hey can do good—but only at their own expense”<sup>20</sup>; (v) “some stockholders trying to get other stockholders (or customers or employees) to contribute against their will to “social” causes favored by activists”, “[i]nsofar as they succeed, they are again imposing taxes and spending the proceeds”<sup>21</sup>; (vi) “it may well be in the long-run interest of a corporation...to devote resources...to that community”, but “this is one way for a corporation to generate goodwill as a by-product of expenditures that are entirely justified on its own self-interest”<sup>22</sup>; (vii) “[i]n an ideal free market resting on private property, no individual can coerce any other, all cooperation is voluntary, all parties to such cooperation benefit or they need not participate”<sup>23</sup>; and (viii) “there is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.”<sup>24</sup>

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*Times Magazine*, 13 September 1970, P.1.

<sup>19</sup> Milton Friedman, “*The Social Responsibility of Business is to Increase its Profits*” in *The New York Times Magazine*, 13 September 1970, P.3.

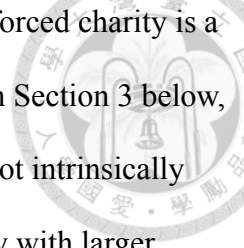
<sup>20</sup> Milton Friedman, “*The Social Responsibility of Business is to Increase its Profits*” in *The New York Times Magazine*, 13 September 1970, P.4.

<sup>21</sup> Milton Friedman, “*The Social Responsibility of Business is to Increase its Profits*” in *The New York Times Magazine*, 13 September 1970, P.4.

<sup>22</sup> Milton Friedman, “*The Social Responsibility of Business is to Increase its Profits*” in *The New York Times Magazine*, 13 September 1970, P.5.

<sup>23</sup> Milton Friedman, “*The Social Responsibility of Business is to Increase its Profits*” in *The New York Times Magazine*, 13 September 1970, P.6.

<sup>24</sup> Milton Friedman, “*The Social Responsibility of Business is to Increase its Profits*” in *The New York Times Magazine*, 13 September 1970, P.6.

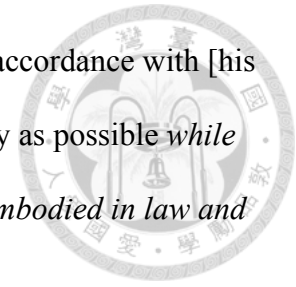


There is some validity to the views expressed by Friedman in that a forced charity is a form of coercion. However, except for the reservations discussed in Section 3 below, coercion in denying individual irresponsibility for public interest is not intrinsically wrong. Individuals acting through or delegating to a corporate body with larger collective resources and power to make charitable contributions to the society is an expression of individual liberty, not a limitation of individual liberty. In any group setting some democratic decision making processes where the majority overrules the minority under the Articles of Association and the Company Law is a necessary evil against minority tyranny. In such vein, individuals are entitled to exercise their power as shareholders to elect/appoint (or remove) corporate executives who prudently (or imprudently) believe CSR is good for the company in the long run. Even if the CSR suffers a “net financial lost”, the “net utility” (which is what essentially justifies the actions of private enterprise) from the CSR must have out-weighted other alternatives. To the extent some minority shareholders disagree with the CSR of the company in which he/she has invested, he/she can always exercise his/her liberty by “voting against” such CSR by disposing his/her shares in the company in favor of a more profitable portfolio.

A corporation is a legal person, which like a natural person is entitled to exercise rights and powers (e.g. it can sign contract and give political donations), and is under obligations and liabilities imposed by law (e.g. to pay taxes and salaries and to comply with rules and regulations) or ethics. By derivation, a corporation can be expected to bear social responsibility legally or ethically.

To expect a corporation to fulfill its CSR duties is consistent with Friedman’s view that

a corporate executive's responsibility is to "conduct the business in accordance with [his employer's] desires, which generally will be to make as much money as possible *while conforming to their basic changing rules of the society, both those embodied in law and those embodied in changing ethical custom*".<sup>25</sup>



Doing CSR and losing profitability are not necessarily directly correlated. "The general embraces the specific." A society consists of many "selves". Except for the problem of free-riding, strategic CSR activities that benefit the society necessarily benefit the company that engage in the same CSR activities (and for that matter also benefit the individual shareholders). Such benefit to the company may or may not be in the form of goodwill to the company, and may but need not be labeled as "selfish" or "self-interested". This is the synergy from cooperation that a pure individualistic society does not enjoy. In fact, free-enterprise is justified on the collective utility from inter-dependency, not independency. Just as free-riding in benefiting from taxes paid from others does not justify demolition of the tax system, if the problem is free-riding in CSR, then the solution should be to fix just that, not to drop CSR.

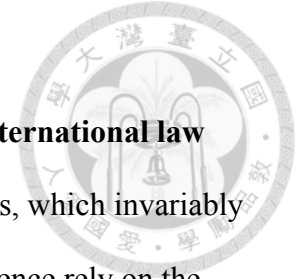
For the above reasons, except for the reservations discussed in Section 3 below,

**Friedman's view expressed in "The Social Responsibility of Business is to Increase its Profits" is too narrow and without sufficient theoretical or empirical foundation.**

## **2.4 CSR is Inevitable, Trendy and Growing in Prominence**

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<sup>25</sup> Milton Friedman, "The Social Responsibility of Business is to Increase its Profits" in *The New York Times Magazine*, 13 September 1970, P.1.



**CSR is a fairly trendy concept to international businesses and international law firms.** Businesses, particularly high profile international businesses, which invariably spill-over to include high profile international law firms whose existence rely on the steady works instructed by their major international business clients, find it necessary to roll out and communicate their CSR programs to "stay in the club." Conversely, international businesses lag behind if they do not demonstrate a strong enough interest in CSR. As Linklaters (a global top-five international law firm established in 1838 and based in London) partner Alan Walls put it: "You are not going to win work if you're a responsible business, but you might lose it [if you are not]."<sup>26</sup> Viewing the trend, it shouldn't be very long before we see the day when an international law firm frequently would not win work if it is not perceived to be a responsible business.

**Now, why is CSR so trendy, inevitable to and a growing part of international businesses and international law firms,** particularly in the midst of deteriorating profitability under the current stagnating economic climate? After all, isn't CSR an extra costly "red tape" that businesses can do without? Why not just allow businesses to lawfully strive for *profits*, and let the states, charities and individual ethics to fill in the vacuum, as it has been done for many centuries and ostensibly endorsed by Adam Smith's following famous quote: "It is not the benevolence of the butcher, the brewer, or the baker that we expect our dinner, but from their regard to their self-interest. We

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<sup>26</sup> Richard Lloyd, "Corporate Social Responsibility Catching On Among Magic Circle Firms" in *The American Lawyer*, 7 July 2008. The quote was recited by Lisa Kellar Glanakos in her article "Corporate Social Responsibility Programs in Law Firms" published in *Practice Innovations*, January 2011, Vol. 12, No. 1.

address ourselves not to their humanity but to their self-love...."<sup>27</sup> As discussed in Section 2.3 above, this is supported by the late economist Milton Friedman, who believed that a business should pursue its shareholders' economic interests.<sup>28</sup> Further, doesn't CSR, which by definition, requires uniform "corporate" or "collective" efforts of a business, run against the contemporary tide of increasing *individual liberties*? The following are some potential explanations on why CSR is so trendy, inevitable to and a growing part of international businesses and international law firms:

(i) **Ethical obligations are disentangled on the individual level following the Enlightenment.** The relinquishment of God and stringent religious moral regimes and the rise of "separation of the state from religion [and moral education]" following the Enlightenment, the correlated rise of individual liberty, and (since no one not even God has authority to dictate morality) the consequential dismantling of moral education on pupils and adults, have meant that ethical obligations are disentangled on the individual level and to some extent on the state level. **The ethical vacuum cannot be completely fulfilled by the state** particularly because of (a) the retreat of socialism and communism since the late 1980s and (ii) the rise of "separation of the state from religion [and moral education]". The vacuum is naturally expected to be filled, for "Ideology (as a system of mass representations) is indispensable in any society if men are to be formed, transformed and equipped to respond to the demands of their conditions of existence."<sup>29</sup> It is in human nature to seek a balance, redress or

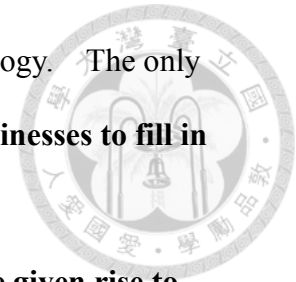
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<sup>27</sup> Adam Smith, *An Inquiry into the Nature & Causes of the Wealth of Nations*, Vol. 1. This is recited in *Words of Wisdom* by Quercus Publishing Plc 2010, P. 128.

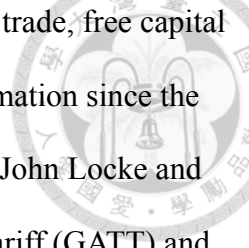
<sup>28</sup> Matteo Tonello, Director of Corporate Governance for The Conference Board, Inc., reporting on "*The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice*," published in the *International Journal of Management Reviews*. The Conference Board, June 26, 2011.

<sup>29</sup> Louis Althusser. This is recited in *Words of Wisdom* by Quercus Publishing Plc 2010, P. 239.

equilibrium to fill in an unaddressed need for an ethical ideology. The only viable alternative to fill in the vacuum, as it seems, is for **businesses to fill in the ethical vacuum.**



- (ii) **The economic-centric ethos in contemporary politics have given rise to expectations for businesses to assume more responsibilities.** In an individualistic a-moral (not saying immoral) world where consensus can hardly be reached on any value of moral significance, economic issues as a sort of the largest common denominator tend to dominate the political arena and attract the most resources. "With great power comes great responsibility", said the Spider-man. By implication, more responsibility is expected of businesses and law firms especially high profile international businesses and international law firms.
- (iii) **The unethical business practices of many have contributed to calls for businesses to be more responsible.** Despite the greater expectations on businesses because of their greater power, unfortunately, many businesses have failed to live up to the public expectations of greater responsibility following events such as: the 1998 and 2008 financial crisis; the Enron spectacle; the environmental damage by the shipwreck of BP's oil tanker and by Advanced Semiconductor Engineering's wrongful spill of poisonous water to the river in KaoShiung that inflamed the Taiwan society; the wrongful undisclosed use of plasticizers and metal compounds in food and food containers; the undisclosed "mixed olive oils" of well-known brands. By implication, more responsibility is expected of businesses and law firms especially high profile international businesses and international law firms.
- (iv) **Free trade, free capital flows, free investments and free and wider exchange**



**of information have exacerbated the need for CSR.** Free trade, free capital flows, free investments and free and wider exchange of information since the World War II, as expounded by Adam Smith, David Ricardo, John Locke and implemented through the General Agreement on Trade and Tariff (GATT) and the World Trade Organization (WTO) rules, but without free movement of labor, have arguably intensified:

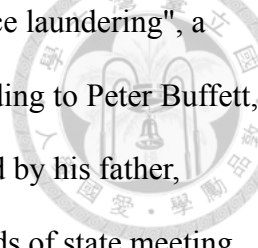
- (a) the gap and the feeling of the gap between the rich and the poor following the intensified competitions and mergers and acquisitions on the global scale;
- (b) the misery of the poor arising from economic fluctuations associated with larger-than-ever free trade and free capital movements because the poor are least resourced to cope with such fluctuations;
- (c) the financial losses from asymmetrical information in the investments in financial derivative products; and
- (d) the feeling of relative destitution from knowing through free information about the lifestyles of the rich.

The effects of the foregoing would have been ameliorated substantially had there been no border controls limiting economic migrants from moving to locations where they could improve their lives. As Pyotr Kropotkin put it: "Mutual aid is as much a law of animal life as mutual struggle."<sup>30</sup> A larger scale of income redistributions and charitable donations by the state and the businesses is therefore cried out for.

- (v) **"Conscience laundering" under growing inequality.** The entrenched global

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<sup>30</sup> Pyotr Kropotkin. This is recited in *Words of Wisdom* by Quercus Publishing Plc 2010, P. 180.



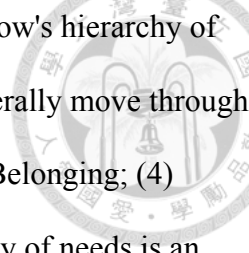
economic system outlined above is coincided with "conscience laundering", a phrase used by Peter Buffett, son of Warren Buffett. According to Peter Buffett, who oversees certain major charitable foundations established by his father, "Inside any important philanthropy meeting, you witness heads of state meeting with investment managers and corporate leaders. All are searching for answers with their right hand to problems that others in the room have created with their left. There are plenty of statistics that tell us that inequality is continually rising. [This is made worse by the Quantitative Easing so rampant in many parts of the world for the last many years.] At the same time, according to the Urban Institute, the nonprofit sector has been steadily growing. Between 2001 and 2011, the number of nonprofits increased 25 percent. Their growth rate now exceeds that of both the business and government sectors. It's a massive business, with approximately [US]\$316 billion given away in 2012 in the United States alone and more than 9.4 million employed. Philanthropy has become the "it" vehicle to level the playing field.... As more lives and communities are destroyed by the system that creates vast amounts of wealth for the few, the more heroic it sounds to give back...."<sup>31</sup>

- (vi) **As the society moves up the ladder from focusing on the tangible needs to the intangible needs, more intangible values such as CSR are expected of businesses.** Notwithstanding the inherent limits in "environmental determinism," to some extent Herbert Spencer's following observation is valid: "Ethical ideas and sentiments have to be considered as parts of the phenomena of life at large. We have to deal with...society as a product of evolution, and

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<sup>31</sup> Peter Buffett, *The Charitable-Industrial Complex*, *The New York Times*, The Opinion Pages, 26 July 2013.





with moral phenomena as products of evolution."<sup>32</sup> In Maslow's hierarchy of needs, human motivations (and arguably human society) generally move through the following stages: (1) Physiological; (2) Safety; (3) Love/Belonging; (4) Esteem; and (5) Self-actualization.<sup>33</sup> The Maslow's hierarchy of needs is an evolutionary road map from the tangible needs to the intangible needs. After centuries of economic development following Industrialization that has freed many from bare struggle to survive, producers, their staffs, and consumers alike are moving up the ladder of value, which invariably includes stronger demands for business ethics and CSR, for CSR is every bit about love/belonging, giving esteem to workers and those in need, and about self-realization of the givers and takers. In addition, according to Sungwoo Kim (KPMG ASPAC, Climate Change & Sustainability Head) at a speech jointly hosted by KPMG and the National Taiwan University on 10 July 2013, 81% of a company's value is in the intangibles. It is no longer enough for international businesses to simply pride in their lawful supply of goods and services for profits. The "social reputation" of international businesses and international law firms is now a larger part of the brand equity of international businesses and international law firms.

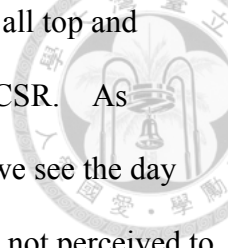
For the above reasons, **CSR is trendy, inevitable to and a growing part of the international businesses and international law firms.**

## **2.5 Baker & McKenzie's Additional Justifications for CSR**

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<sup>32</sup> Herbert Spencer. This is recited in *Words of Wisdom* by Quercus Publishing Plc 2010, P. 170.

<sup>33</sup> Maslow, A. (1954). *Motivation and Personality*. New York, NY: Harper.



In addition to the reasons discussed above in this Section 2, virtually all top and high-profile international law firms have adopted and are practicing CSR. As explained above, viewing the trend, it shouldn't be very long before we see the day when an international law firm frequently would not win work if it is not perceived to be a responsible business. It is a sign of leadership for the largest law firm in the world with the highest brand value among all law firms to think and act ahead without falling behind. It is a good statement to our clients that we are happy and willing to contribute to CSR and thereby a better society.

Baker & McKenzie Taipei is at the cross-road of striving for more short-term profits in view of immediate competitions in the market or balancing short-term profits with long-term investments in CSR. Particularly as Baker & McKenzie has represented many long-term corporate clients whose recent activities have been challenged in the press, Baker & McKenzie should need to balance the profit-driven image with a CSR image. More intensive focus on CSR would also boost the morale of the lawyers who might otherwise have been demoralized by their work for such corporate clients.

Further, under the fierce competition and poor economy of the current market, that has reduced the work hours of the lawyers and the affordability of the consumers for lawyers, subject to the reservations discussed in Section 3 below, CSR can fill in the gaps.

Finally, there has been an increasing breakdown of communications between the senior lawyers and the junior lawyers/staffs compounded to some extent by the increase in the size of Baker McKenzie Taipei. Such a breakdown needs to be addressed before junior

lawyers/staffs lose hope in their career paths in the firm. It is hoped that through more joint participation in CSR activities of Baker & McKenzie Taipei, communications can be bridged.



## Chapter 3: The Costs of a CSR Program & The CSR

### Decision-Making

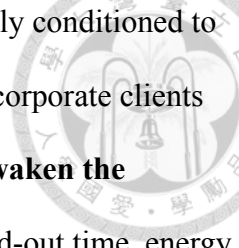


#### 3.1 Quantitative Costs of CSR

It would be naïve to strike only the positive chords for CSR without considering its associated costs and diversion of resources. "In any decision, you win some, you lose some." In respect of the CSR Program of Baker & McKenzie Taipei (elaborated in Chapter 6 below) alone, for example, our CSR Committee members and the *pro bono* lawyers spend many hours on CSR each at the opportunity cost of NT\$10,000 ~ US\$17,000 per hour (at which we charge our clients), and donations also cost hundreds of thousands of NT Dollars. Such time and money could have been invested in promotions and trainings instead.

Although a Cost-Benefit Analysis is expected before any rational business or CSR venture, there is no consensus on the exact formula for such an Analysis. The outcome from a Cost-Benefit Analysis is correlated to the length of the period (long term or short term) in relation to which the Analysis is conducted and the definitions of "Cost" and "Benefit". Neither does Moral Philosophy tell us a lot about how best to balance the long term interests with the short term interests. The quantitative costs of CSR activities are, in such light, much harder to calculate than that meets the eyes.

#### 3.2 Qualitative Costs of CSR

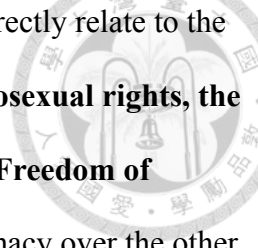


While many corporate and commercial lawyers have been comfortably conditioned to life paradigms of selling their intelligence and knowledge for major corporate clients with only token regard for the wider world, **a CSR program may awaken the consciences of some lawyers to care for the needed**, and thus crowd-out time, energy and heart that could otherwise have been invested for such major corporate clients.

Given the confrontation of collectivism of the values embedded in CSR programs with individualism and pluralism, **“cultural imperialism”, “cultural clashes” and “ethical harassment” would inevitably arise**, particularly as CSR occupies larger and larger parts of business lives. It can be envisaged that in times to come, (i) individuals would have to live in the dichotomy of supporting collective CSR values at work while holding private values (e.g. Christian belief in heterosexual marriages over homosexual marriages) even more private, (ii) business schools would need to provide more trainings in ethical issues, and (iii) out-spoken **aggrieved individuals may choose or be forced to mount legal and/or social challenges against certain CSR programs on the grounds of Freedom of Speech, Freedom of Religion, Non-Discrimination, etc.** CSR necessarily involves some collective coercion that impairs individual liberties.

Unless a reasonable balance is found at any given time, the pendulum from the current “under CSR” may easily swing to “over CSR”.

Take for example the global drive to eliminate discrimination against homosexuals over the last year has constrained individual Freedom of Expression of those advocating limitations on homosexual rights. The trend of “inclusiveness” of homosexuals has arguably gone beyond “Non-Discrimination in the work environment” to a level where any advocacy for a limitation on homosexual rights is considered wrong, shameful and



should be publicly reprimanded, regardless of whether such rights directly relate to the corporate context. **To those believing in such limitations on homosexual rights, the trend is a form of cultural imperialism in violation of individual Freedom of Expression or Freedom of Religion.** Which right should take primacy over the other rights in what circumstances? It would take the constant attention of the wisest and the most clairvoyant minds of the lands to impart their wisdom on when and where the lines should be drawn. This may be a test of human ingenuity at its best (that “life will find its own way when there seems to be no way”), or may turn out to be an ugly head-on confrontation of self-righteous views at its worse. The road to confrontation is path with good intentions. **CSR advocates, too busy promoting CSR, sometimes ignores the social costs from this likely disharmony.**

Other qualitative costs include, for example, matters such as the following: Researchers Wen-Bin Chiou and Ying-Yao Cheng found that (i) "people in the well-lit environment showed an increased tendency toward ethical behavior, (ii) experiencing brightness may enhance the salience of morality to the self, and (iii) brightness may embody the self-importance of morality and thereby increase ethical behavior."<sup>34</sup> All of these findings mitigate against energy-saving measures of CSR.

### **3.3 The CSR Decision-Making: Reasonable Theoretical Ground or Probability; Case-by-Case Balancing Basis**

As mentioned and explained in Section 2.2 above, like most business decisions in the

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<sup>34</sup> Wen-Bin Chiou and Ying-Yao Cheng, "In broad daylight, we trust in God! Brightness, the Salience of Morality, and Ethical Behavior", in the *Journal of Environmental Psychology*, 14 July 2013.

real world, just because there is no conclusive empirical evidence proving a business case for CSR, the business case can nonetheless be established if one could show a *reasonable theoretical ground or probability* that there is a business case for CSR.

Business decisions often involve deciding in a paradoxical conflict of values without full knowledge environment. If no business decision can be taken unless there is conclusive empirical evidence supporting the decision, then many valuable decisions would not have been taken. Therefore, **making a business decision under imperfect knowledge is not bad for business, is inevitable in the business world, and can be good for business.**

Unless there is clear convincing reason to decide otherwise, **the prudent "Golden Mean" approach of a balance of interests of all stakeholders without extreme measures may be adopted in ordinary cases.** The balancing is, of course, a dynamic process requiring constant judgments and adjustments.

Despite the absoluteness of the embedded values being pursuit, **the "correctness" of ethical decisions including CSR decisions is always relative to the actual circumstances and must be judged on a case-by-case basis.** Like all good business decisions, the associated costs and risks, plus perhaps a healthy dose of a leap of good faith, should generally be factored in the forming of a CSR-related decision. That said, all things being equal, the benefit of the doubt of an international business or an international law firm with adequate resources should be in favor of any decision that also maximizes CSR, particularly if the circumstance suggests that it is easier to undo a taken and ineffective CSR measure, than the reputational lost from an omission of such a CSR measure.



### 3.4 The Inherent Limitations in Moral Judgments

**It is unclear what kind and when CSR-related trade-offs should be made in what circumstances.** As Michael Porter and Mark Kramer have observed: (i) "Moral principles do not tell a pharmaceutical company how to allocate its revenues among subsidizing care for the indigent today, developing cures for the future, and providing dividends to its investors."<sup>35</sup>; and (ii) "Transparency may be said to be more "sustainable" than corruption. Good employment practices are more "sustainable" than sweatshops. Philanthropy may contribute to the "sustainability" of a society. However true these assertions are, **they offer little basis for balancing long-term objectives against the short-term costs they incur.** The sustainability school raises questions about these trade-offs without offering a framework to answer them."<sup>36</sup>

### 3.5 A Rational Leap of Faith in CSR Decision-Making

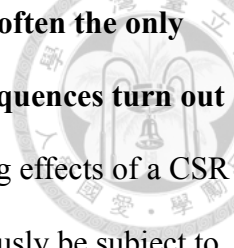
A few words on the "healthy dose of a leap of good faith" mentioned above: **it would be unimaginable if "faith" does not factor into any forward-looking decision making process.** Without "faith" in the likely utility of a venture or research, no venture or research would "rationally" have been undertaken. Without "faith" in the reasonable quality of this thesis, you probably would not have decided to read this thesis thus far.

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<sup>35</sup> Michael E. Porter and Mark R. Kramer, in their article "*Strategy & Society The Link Between Competitive Advantage and Corporate Social Responsibility*", published in *Harvard Business Review*, December 2006, P.4.

<sup>36</sup> Michael E. Porter and Mark R. Kramer, in their article "*Strategy & Society The Link Between Competitive Advantage and Corporate Social Responsibility*", published in *Harvard Business Review*, December 2006, P.4 and 5.





**Given the imperfect knowledge, the "good faith" requirement is often the only thing one could be asked to offer regardless of whether the consequences turn out to be unintentionally worse-off.** In the realm of ethics, the rippling effects of a CSR program are *ad infinitum*, and thus such a CSR program cannot seriously be subject to judgment by anyone who, unlike God, equally does not possess perfect knowledge. As the saying goes: "Just do your best and leave the rest to God."

Take an analogous example of the famous *Regina v. Dudley and Stevens case (1884)*<sup>37</sup> ruled by the English court in the late 19<sup>th</sup> century about an unfortunate incident that happened in 1884, when a shipwreck left four survivors on a life boat, following which a 17 year-old boy named Richard Parker was killed and eaten in order to save the lives of the remaining three men. The murder would arguably have been “rationally justified” on the ground that the marginal benefit out-weighted the marginal lost. In rebutting this argument, an English judge commented that, had more men have to be killed and eaten under the same logic, eventually 3 men would have been killed to save the last sole survivor (in which case, the marginal lost would have out-weighted the marginal benefit). And what if the last men-eating murderous survivor then still died out of hunger? The first three men would have been killed in severe pain for no lasting benefit to anyone! However as the story actually developed, the surviving three men were saved a few days after Richard Parker was killed and consumed, such that with hind-sight, the best “rational solution” would have been not to kill anyone and just waited for the rescue.

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<sup>37</sup> 14 Queen’s bench Division 273 DC, an English judicial precedent.

Due to the natural lack of a hindsight, any action or inaction in any of the above circumstances would require a leap of faith.



In any case, the English court ruled in the *Regina v. Dudley and Stevens case (1884)*<sup>38</sup> that no Defense of Necessity is available in circumstances where life was taken to save another life. By derivation, **in the realm of morality like CSR, some values may be of such importance that they should not be traded-off for profits.** In which case, it is neither here nor there to even require a business case for CSR. What has to be done, has to be done.

**Who would have such a hind-sight? None,** other than God. But some would argue that **to avoid the decision all together in the circumstances is as devoid of “rational justification” as to take any decision in the circumstances.** This is the reality in which CSR and (to a lesser extent) business operates. Some businesses with greater management and better “luck” (not sure which is more crucial) may survive longer than others. However, in the long-run, all businesses “die”. What boils down in the worse case scenario may be more of a choice between “living longer without CSR dignity” or “dying sooner with lasting CSR dignity”. The decision would require the above-mentioned leap of faith. **Faith is a necessary part of a “rational” business decision making process,** whether one likes it or not. Faith is not irrational. Faith is faith.

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<sup>38</sup> 14 Queen’s bench Division 273 DC, an English judicial precedent.

# Chapter 4: The External CSR Rules & Expectations

## Most Relevant to the Legal Profession



### 4.1 The Applicable Professional Ethical Rules

#### 4.1.1 General Professional Ethical Principles on the Roles of Lawyers

##### ROC 律師倫理規範

「律師以保障人權、實現社會正義及促進民主法治為使命...。」(前言)

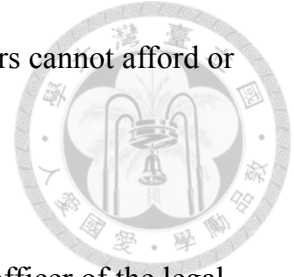
「律師應體認律師職務為公共職務，於執行職務時，應兼顧當事人合法權益及公共利益。」(第 7 條)

##### 美國 ABA Model Rules of Professional Conduct

"A lawyer, as a member of the legal profession, is a representative of clients, an officer of the legal system and a public citizen having special responsibility for the quality of justice." (Article 1)

"As a public citizen, a lawyer should seek improvement of the law, access to the legal system, the administration of justice and the quality of service rendered by the legal profession.... Therefore, all lawyers should devote professional time and resources and use civic influence to ensure equal access to our system of

justice for all those who because of economic or social barriers cannot afford or secure adequate legal counsel...." (Article 6)



"A lawyer's responsibilities as a representative of clients, an officer of the legal system and a public citizen are usually harmonious. Thus, when an opposing party is well represented, a lawyer can be a zealous advocate on behalf of a client and at the same time assume that justice is being done...." (Article 8)

"In the nature of law practice, however, conflicting responsibilities are encountered.... The Rules of Professional Conduct often prescribe terms for resolving such conflicts. Within the framework of these Rules, however, many difficult issues of professional discretion can arise. Such issues must be resolved through the exercise of sensitive professional and moral judgment guided by the basic principles underlying the Rules. These principles include the lawyer's obligation zealously to protect and pursue a client's legitimate interests, within the bounds of the law, while maintaining a professional, courteous and civil attitude toward all persons involved in the legal system." (Article 9)

#### **4.1.2 Professional Ethical Principles on Pro Bono Work and Community Service; and the Cap-Ranked Rule**

##### **ROC 律師倫理規範**

「律師應參與法律扶助、平民法律服務，或從事其他社會公益活動，以普

及法律服務。...」(第9條)



**美國 ABA Model Rules of Professional Conduct**

"Every lawyer has a professional responsibility to provide legal services to those unable to pay. A lawyer should aspire to render at least (50) hours of pro bono public legal services per year. In fulfilling this responsibility, the lawyer should:

- (a) provide a substantial majority of the (50) hours of legal services without fee or expectation of fee to:
  - (1) persons of limited means or
  - (2) charitable, religious, civic, community, governmental and educational organizations in matters that are designed primarily to address the needs of persons of limited means; and
- (b) provide any additional services through:
  - (1) delivery of legal services at no fee or substantially reduced fee to individuals, groups or organizations seeking to secure or protect civil rights, civil liberties or public rights, or charitable, religious, civic, community, governmental and educational organizations in matters in furtherance of their organizational purposes, where the payment of standard legal fees would significantly deplete the organization's economic resources or would be otherwise inappropriate;
  - (2) delivery of legal services at a substantially reduced fee to persons of limited means; or

- (3) participation in activities for improving the law, the legal system or the legal profession.

In addition, a lawyer should voluntarily contribute financial support to organizations that provide legal services to persons of limited means." (Rule 6.1)

"A lawyer shall not seek to avoid appointment by a tribunal to represent a person except for good cause, such as:

- (a) representing the client is likely to result in violation of the Rules of Professional Conduct or other law;
- (b) representing the client is likely to result in an unreasonable financial burden on the lawyer; or
- (c) the client or the cause is so repugnant to the lawyer as to be likely to impair the client-lawyer relationship or the lawyer's ability to represent the client." (Rule 6.2)

### **4.1.3 Professional Ethical Principles on being Guided by Conscience**

#### **ROC 律師倫理規範**

「律師執行職務，應基於誠信、公平、理性及良知。」(第 8 條)

#### **美國 ABA Model Rules of Professional Conduct**

"... a lawyer is also guided by personal conscience..." (Article 7)

#### 4.1.4 Professional Ethical Principles on Client Confidentiality



##### ROC 律師倫理規範

「律師對於受任事件內容應嚴守秘密，非經告知委任人並得其同意，不得洩漏。但有下列情形之一，且在必要範圍內者，得為揭露；

- 一、避免任何人之生命、身體或健康之危害。
- 二、避免或減輕因委任人之犯罪意圖及計畫或已完成之犯罪行為之延續可能造成他人財產上之重大損害。
- 三、律師與委任人間就委任關係所生之爭議而需主張或抗辯時，或律師因處裡受任事務而成為民刑事訴訟之被告，或因而被移送懲戒時。」(第 33 條)

##### 美國 ABA Model Rules of Professional Conduct

- "(a) A lawyer shall not reveal information relating to the representation of a client unless the client gives informed consent, the disclosure is impliedly authorized in order to carry out the representation or the disclosure is permitted by paragraph (b).
- (b) A lawyer may reveal information relating to the representation of a client to the extent the lawyer reasonably believes necessary:
- (1) to prevent reasonably certain death or substantial bodily harm;
  - (2) to prevent the client from committing a crime or fraud that is reasonably certain to result in substantial injury to the financial

interests or property of another and in furtherance of which the client has used or is using the lawyer's services;

...

- (5) to establish a claim or defense on behalf of the lawyer in a controversy between the lawyer and the client, to establish a defense to a criminal charge or civil claim against the lawyer based upon conduct in which the client was involved, or to respond to allegations in any proceeding concerning the lawyer's representation of the client; or
- (6) to comply with other law or a court order." (Rule 1.6)

#### **4.2 United Nations Basic Principles on the Role of Lawyers**

"Governments and professional associations of lawyers shall promote programmes to inform the public about their rights and duties under the law and the important role of lawyers in protecting their fundamental freedoms. Special attention should be given to assisting the poor and other disadvantaged persons so as to enable them to assert their rights and where necessary call upon the assistance of lawyers." (Section 4)

"Lawyers, in protecting the rights of their clients and in promoting the cause of justice, shall seek to uphold human rights and fundamental freedoms recognized by national and international law and shall at all times act freely and diligently in accordance with the law and recognized standards and ethics of the legal profession." (Section 14)

"Lawyers shall always loyally respect the interests of their clients." (Section 15)



### 4.3 The OECD Guidelines for Multinational Enterprises



Although Taiwan is not a United Nations ("UN") member, its Organization for Economic Cooperation and Development ("OECD") Guidelines for Multinational Enterprises are expected to be followed by Baker & McKenzie, particularly as Baker & McKenzie's head office is in the US, a member state of the UN, and most of Baker & McKenzie's member firms are in UN member states.

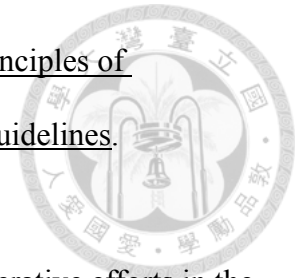
#### 4.3.1 General Policies of the OECD Guidelines

"Enterprises should take fully into account established policies in the countries in which they operate, and consider the views of other stakeholders. In this regard:

A. Enterprises should:

1. Contribute to economic, environmental and social progress with a view to achieving sustainable development.
2. Respect the internationally recognized human rights of those affected by their activities.
- ...
6. Support and uphold good corporate governance principles and develop and apply good corporate governance practices, including throughout enterprise groups.
- ...
13. In addition to addressing adverse impacts in relation to matters covered by the Guidelines, encourage, where practicable, business partners,

including suppliers and sub-contractors, to apply principles of responsible business conduct compatible with the Guidelines.



B. Enterprises are encouraged to:

1. Support, as appropriate to their circumstances, cooperative efforts in the appropriate fora to promote Internet Freedom through respect of freedom of expression, assembly and association online.
2. Engage in or support, where appropriate, private or multi-stakeholder initiatives and social dialogue on responsible supply chain management while ensuring that these initiatives take due account of their social and economic effects on developing countries and of existing internationally recognized standards."<sup>39</sup>

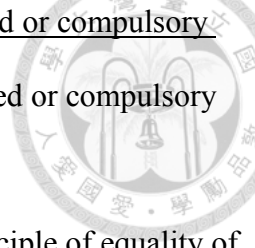
#### **4.3.2 The Employment and Industrial Relations Section under the OECD Guidelines**

"Enterprises should, within the framework of applicable law, regulations and prevailing labour relations and employment practices and applicable international labour standards: 1....

- c) Contribute to the effective abolition of child labour, and take immediate and effective measures to secure the prohibition and elimination of the worst forms of child labour as a matter of urgency.

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<sup>39</sup> OECD Guidelines for Multinational Enterprises. 2011 Edition. P.19 and 20.

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- d) Contribute to the elimination of all forms of forced or compulsory labour and take adequate steps to ensure that forced or compulsory labour does not exist in their operations.
- e) Be guided throughout their operations by the principle of equality of opportunity and treatment in employment and not discriminate against their workers with respect to employment or occupation on such grounds as race, colour, sex, religion, political opinion, national extraction or social origin, or other status, unless selectivity concerning worker characteristics furthers established governmental policies which specifically promote greater equality of employment opportunity or relates to the inherent requirements of a job...."<sup>40</sup>

### **4.3.3 The Consumer Interests Section under the OECD Guidelines**

"When dealing with consumers, enterprises should act in accordance with fair business, marketing and advertising practices and should take all reasonable steps to ensure the quality and reliability of the goods and services that they provide. In particular, they should:...

2. Provide accurate, verifiable and clear information that is sufficient to enable consumers to make informed decisions, including information on the prices.....

...

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<sup>40</sup> OECD Guidelines for Multinational Enterprises. 2011 Edition. P.35.

4. Not make representations or omissions, nor engage in any other practices, that are deceptive, misleading, fraudulent or unfair."<sup>41</sup>



#### **4.4 Summary**

In summary, lawyers and law firms are subject to certain industry-specific legal and moral constraints, in that, in contrast with ordinary corporations, lawyers and law firms are required or expected at a higher level to: (i) uphold justice, public interests and human rights in carrying out their profit-seeking legal services; (ii) provide pro bono legal services, community services and has less freedom to discriminate between clients; and (iii) be bound by a stronger than usual duty of confidentiality.

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<sup>41</sup> OECD Guidelines for Multinational Enterprises. 2011 Edition. P.51.

## Chapter 5: The Legal Industry; Baker & McKenzie

### Global and Its CSR Program



#### 5.1 The International Legal Industry

The international legal industry is populated with US and English law firms, with particular strengths in cross-border transactions, investments, securities/listings, and commercial disputes. The English law firms traditionally serve the banking, finance, insurance and shipping industries, and major projects. They often followed the "lock-step" structure where promotions and remunerations are centrally controlled from the head-quarter in London. Their corporate culture is more uptight and conservative and stricter on procedures. The US law firms, by contrast, traditionally serve multinationals' wider corporate, commercial, investment, securities and listings needs. They are a diverse lot. With notable exceptions, they often follow the "eat-as-you-kill" structure where promotions and remunerations are locally controlled by the various local profit centers with a direct correlation to the lawyer's particular contributions to collections and client management. Their corporate culture is more creative and flexible.

The largest 100 law firms in the world ranked by revenues are set forth below:<sup>42</sup>






























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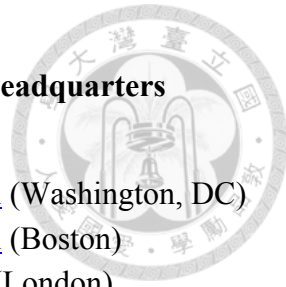
<sup>42</sup> Wikipedia as at 27 February 2014.

**Table 1: The Largest 100 Law Firms in the World by Revenue**



Rank	Name	Revenue	Office Reach	Headquarters
1 ▲	<a href="#">Baker &amp; McKenzie</a>	\$2,419.0m <sup>[1]</sup>	International	USA ( <a href="#">Chicago, IL</a> )
2 ▲	<a href="#">Skadden, Arps, Slate, Meagher &amp; Flom</a>	\$2,320.0m <sup>[2]</sup>	International	USA ( <a href="#">New York, NY</a> )
3 ▲	<a href="#">Norton Rose Fulbright</a>	\$2,090.0m <sup>[3]</sup>	International	UK
3 ▲	<a href="#">Linklaters</a>	\$1,940.0m <sup>[4]</sup>	International	UK (London)
4 —	<a href="#">Freshfields Bruckhaus Deringer</a>	\$1,930.0m <sup>[4]</sup>	International	UK (London)
4 ▲	<a href="#">Allen &amp; Overy</a>	\$1,930.0m <sup>[4]</sup>	International	UK (London)
6 ▼	<a href="#">Clifford Chance</a>	\$1,874.5m	International	UK ( <a href="#">London</a> )
7 ▼	<a href="#">Latham &amp; Watkins</a>	\$1,821.0m	International	USA ( <a href="#">Los Angeles, CA</a> )
8 —	<a href="#">Jones Day</a>	\$1,520.0m	International	USA ( <a href="#">Cleveland, OH</a> )
9 ▲	<a href="#">Kirkland &amp; Ellis</a>	\$1,428.0m	International	USA (Chicago)
10 ▼	<a href="#">Sidley Austin</a>	\$1,357.0m	International	USA (Chicago)
11 ▼	<a href="#">White &amp; Case</a>	\$1,307.0m	International	USA (New York)
12 ▲	<a href="#">Weil, Gotshal &amp; Manges</a>	\$1,233.0m	International	USA (New York)
13 ▲	<a href="#">Greenberg Traurig</a>	\$1,173.0m	International	USA ( <a href="#">Miami, FL</a> )
14 ▼	<a href="#">Mayer Brown</a>	\$1,118.0m	International	USA (Chicago)
15 ▲	<a href="#">Morgan, Lewis &amp; Bockius</a>	\$1,068.5m	International	USA ( <a href="#">Philadelphia, PA</a> )
16 ▲	<a href="#">K&amp;L Gates</a>	\$1,034.5m	International	USA ( <a href="#">Pittsburgh, PA</a> )
17 ▼	<a href="#">DLA Piper USA</a> <sup>[5]</sup>	\$1,014.5m	National...	USA (Chicago)
18 ▲	<a href="#">Gibson Dunn</a>	\$995.0m	International	USA (Los Angeles)
18 ▲	<a href="#">Sullivan &amp; Cromwell</a>	\$995.0m	International	USA (New York)
20 ▲	<a href="#">Cleary Gottlieb Steen &amp; Hamilton</a>	\$965.0m	International	USA (New York)
21 ▲	<a href="#">Reed Smith</a>	\$942.0m	International	USA (Pittsburgh)
22 ▲	<a href="#">WilmerHale</a>	\$941.0m	International	USA ( <a href="#">Boston, MA</a> and Washington, DC)
23 ▼	<a href="#">Dewey &amp; LeBoeuf</a>	\$941.0m	International	USA (New York)
24 ▼	<a href="#">DLA Piper International</a> <sup>[5]</sup>	\$910.0m	International	UK (London)
25 ▲	<a href="#">Ashurst</a>	\$889.5m	International	UK
26 ▼	<a href="#">Paul, Hastings, Janofsky &amp; Walker</a>	\$889.0m	International	USA (Los Angeles)
27 ▲	<a href="#">Morrison &amp; Foerster</a>	\$884.0m	International	USA (San Francisco)
28 ▼	<a href="#">Simpson Thacher &amp;</a>	\$870.5m	International	USA (New York)




Rank	Name	Revenue	Office Reach	Headquarters
	<a href="#">Bartlett</a>			
29	— <a href="#">Hogan &amp; Hartson<sup>[6]</sup></a>	\$864.5m	National	 <a href="#">USA</a> (Washington, DC)
30	▲ <a href="#">Bingham McCutchen</a>	\$860.0m	International	 <a href="#">USA</a> (Boston)
31	▼ <a href="#">Lovells<sup>[6]</sup></a>	\$849.0m	International	 <a href="#">UK</a> (London)
32	▲ <a href="#">Orrick, Herrington &amp; Sutcliffe</a>	\$847.5m	International	 <a href="#">USA</a> (San Francisco)
33	▲ <a href="#">Davis Polk &amp; Wardwell</a>	\$846.0m	International	 <a href="#">USA</a> (New York)
34	▼ <a href="#">McDermott Will &amp; Emery</a>	\$829.0m	International	 <a href="#">USA</a> (Chicago)
35	▼ <a href="#">O'Melveny &amp; Myers</a>	\$826.5m	International	 <a href="#">USA</a> (Los Angeles)
36	▼ <a href="#">Shearman &amp; Sterling</a>	\$801.0m	International	 <a href="#">USA</a> (New York)
37	▲ <a href="#">Ropes &amp; Gray</a>	\$789.5m	International	 <a href="#">USA</a> (Boston)
38	▲ <a href="#">Quinn Emanuel Urquhart &amp; Sullivan</a>	\$723.4m	International	 <a href="#">USA</a>
39	▲ <a href="#">Akin Gump Strauss Hauer &amp; Feld</a>	\$719.0m	International	 <a href="#">USA</a> (Washington, DC)
40	▼ <a href="#">Dechert</a>	\$713.0m	International	 <a href="#">USA</a> (Philadelphia)
41	▲ <a href="#">Winston &amp; Strawn</a>	\$705.0m	International	 <a href="#">USA</a> (Chicago)
42	▼ <a href="#">Herbert Smith</a>	\$704.5m	International	 <a href="#">UK</a> (London)
43	▲ <a href="#">King &amp; Spalding</a>	\$677.5m	International	 <a href="#">USA</a> ( <a href="#">Atlanta, GA</a> )
44	▼ <a href="#">Debevoise &amp; Plimpton</a>	\$668.0m	International	 <a href="#">USA</a> (New York)
45	— <a href="#">Foley &amp; Lardner</a>	\$667.0m	International	 <a href="#">USA</a> ( <a href="#">Milwaukee, WI</a> )
46	▲ <a href="#">Paul Weiss</a>	\$665.5m	International	 <a href="#">USA</a> (New York)
47	▲ <a href="#">Goodwin Procter</a>	\$658.0m	International	 <a href="#">USA</a> (Boston)
48	▲ <a href="#">Proskauer Rose</a>	\$643.0m	International	 <a href="#">USA</a> (New York)
50	▼ <a href="#">Slaughter and May</a>	\$628.5m	International	 <a href="#">UK</a> (London)
51	▼ <a href="#">Hunton &amp; Williams</a>	\$615.0m	International	 <a href="#">USA</a> ( <a href="#">Richmond, VA</a> )
52	▲ <a href="#">Milbank, Tweed, Hadley &amp; McCloy</a>	\$601.5m	International	 <a href="#">USA</a> (New York)
53	▲ <a href="#">Wachtell, Lipton, Rosen &amp; Katz</a>	\$585.0m	International	 <a href="#">USA</a> (New York)
54	▲ <a href="#">Covington &amp; Burling</a>	\$583.0m	International	 <a href="#">USA</a>
55	▼ <a href="#">Baker Botts</a>	\$575.0m	International	 <a href="#">USA</a>
56	▲ <a href="#">Cravath, Swaine &amp; Moore</a>	\$568.5m	International	 <a href="#">USA</a>
57	▼ <a href="#">Vinson &amp; Elkins</a>	\$562.0m	International	 <a href="#">USA</a>
58	▲ <a href="#">Eversheds</a>	\$556.5m	International	 <a href="#">UK</a>
59	▲ <a href="#">Bryan Cave</a>	\$555.0m	International	 <a href="#">USA</a>
60	▲ <a href="#">Alston &amp; Bird</a>	\$551.0m	International	 <a href="#">USA</a>
61	▼ <a href="#">Willkie Farr &amp; Gallagher</a>	\$549.5m	International	 <a href="#">USA</a>



Rank	Name	Revenue	Office Reach	Headquarters
62	▼ <a href="#">Holland &amp; Knight</a>	\$545.5m	International	 <a href="#">USA</a>
63	▼ <a href="#">Squire Sanders</a>	\$545.0m	International	 <a href="#">USA</a>
64	▼ <a href="#">Pillsbury Winthrop</a>	\$533.5m	International	 <a href="#">USA</a>
65	▲ <a href="#">Arnold &amp; Porter</a>	\$524.0m	International	 <a href="#">USA</a>
66	▲ <a href="#">McGuireWoods</a>	\$509.0m	International	 <a href="#">USA</a>
67	▼ <a href="#">Cooley LLP</a>	\$507.0m	International	 <a href="#">USA</a>
68	▼ <a href="#">Wilson Sonsini Goodrich &amp; Rosati</a>	\$501.0m	International	 <a href="#">USA</a>
70	▼ <a href="#">Howrey</a>	\$480.0m	International	 <a href="#">USA</a>
71	▼ <a href="#">Sonnenschein Nath &amp; Rosenthal</a>	\$472.5m	International	 <a href="#">USA</a>
72	▲ <a href="#">Garrigues (law firm)</a>	\$466.0m	International	 <a href="#">Spain</a>
73	▲ <a href="#">Nixon Peabody</a>	\$465.0m	International	 <a href="#">USA</a>
74	▼ <a href="#">Cadwalader</a>	\$456.5m	International	 <a href="#">USA</a>
75	▲ <a href="#">Seyfarth Shaw</a>	\$453.5m	National	 <a href="#">USA</a>
76	▲ <a href="#">Perkins Coie</a>	\$433.0m	International	 <a href="#">USA</a>
77	▲ <a href="#">Kaye Scholer</a>	\$432.0m	International	 <a href="#">USA</a>
78	▼ <a href="#">Fried Frank</a>	\$424.5m	International	 <a href="#">USA</a>
79	— <a href="#">Katten Muchin Rosenman</a>	\$420.5m	International	 <a href="#">USA</a>
80	▲ <a href="#">Fish &amp; Richardson</a>	\$417.0m	International	 <a href="#">USA</a>
81	▼ <a href="#">Fidal</a>	\$411.0m	National	 <a href="#">France</a>
82	▲ <a href="#">Locke Lord Bissell &amp; Liddell</a>	\$399.0m	International	 <a href="#">USA</a>
83	▲ <a href="#">Kelly-Warner Law Firm</a>	\$398.7m	National	 <a href="#">USA</a>
84	▼ <a href="#">McCarthy Tetrault</a>	\$397.0m	International	 <a href="#">Canada</a>
84	▲ <a href="#">Schulte Roth</a>	\$397.0m	International	 <a href="#">USA</a>
86	▼ <a href="#">Loyens &amp; Loeff</a>	\$396.0m	International	 <a href="#">Netherlands</a>
87	▼ <a href="#">Mallesons Stephen Jaques</a>	\$392.0m	International	 <a href="#">Australia</a>
88	▼ <a href="#">Simmons &amp; Simmons</a>	\$391.5m	International	 <a href="#">UK</a>
89	▲ <a href="#">Duane Morris</a>	\$387.5m	International	 <a href="#">USA</a>
90	— <a href="#">Allens Arthur Robinson</a>	\$380.8m	International	 <a href="#">Australia</a>
91	▼ <a href="#">Freehills</a>	\$378.0m	International	 <a href="#">Australia</a>
92	▲ <a href="#">Troutman Sanders</a>	\$376.5m	International	 <a href="#">USA</a>
93	▲ <a href="#">Drinker Biddle &amp; Reath</a>	\$373.5m	National	 <a href="#">USA</a>
94	▲ <a href="#">Littler Mendelson</a>	\$370.5m	International	 <a href="#">USA</a>
95	▲ <a href="#">Jenner &amp; Block</a>	\$367.5m	International	 <a href="#">USA</a>
96	▲ <a href="#">Sheppard Mullin</a>	\$361.0m	International	 <a href="#">USA</a>
97	▼ <a href="#">Clayton Utz</a>	\$351.0m	International	 <a href="#">Australia</a>





Rank	Name	Revenue	Office Reach	Headquarters
98 ▲	<a href="#">Venable</a>	\$349.5m	International	 USA
99 ▼	<a href="#">American Law Corp</a>	\$349.0m	International	 USA
100 ▲	<a href="#">Dorsey &amp; Whitney</a>	\$342.0m	International	 USA



## 5.2 Baker & McKenzie Global

Baker & McKenzie, established in 1949 and head-quartered in Chicago, the United States of America, is the largest law firm in the world (see the rankings of the largest 100 law firms by revenue in section 5.1 above). For tax and liability containment reasons, Baker & McKenzie has been reorganized in recent years as a Swiss *Verein* (i.e. a Swiss association consisting of a number of independent offices, each of which has limited liability vis-à-vis the others).

"Baker & McKenzie has been global from our inception. We offer clients and talent both the uncompromising commitment to excellence expected of a top firm and a distinctive way of thinking, working and behaving — as a passionately global and genuinely collaborative firm. We seamlessly combine an instinctively global perspective with the nuanced local insights of more than 4,100 locally qualified lawyers in 75 offices around the world. This includes the knowledge and experience of more leading lawyers in more countries in the Chambers Global Directory than any other global Top 20 law firm. Chambers lists 23 of our practices in its global rankings of the

world's leading practices.... Nearly two thirds of our fees come from clients we serve in five countries or more. We serve more than 500 of the world's largest companies."<sup>43</sup>



In summary, the following is the basic data of the firm as of February 2014:

**Table 2: Statistics on Baker & McKenzie**

<b>75</b>	<b>47</b>	<b>1,400</b>	<b>4,100+</b>	<b>\$2.419B</b>	<b>1949</b>	<b>Eduardo Leite</b>
Offices	Countries	Partners	Qualified lawyers	FY13 Global Fee Income (USD)	Year Firm was established	Chairman of the Firm

Baker & McKenzie follows the above-mentioned tradition of many US-based law firms and serve multinationals' wider corporate, commercial, investment, securities and listings needs. Baker & McKenzie follows the "eat-as-you-kill" federation structure that delegates lots of powers to the local Offices with remunerations correlated to individual lawyers' performances. However, despite the foregoing, the CSR of Baker & McKenzie Taipei is essentially a local endeavor under the guidance and influence of Baker & McKenzie Global.

### **5.3 Introduction to the CSR Program of Baker & McKenzie Global**

**The three pillars of the CSR Program of Baker & McKenzie Global are: (i) Pro Bono & Community Service; (ii) Global Diversity & Inclusion; and (iii)**

<sup>43</sup> "Firm Profile" in the BakerWorld web page as at 27 February 2014.

## Sustainability.



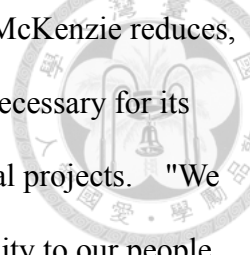
**5.3.1 The First Pillar: Global Pro Bono & Community Service,** in which Baker & McKenzie advances the fundamental rights of and opportunities for persons in need. "We apply our legal knowledge and passion to advance fundamental rights and opportunities for persons in need throughout the world. We do this in collaboration with clients and organizations dedicated to promoting justice and compassion in our global community."<sup>44</sup>

**5.3.2 The Second Pillar: Global Diversity & Inclusion,** in which Baker & McKenzie promotes respect for and appreciation of different cultures and cultivate a diverse and inclusive workplace. "As the first truly global law firm, Baker & McKenzie's origins are rooted in the respect for and appreciation of different cultures. Diversity and inclusion are in our DNA -- since our beginning, the differences of our people have helped us to work fluently across borders, cultures and practices. We understand that organizations work best when people with different backgrounds and multiple points of view are brought together. Our own diversity mirrors our commitment to exploring multiple perspectives to develop the best possible solutions for our clients and to fostering a culture of respect and inclusion."<sup>45</sup>

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<sup>44</sup> Baker & McKenzie *CSR Statements of Commitment* as at 27 February 2014.

<sup>45</sup> Baker & McKenzie *CSR Statements of Commitment* as at 27 February 2014.



**5.3.3 The Third Pillar: Sustainability,** in which Baker & McKenzie reduces, reuses and recycles the energy and natural resources necessary for its business, and collaborate with clients on environmental projects. "We recognize the importance of environmental sustainability to our people, our clients and to the communities in which we live and work. We contribute to sustainability not only through the practice of law in our environmental and climate change practices, but also through our efforts to monitor and mitigate the environmental impact and risk of our operations. We seek to reduce, reuse and recycle the energy and natural resources necessary for our business, and we strive to integrate sustainability meaningfully into our business strategies, operating models and critical processes. We also engage in innovative *pro bono* and social responsibility initiatives to support sustainability, and we seek to collaborate with our clients on sustainability initiatives."<sup>46</sup>

We now turn to each of the above three pillars with examples.


#### **5.4 The First Pillar: Global Pro Bono & Community Service**

Examples of Baker & McKenzie's recent Pro Bono and Community Service activities include:

##### **1. Conflict & Resolution.** The Public International Law & Policy Group

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<sup>46</sup> Baker & McKenzie *CSR Statements of Commitment* as at 27 February 2014.



("PILPG") assists states and governments involved in peace negotiations, post-conflict issues, and war criminal prosecution. "One of the Firm's first projects with PILPG was helping them prepare for negotiations in Sudan. The team analyzed previous peace negotiations and worked on drafting a suitable peace framework agreement, the blueprint of a peace treaty."<sup>47</sup> Further, the team authored **The International Negotiations Handbook** and has worked with PILPG's war crimes prosecution practice.<sup>48</sup>

**2. Securing Avenues for Passage by Refugees.** "In its long-standing relationship with the United Nations High Commissioner for Refugees (UNHCR), the Firm has provided litigation support in significant cases, before national and international courts, which have had important implications for the protection of refugees and asylum seekers worldwide."<sup>49</sup> "Recently, the London office represented UNHCR in several high-profile cases before the UK Supreme Court, the highest court in the country. In one case, the court determined that gay, lesbian or bisexual asylum seekers could not be sent back to countries where they would face persecution due to their sexual orientation."<sup>50</sup>

**3. Addressing Privacy Law Issues in Mobile Health.** "[A] team of in-house counsel at Merck and Baker & McKenzie attorneys joined the United Nations Foundation's mHealth Alliance and the Thomson Reuters Foundation's TrustLaw initiative to develop a first-of-its-kind report on privacy issues and security

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<sup>47</sup> Baker & McKenzie's *2014 CSR Matters*, P.4 and 5.

<sup>48</sup> Baker & McKenzie's *2014 CSR Matters*, P.4 and 5.

<sup>49</sup> Baker & McKenzie's *2014 CSR Matters*, P.6 and 7.

<sup>50</sup> Baker & McKenzie's *2014 CSR Matters*, P.6 and 7.

policies related to the use of mobile technologies in healthcare."<sup>51</sup> "With a wide-ranging global network, the Firm was able to provide cross-border support and legal guidance to the project. The team's report, **Patient Privacy in a Mobile World: A Framework to Address Privacy Law Issues in Mobile Health**, covers a worldwide survey and analysis of policies, laws and standards that address mHealth-related privacy and security issues."<sup>52</sup> This initiative was named by TrustLaw as **2012's Collaboration of the Year**.<sup>53</sup>

4. **Emergency Shelter and Aid.** ShelterBox is an international disaster relief charity that delivers emergency shelter and aid worldwide. Baker & McKenzie "have advised ShelterBox in several areas: export control sanctions in Cuba, North Korea, and Syria with assignments covering Australia, Canada, the UK and the US; the applicability of Mexican import requirements on humanitarian imports; and the applicability of US and Canadian laws on protecting the organization's intellectual property. The Firm also assisted ShelterBox with its Canadian and global privacy policies as well as US and UK tax consequences of the movement of a board member."<sup>54</sup> "As of July 31, 2013, more than 20 Firm attorneys have spent over 319 hours on working with ShelterBox."<sup>55</sup> In February 2013, ShelterBox honored the Firm with a **2013 Corporate Partner Humanitarian Award** at its annual conference in San Francisco.<sup>56</sup>

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<sup>51</sup> Baker & McKenzie's *2014 CSR Matters*, P.8.

<sup>52</sup> Baker & McKenzie's *2014 CSR Matters*, P.8..

<sup>53</sup> Baker & McKenzie's *2014 CSR Matters*, P.8.

<sup>54</sup> Baker & McKenzie's *2014 CSR Matters*, P.10.

<sup>55</sup> Baker & McKenzie's *2014 CSR Matters*, P.10.

<sup>56</sup> Baker & McKenzie's *2014 CSR Matters*, P.10.

5. **Helping Japan Get Back on its Feet.** The State of Qatar established the Qatar Friendship Fund (QFF) to assist Japan after the 11 March 2012 earthquake/tsunami. This was a USD100 million donation supporting children's education, healthcare and fisheries. Baker & McKenzie Tokyo Office provided *pro bono* legal support for the QFF.<sup>57</sup>

6. **Lending a Hand to Seniors; Fight Against Human Trafficking.** "Lawyers from HP and the Firm's Chicago office are conducting joint "Senior Clinics" to advise senior citizens on issues such as drafting living wills and powers of attorney for property and healthcare. Each clinic begins with a training session for the lawyers, followed by a lunch and a visit to a senior center in the Chicago area."<sup>58</sup> In addition, "Baker & McKenzie lawyers from Bogota, Buenos Aires, Chicago, Guadalajara, Lima, Mexico City, Palo Alto, San Francisco, Santiago and Sao Paulo offices are working with in-house counsel at HP in Palo Alto and Buenos Aires to evaluate the effectiveness of the **Palermo Protocol**, the main international instrument in fighting human trafficking."<sup>59</sup>

7. **Legal Education to the Homeless.** "The Sydney office regularly participates in the Homeless Persons' Legal Service (HPLS) program, run in partnership with the Public Interest Advocacy Centre and the Salvation Army. Firm lawyers run drop-in legal clinics at the Salvation Army premises every week for six months each year to provide free legal assistance to people who are homeless or at risk of

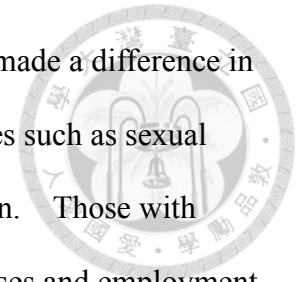
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<sup>57</sup> Baker & McKenzie's 2014 CSR Matters, P.11.

<sup>58</sup> Baker & McKenzie's 2014 CSR Matters, P.12.

<sup>59</sup> Baker & McKenzie's 2014 CSR Matters, P.12.

homelessness."<sup>60</sup> "Since HPLS began in 2005, the Firm has made a difference in the lives of hundreds of individuals. Victims of violent crimes such as sexual assault and domestic abuse have made claims for compensation. Those with fines and infringements have been able to secure driver's licenses and employment. And individuals unable to obtain housing in the public housing system have overcome obstacles like mental illness and disability to find long-term, stable accommodation."<sup>61</sup>



Baker & McKenzie, Starbucks Coffee Company and Columbia Legal Services teamed up to develop **The Homeless Youth Handbook — Legal Issues and Options**, a comprehensive resource on the laws and issues affecting homeless youth in Washington.<sup>62</sup> "Properly understanding the law can mean the difference between finding a place to live or ending up sleeping under a bridge, being assaulted, prostituted — or worse," says Casey Trupin, coordinating attorney for Columbia Legal Services' Children and Youth Project.<sup>63</sup> "The handbook addresses this need by providing straightforward answers to often complex questions such as, "What happens when I age out of foster care and have nowhere to go?" and "What is the best way for me to determine if I can receive public benefits?"<sup>64</sup> "As a result of this effort, homeless youth can easily find information on 18 topics ranging from safety and education, housing and employment to medical rights. Available online at [homelessyouth.org](http://homelessyouth.org) and

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<sup>60</sup> Baker & McKenzie's *2014 CSR Matters*, P.15.

<sup>61</sup> Baker & McKenzie's *2014 CSR Matters*, P.15.

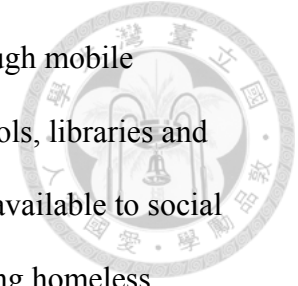
<sup>62</sup> Baker & McKenzie's *2014 CSR Matters*, P.16.

<sup>63</sup> Baker & McKenzie's *2014 CSR Matters*, P.16.

<sup>64</sup> Baker & McKenzie's *2014 CSR Matters*, P.16.



through a downloadable PDF, the handbook is accessible through mobile smartphones. Hard copies have also been distributed to schools, libraries and agencies throughout Washington to make information readily available to social workers, police, teachers, nurses and other professionals helping homeless youth."<sup>65</sup>



## 5.5 The Second Pillar: Diversity & Inclusion

Examples of Baker & McKenzie's recent Diversity and Inclusion programs include:

1. **Upholding and Protecting the Legal Rights of Minors.** Baker & McKenzie's work in this area "ranges from enabling access to basic needs for foster children to securing fair treatment of minors under the criminal justice system."<sup>66</sup>  
"Baker & McKenzie has done extensive work in North America on children's behalf by dedicating over 600 hours of *pro bono* work in this particular area over the past year."<sup>67</sup> Since 2001, Baker & McKenzie has been supporting Save the Children International's mission to foster healthy and secure childhoods. "Firm lawyers from at least 12 offices have been managing Save the Children's trademark portfolio, helping the organization maintain the public recognition and contributor loyalty that are essential for the sustainable delivery of services."<sup>68</sup>  
"Over the years, the Firm's work for Save the Children has expanded into other

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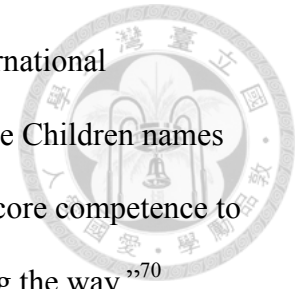
<sup>65</sup> Baker & McKenzie's *2014 CSR Matters*, P.16.

<sup>66</sup> Baker & McKenzie's *2014 CSR Matters*, P.19.

<sup>67</sup> Baker & McKenzie's *2014 CSR Matters*, P.19.

<sup>68</sup> Baker & McKenzie's *2014 CSR Matters*, P.21.

areas of law, including employment, data protection and international programming strategy."<sup>69</sup> In its 2012 annual report, Save the Children names Baker & McKenzie among those “who have leveraged their core competence to achieve more in the world and gain valuable experience along the way.”<sup>70</sup>



**2. Setting a Positive Example for Youths.** "Through Lawyers Encouraging and Assisting Promising Students (LEAPS), a first-of-its-kind mentoring program launched in 2002 in Australia, Firm volunteers extend support to teenagers at risk of disengaging from school by helping them build a structured, appropriate relationship with a role model."<sup>71</sup> "Since 2008, the Firm has been partnering with Bank of America Merrill Lynch to reach out to 14-year-old Year 9 students from Chifley College in Mount Druitt, Sydney."<sup>72</sup> "Every two weeks throughout the school year, student participants travel to the Firm or bank offices to spend their lunch break at group mentoring sessions focusing on study habits, learning styles and goal setting."<sup>73</sup> The program received a number of regional and national awards, including the **Australian Crime Prevention Award in 2005 and 2006.**<sup>74</sup>

**3. Supporting Women.** The Firm was one of Women for Women International's ("WfWI") first *pro bono* providers, serving a role similar to general counsel even as WfWI's organic growth led to restructuring and management changes.

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<sup>69</sup> Baker & McKenzie's 2014 CSR Matters, P.21.

<sup>70</sup> Baker & McKenzie's 2014 CSR Matters, P.21.

<sup>71</sup> Baker & McKenzie's 2014 CSR Matters, P.23.

<sup>72</sup> Baker & McKenzie's 2014 CSR Matters, P.23.

<sup>73</sup> Baker & McKenzie's 2014 CSR Matters, P.23.

<sup>74</sup> Baker & McKenzie's 2014 CSR Matters, P.23.

"Today, WfWI has grown to provide job and life skills training and rights education to over 372,000 women across eight war-torn countries, helping empower them to lead the transformation of their lives, families and communities."<sup>75</sup>



- 4. Improving Ethnic Minority Recruitments.** "In London, BakerEthnicity led the inclusion of an associate interview panel in the trainee and graduate recruitment process, as well as the removal of names from trainee application forms. This and other BakerEthnicity recommendations helped the London office improve its Black and Ethnic Minority Graduate Recruitment statistics."<sup>76</sup>

"Over 80 UK law firms have signed up to the PRIME commitment — an initiative intent on breaking the cycle of unequal distribution of opportunity and ensuring that the most talented people from all backgrounds are given a fair chance to enter the profession."<sup>77</sup> "Baker & McKenzie is committed to this initiative, hosting week-long work experience programs for bright young students from disadvantaged backgrounds. In addition to building links with schools in deprived areas of London, the Firm works closely with another organization committed to PRIME, the Social Mobility Foundation ("SMF")."<sup>78</sup>

"The SMF works with high-achieving young people from low-income backgrounds with a view to mentoring them through school, university and into professional jobs in the UK," says Steve Holmes, partner sponsor of the London

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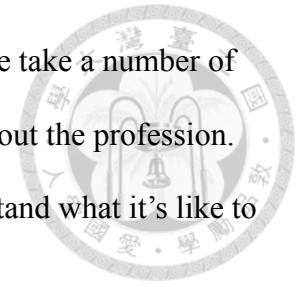
<sup>75</sup> Baker & McKenzie's *2014 CSR Matters*, P.24.

<sup>76</sup> Baker & McKenzie's *2014 CSR Matters*, P.27.

<sup>77</sup> Baker & McKenzie's *2014 CSR Matters*, P.28.

<sup>78</sup> Baker & McKenzie's *2014 CSR Matters*, P.28.

office's social mobility focus group, BakerOpportunity. "We take a number of students who work for a week with us to understand more about the profession. We also introduce them to clients like Google so they understand what it's like to be a lawyer in a company."<sup>79</sup>



**5. Non-discrimination Against Gays or Lesbians.** "The Firm has a zero-tolerance approach to discrimination, provides training on LGBT issues, and promotes practices that ensure equal opportunity and benefits for LGBT persons and their significant others."<sup>80</sup> "As a result of its efforts, the Firm has been named one of the most **LGBT-friendly businesses in the UK** by the Stonewall Workplace Equality Index; we are one of only two law firms to rank in the top 20. Baker & McKenzie also has been named by the Human Rights Campaign ("**HRC**") as one of the "**Best Places to Work**" in the United States for LGBT equality, and the Firm has received a perfect score of 100 in the **HRC Foundation Corporate Equality Index**."<sup>81</sup>

## **5.6 The Third Pillar: Sustainability**

Examples of Baker & McKenzie's recent Sustainability initiatives include:

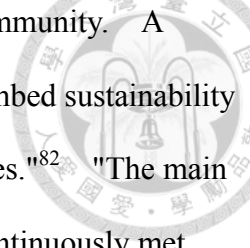
**1. Steady Progress in Operational Sustainability.** "Since 2007, our Australia offices have devised and deployed sustainability initiatives and programs,

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<sup>79</sup> Baker & McKenzie's *2014 CSR Matters*, P.28.

<sup>80</sup> Baker & McKenzie's *2014 CSR Matters*, P.33.

<sup>81</sup> Baker & McKenzie's *2014 CSR Matters*, P.33.



encouraging a reduction of environmental impact on their community. A formal **Environmental Sustainability Policy** is in place to imbed sustainability and environmental consciousness into everyday work practices."<sup>82</sup> "The main objective is to reduce greenhouse gas, a goal that has been continuously met since 2007. Total emissions have been reduced by managing resources, offsetting all air travel in accordance with policies, purchasing 30 percent of power needs from sustainable sources, and relocating the Melbourne office to an environmentally sustainable building complete with a water treatment plant."<sup>83</sup>

When the Amsterdam office relocated in 2006, they designed their new building with environmentally friendly technology such as energy-efficient cooling and heating systems, windows and lighting, and natural roofing insulation, and implemented a large-scale digitization and streamlining of work processes that also reduced paper and ink consumption.<sup>84</sup> "And it's not just the environment that has benefited from these practices. The office has also reduced costs and, more importantly, measured up to the modern standards of responsible business that are in demand today."<sup>85</sup>

"[T]he London office has introduced waste composting facilities and biodegradable cutlery and food trays in its staff restaurant. Additionally, energy usage and costs have been reduced by the shift to LED bulbs in all

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<sup>82</sup> Baker & McKenzie's *2014 CSR Matters*, P.34.

<sup>83</sup> Baker & McKenzie's *2014 CSR Matters*, P.34.

<sup>84</sup> Baker & McKenzie's *2014 CSR Matters*, P.34.

<sup>85</sup> Baker & McKenzie's *2014 CSR Matters*, P.34.

lavatories and the audit of plant running times."<sup>86</sup>



"In June 2013, the Stockholm office was certified under the **International Organisation for Standardisation (ISO)'s 14001:2004 environmental management system**. The ISO 14001 maps out a specific framework that enables companies to operate in a more environmentally sustainable manner."<sup>87</sup>

"The office's programs are headed by an environmental committee and include measures such as buying organic food, segregating garbage and choosing eco-friendly modes of transportation."<sup>88</sup>

## **5.7 The Baker & McKenzie Global CSR Organization**

### **5.7.1 Structure of the Baker & McKenzie Global CSR Organization**

The Executive Committee (which is like a Board of Directors) of Baker & McKenzie Global is the highest governing body of Baker & McKenzie. The current Chairman of the Executive Committee is concurrently the Chairman of Global CSR Board, the highest governing body of the CSR Program of Baker & McKenzie. Another member of the CSR Board was our previous Chairman of the Executive Committee. Our Global COO is also a member of the CSR Board.

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<sup>86</sup> Baker & McKenzie's *2014 CSR Matters*, P.35.

<sup>87</sup> Baker & McKenzie's *2014 CSR Matters*, P.39.

<sup>88</sup> Baker & McKenzie's *2014 CSR Matters*, P.39.

Each of the three pillars of our CSR Program is governed by a respective Committee, namely, the Baker & McKenzie Global Pro Bono & Community Service Committee, the Baker & McKenzie Global Diversity & Inclusion Committee, and the Baker & McKenzie Global Sustainability Committee, with the Chairman of each such Committee being a member of the CSR Board.

Each such Committee has a committee member from each of the four regions around the globe: Asia-Pacific ("AP"); Europe & Middle East ("EME"); North America ("NA"); and Latin America ("LA").

The administrative head of our Global CSR Program is the CSR Director, with whom this writer (the Baker & McKenzie Taipei CSR Partner for 2013/2014) has maintained regular contacts to ensure the Taipei Office bears fruits out of the Global CSR tree.

In addition to the supporting staffs to implement our Global CSR Program, we have Global CSR Delegates of dozens of lawyers and professional staff who devote about 10% of their work hours to CSR initiatives by cooperating with volunteers working on CSR projects and implementing our CSR strategies throughout the world.<sup>89</sup>

"Think global, act local." In most if not all of the 78 Offices of Baker & McKenzie around the globe there is a local CSR Committee. We will turn to the CSR Committee of Baker & McKenzie Taipei in Chapter 6 below. Such

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<sup>89</sup> Baker & McKenzie's *2013 CSR Matters*, P.6.

local CSR Committees would devise and implement locally relevant CSR Programs that more or less aligns with the Global CSR Program.



### 5.7.2 The Baker & McKenzie Global CSR Board

**Photo/Diagram 1: The Baker & McKenzie Global CSR Board**



Chairman of Global CSR Board and EC Liaison on CSR



Head of Global Strategic Initiatives



EC Chair of Global Pro Bono & Community Service Committee



EC Chair of Global Sustainability Committee



EC Chair of Global Diversity & Inclusion



Global COO



Director of CSR

### 5.7.3 The Baker & McKenzie Global CSR Committees

**Photo/Diagram 2: The Baker & McKenzie Global CSR Committees**

**Baker & McKenzie Global Pro Bono & Community Service Committee**





Chairman

AP

EME

LA

NA

**Baker & McKenzie Global Diversity & Inclusion Committee**



Chairman

AP

EME

LA

NA

**Baker & McKenzie Global Sustainability Committee**



Chairman

AP

EME

LA

NA

**5.8 Recent CSR Recognitions of Baker & McKenzie Global**

**[Table 3: The List of Recent CSR Awards/Recognitions Won by Baker & McKenzie](#)**

In recent years, Baker & McKenzie has received recognitions for our CSR efforts around the world, as follows:<sup>90</sup>



1. **2013 Outstanding Legal Advocacy Award**, by the National Association of Counsel for Children, US.
2. **2012 Silver Social Enterprise Association Corporate Award**, at the Social Collab Conference, Singapore.
3. **2013 Corporate Citizen Law Firm of the Year**, by the ALB Japan Law Awards.
4. **2012 Employer of the Year, and Most Effective Diversity Program in 2012**, by The Lawyer: Workplace & Diversity.
5. **One of the Best Law Firms for Women in the United States in 2012**, by Working Mother & Flex-Time Lawyers, US.
6. **2012 Best International Firm for Women in Business Law, 2012 Best Firm for Minority Women Lawyers, 2012 Best International Firm in Hong Kong**, by Euromoney Asia Women in Business, Asia Pacific.
7. Consistently named **Employer Choice for Women, 2010-2012**, by the Australian Federal Government.
8. **LMG Women in Business Law Award**, 2011-2013, by IFLR/Euromoney, Peru.
9. One of the **Top 100 Law Firms for Diversity in 2008, 2009 and 2012**, Among the **Top 100 Firms for Women in 2008, 2009 and 2012**, One of **Top 50 Law Firms for Partners in 2009 and 2012**, Among the **Top 50 Law Firms for Associates, 2009 and 2012**, Ranked **19th among the Top 50 Law Firms for Hispanic-Americans**, by Multicultural Law, US.

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<sup>90</sup> Baker & McKenzie's *2014 CSR Matters*, P.40 and 41.

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10. Ranked **3rd in the Diversity League Table in 2012**, by Black Solicitors Network, UK.
  11. **9th in the Workplace Equality Index, 2012-2013, 9th in the Industry Table Leagues: Top Ten Private Sector Employers, 2013**, by Stonewall Top 100 Employers, UK.
  12. Named **Best Places to Work for LGBT Equality from 2011-2013**, by Human Rights Campaign.
  13. **2012 Best International Firm for Work-Life Balance**, by Euromoney LMG Europe Women in Law Awards, Europe-wide.
  14. **2012 Best Firm for Minority Women Lawyers**, International Tax Review: Australasia.
  15. **Wastewi\$e Label - Class of Excellence, 2009-2012**, Hong Kong Awards for Environmental Excellence, Hong Kong.

# Chapter 6: Baker & McKenzie Taipei and Its CSR Program



## 6.1 Baker & McKenzie Taipei

Baker & McKenzie Taipei has been established since 1975. It is now one of the two largest law firms in Taiwan with full integrated legal services in every major corporate or commercial legal practice areas.

Baker & McKenzie Taipei is recognized in the legal industry with the following (among other recognitions): (i) **2014 Taiwan Law Firm of the Year** by Chambers and Partners; (ii) **Band 1 Leading Law Firm in Taiwan** by Chambers Asia-Pacific (2014) in every category including Banking and Finance; Capital Markets; Corporate/M&A; Dispute Resolution; Employment; Insurance; Real Estate & Construction Projects and TMT (Technology, Media, Telecoms); and (iii) **Tier 1 Leading Law Firm in Taiwan** by IFLR 1000 (2014) in Banking & Finance; Capital Markets and Corporate/M&A.

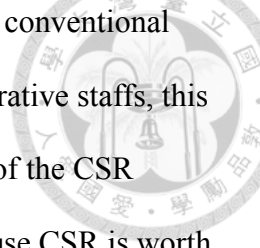
## 6.2 The CSR Committee of Baker & McKenzie Taipei

The right thinkers and doers are pre-conditions to both doing the rights things and doing things right. Accordingly, when the Management of the Taipei Office of Baker & McKenzie asked this writer to be the CSR Partner for a tenure from 1 July 2013 to 30 June 2014 and run the CSR Committee, this writer proceeded to form a CSR Committee of the following members:

**Photo/Diagram 3: The CSR Committee of Baker & McKenzie Taipei**



<p><b>Baker &amp; McKenzie Taipei CSR Committee Members</b></p>	<p>Owen Chio, Current CSR Partner (2013/2014)</p>	<p>CSR Advisor &amp; Former CSR Partner (2012/2013)</p>
<p><b>Photos of the CSR Committee Members of Baker &amp; McKenzie Taipei</b></p>		
<p>Associate</p>	<p>Associate</p>	<p>Associate</p>
		
<p>Associate</p>	<p>Secretary</p>	<p>MIS Expert</p>
		



Most of the CSR Committee members are lawyers. Contrary to the conventional wisdom of a CSR committee consisting more of supporting/administrative staffs, this writer believed and continues to believe the overwhelming majority of the CSR Committee members in a law firm should be lawyers. This is because CSR is worth less in a law firm setting with less multiplier effects if the focus is on matters such as Community Service to be handled by supporting/administrative staffs that are not really related to our core competences, namely our capacities and capabilities in the practice of law within and across borders. This writer believed and continues to believe both the shaping of CSR-conscious characters among our lawyers and our *pro bono* works should be the two main focuses of our CSR Program, because (i) lawyers are the faces of the law firm and it is the lawyers that need to be (re)built with a CSR touch, (ii) a CSR-minded lawyer is more trust-worthy to clients and colleagues alike, which trust translate into less transaction costs and less risk and liability to the law firm, (iii) no one can provide *pro bono* works more efficiently than lawyers themselves and such *pro bono* works should be more valuable to the recipients than the dollar amount costs to the lawyers (because no hard money is paid out and lawyers' tag price of US\$300~US\$500 per hour should be higher than the break-even cost per hour) especially when there is under-utilized capacity such that sometimes there is not even an opportunity cost, (iv) by being involved in CSR-related *pro bono* work, lawyers become more educated and experienced in CSR-related legal issues (e.g. Sustainability, Non-Discrimination, Human Rights, etc.) which increasingly must be attended to by businesses, and in such vein such lawyers become more value-added than otherwise in areas of increasing importance to our clients; and (v) when key clients approach us to co-work with them in the areas of CSR, they tend to ask us for *pro bono* services, and therefore our *pro bono* services coincide with our relationship building with some of our key clients.



The inclusion of a MIS Expert in the CSR Committee is to help to resolve all technical problems arising from the necessary electronic/internet CSR-related communications, embellishments and integrations.

In addition, to ensure smooth transition from the inaugural CSR Committee of Baker & McKenzie Taipei, the first CSR Partner of Baker & McKenzie Taipei for the 2012/2013 fiscal year accepted the invitation of this writer to join the second CSR Committee for the 2013/2014 fiscal year as its CSR Advisor.

### **6.3 Introduction to the CSR Program of Baker & McKenzie Taipei**

This writer set out the following CSR agenda for the 1 July 2013 ~ 30 June 2014 year at the first CSR Committee Meeting in July 2013 the meeting minutes of which is set out below:

#### **Table 4: The CSR Committee Meeting Minutes - CSR Agenda For the 2013/2014**

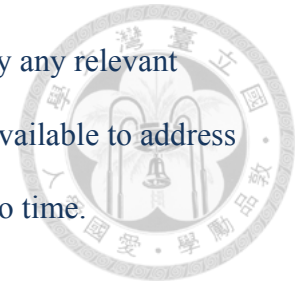
##### **Year**



##### **CSR Work**

- 1. Perform Pro Bono CSR Work by B&M Taipei.** Select and become a pro bono legal advisor to a deserving charity (eg Child Welfare League Foundation at

www.children.org.tw). This pro bono work will be provided by any relevant lawyer/accountant of the entire Taipei Office able, willing and available to address the relevant legal/tax questions raised by the charity from time to time.



2. **B&M Taipei Joins/Organizes 1 or 2 Community Service events.** For example, participate in an event organized by 財團法人台北縣私立樂山療養院. Each CSR Committee Member should try to think of one such event.
3. **Recommend and implement office-wide “green” policies to the B&M Taipei Management; audit; report progress.** We practice what we preach. Reference: B&M Sustainability Guide.
4. **Provide a charity the Uniform Commercial Invoices we collect from members of the firm.** For example, 財團法人台北縣私立樂山療養院.
5. **Provide Annual Judges Training.** Baker & McKenzie Taipei has run a two-week training camp each year to trainee judges who would like an exposure to international law firms during their training. [This event never materialized in the 2013/2014 fiscal year because no trainee judges requested to intern at our Taipei Office in the 2013/2014 fiscal year.]

### **CSR Education and Communication**

6. **B&M Taipei CSR Gazette.** We may also circulate by emails on a quarterly basis a one-page “**B&M Taipei CSR Gazette**”. The B&M CSR Gazette contains




information and photos from B&M global (e.g. from the Bakerweb) on a particular topic (Pro Bono and Community Service, Diversity and Inclusion, OR Sustainability), plus the latest CSR developments and up-coming CSR events of B&M Taipei, plus some quotes for thoughts. Reference: Baker Web on CSR.

[This was re-named "CSR Newsletter" of the Taipei Office and published in Chinese and English respectively every two months.]

7. **Set up a B&M Taipei CSR Intranet Page.** This is to record the CSR work of B&M Taipei and its members and to encourage commitments to CSR by the members. The contents will be extracted for the annual global **B&M CSR Report**.
8. **Draft and recommend Taipei office-wide CSR statement(s) for our pitching documents in English and Chinese.**
9. **Upon request, provide B&M CSR Education or Presentation.** We may have an office-wide PPT presentation and discussion during a lunch hour or legal retreat on the substance of B&M's CSR concepts (Pro Bono and Community Service, Diversity and Inclusion, and Sustainability), accomplishments and aspirations.

### **CSR Awards**

10. **Grant a CSR Award of B&M Taipei to a member of the office at the coming Year End Party.** A **B&M Taipei CSR Award** will be granted at the coming B&M Taipei Year End Party to a member of B&M Taipei during which the CSR



contributions of say 3 to 5 contestants will be read or played out by audio/video (perhaps pre-recorded by a professional for a better sound effect) in the backdrop of Oscar red carpet music and PPT. This is to encourage and inspire CSR activities by members of B&M Taipei. [We ended up presenting four (instead of one) CSR Awards to four colleagues at the Year End Party because comments were made by a Senior Partner that this should not be a competition.]

**11. Try to win an official/government CSR Award in Taiwan.** Find out if there is an **official/government CSR Award** B&M Taipei can contest, and contest it to win the official/government CSR Award for name and photo recognitions, which we can then circulate in and/or outside of the B&M network. [We then researched all available CSR Award competitions and determined that it is premature to apply for such CSR Award.]

### **Other Matters**

**12. CSR Committee members expressed the following regarding the expectations of the CSR Committee, among other things:**

- (i) Don't just abandon the existing programs;
- (ii) Events could be family oriented;
- (iii) Not just give donations;
- (iv) Should be interesting as well;
- (v) We should communicate by emails as well; and
- (vi) Don't delay until tomorrow if it can be done today.

**13. Other matters - to be discussed or as they surface.**





**Table 5: Categorization and Job Allocation of the CSR Program**

CSR Activities	Owen	CSR Advisor	Associate	Associate	Associate	MIS Expert	Secretary	Due Date
<b>CSR Work</b>								
1. Perform Pro Bono CSR Work by B&M Taipei	S	R						Full Year
2. B&M Taipei Joins/Organizes 1 or 2 Community Service events		S		R	R		S	Q2 2014
3. Recommend office-wide “green” policies to the B&M Taipei Management; audit; report progress					R		S	Q1 2014
4. Provide a charity the Uniform Commercial Invoices we collect from members of the firm						R	S	Periodic
5. Provide Annual Judges Training								Oct 2013
<b>CSR Education and Communication</b>								
6. B&M Taipei CSR Gazette	S		R			S		Every Q
7. Set up a B&M Taipei CSR Intranet Page			R			S		Every Q
8. Draft and recommend Taipei office-wide CSR statement(s) for our pitching documents in English and Chinese	R				S			Q1 2014
9. Upon request, provide B&M CSR Education or Presentations	R	S				S	S	Q2 2014
<b>CSR Awards</b>								
10. Grant a CSR Award of B&M Taipei to a member of the office at the coming Year End Party	S			R		S		Aug ~ Jan 2014
11. Try to win an official/government CSR Award in Taiwan			S	R	S			Q2 2014
<b>Other Matters</b>								
<b>Other CSR Roles of Committee Members</b>								
12. Other special roles	Review	Photo	Minutes		Green	IT	Admin	On-going

**Note:** R = Responsible; S = Main Support.

**Note:** Each committee member and other members of the firm may be called upon by

the “responsible” member to assist.

**Note:** All work should be reviewed by the CSR Committee or Owen before it is released.



By now, except for the **Judges Training** (which did not materialize due to lack of an application from the trainee judges during the 2013/2014 fiscal year) and the **official/government CSR Award** (which upon analysis is premature for us to apply), the CSR Committee has accomplished everything it set out to accomplish usually before the planned deadlines, plus more (such as the organization of a donation of second hand books to Sunshine Social Welfare Foundation in October 2013 and the holding of the first Baker & McKenzie Legal Aids Club Competition (國際通商盃大專院校法律公益服務競賽) in December 2013), as elaborated in the next Section.

## **6.4 Chronological Implementation of the CSR Program of Baker & McKenzie Taipei**

### **1. Visit to the Child Welfare League Foundation on 30 July 2013**

On 30 July 2013, the CSR Committee of Baker & McKenzie Taipei visited one of our key allied partners in 2013/2014, the Child Welfare League Foundation ("CWLF"), to understand its origin and routine works, and the possible approaches for both parties to work together. We promised that in the upcoming year, our firm would in principle provide at least 5 hours of *pro bono* legal services each month, which was highly appreciated by CWLF. After the meeting, CWLF consulted us for more than one hour concerning the current Personal Data Protection Law, which gave us a more in-depth understanding on

the legal issues that most of the charitable organizations are facing.



**Photo/Diagram 4: Visit the Child Welfare League Foundation on 30 July 2013**



**Photo/Diagram 5: Certificate of Gratitude from the Child Welfare League Foundation**



**2. Uniform Commercial Invoices Donation All Year Long**

The Baker & McKenzie Taipei Government Uniform Invoices Collection ("GUI") Box has been officially installed at the reception counter since 20 May 2013. We periodically donate the GUI collected to Taipei Happy Mount Colony.

**3. B&M Donated Over 800 Used Books for Sunshine Social Welfare Foundation in Late October 2013**

Baker & McKenzie Taipei has successfully collected over 800 used books for Sunshine Social Welfare Foundation during the last two weeks of October 2013. The Sunshine Social Welfare Foundation has also distributed all of our donated books to those in need and found our beloved books a new home.

**Photo/Diagram 6: Card of Gratitude from the Sunshine Social Welfare Foundation**





感謝有  
你  
心


 陽光社會福利基金會  
 Sunshine Social Welfare Foundation

**Photo/Diagram 7: Collection of the Donated Books by the Sunshine Social Welfare Foundation in late October 2013**



**Photo/Diagram 8: Certificate of Gratitude from the Sunshine Social Welfare Foundation in late October 2013**





#### 4. Visit by Child Welfare League Foundation (CWLF) on 8 November 2013

The CEO and the staff of CWLF visited our Firm on 8 November 2013 to share their experience in promoting child welfare. The number of attendees was about 30. The speech given by CWLF sent us clearer messages with regard to the goals and mission of CWLF. We also provided detailed information on how Firm members can donate to CWLF.

#### Photo/Diagram 9: Visit by Child Welfare League Foundation on 8 November 2013



**Photo/Diagram 10: Visit by Child Welfare League Foundation on 8 November 2013**

**(in Session)**



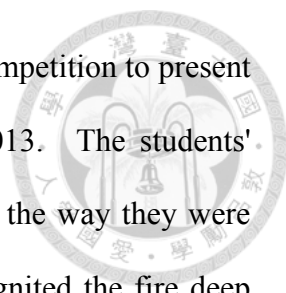


## **5. Baker & McKenzie Legal Aids Club Competition on and before 16 December 2013**

In order to encourage law school students to participate in *pro bono* work, advocate the ideas of justice and fairness, and promote legal education for the general public, Baker & McKenzie Taipei and Lu-Tai-Lan Culture and Education Foundation (陸台蘭文教基金會) jointly held the first Baker & McKenzie Legal Aids Club Competition (國際通商盃大專院校法律公益服務競賽) in 2013.

We had participants of legal aids clubs in the first round from five renowned universities in Taiwan, namely National Chengchi University, Soochow University, National Chung Cheng University, National Taipei University and Providence University. All of them presented wonderful achievements and impressive proposals. Our Baker & McKenzie Taipei referees took plenty of time to review the materials and conduct vigorous discussions before they could finally select National Chengchi University, National Taipei University and

Providence University to advance to the final round of the competition to present before the Full Partners Meeting held on 16 December 2013. The students' representations were fascinating, including the contents and the way they were presented. Notably, the passion they devoted once again ignited the fire deep inside every practitioner's heart. After a fierce competition, the champion went to Providence University. National Taipei University was the runner up followed by National Chengchi University in the third place. They all went home happily with a scholarship of NTD120,000, NTD80,000 and NTD50,000, respectively.



**Photo/Diagram 11: Baker & McKenzie Legal Aids Club Competition on 16 December 2013 (During their Presentations)**





**Photo/Diagram 12: Baker & McKenzie Legal Aids Club Competition on 16 December 2013 (After the Competition)**





**6. Recommendation of Environmentally Sustainable Measures for the Taipei Office - in December 2013**



As a global law firm servicing many multinational clients in Taiwan, we are determined to take actions to help make our world greener. In such vein we recommended in our December 2013 Edition of our CSR Newsletter certain feasible Environmentally Sustainable Measures for the Taipei Office of Baker & McKenzie.

After interviewing our supporting and legal staff, the CSR Committee accepted that our Taipei Office has already done a good job in introducing sustainable

measures into our daily work life.



### **What We Have Done**

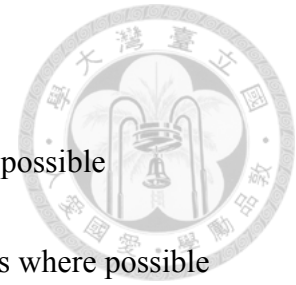
- ✓ Set PC monitors to automatically turn off after a period of inactivity
- ✓ Enable PC Hibernate after a period of inactivity
- ✓ Provide staff with re-usable cup
- ✓ Purchase office supplies with minimal packaging by bulk buying
- ✓ Provide quality video conference facilities to minimize air travel where face to face meetings are not essential
- ✓ Recycle old computer equipment by giving it to local charities or community groups

We also tried to consolidate sustainability and environmental consciousness in Baker & McKenzie Taipei Office by suggesting certain simple steps as below for colleagues' consideration.

### **What We Can Do Now**

- ✓ Switch off appliances when leaving the building, particularly prior to holiday periods
- ✓ Consider energy consumption when purchasing new equipment
- ✓ Use rechargeable batteries and recycle all used batteries
- ✓ Bring your own chopsticks to office
- ✓ Set printers to default to double-sided (or two to a page) printing

- ✓ Cancel junk mail and unwanted publications
- ✓ Re-use bubble wrap, boxes and padded envelopes where possible
- ✓ Collect and re-use name badges after events and meetings where possible



**7. The Baker & McKenzie Taipei CSR Award Sharing in the Year-End Party on 15 January 2014**

The Baker & McKenzie Taipei CSR Award Sharing was conducted in the Year End Party on 15 January 2014. The CSR Committee invited some role models in the Taipei Office of Baker & McKenzie who have always devoted themselves in CSR and other charitable events to share their experiences and stories with all the members of the Firm. From their stories presented in the CSR sharing video, we not only felt happiness from doing charitable events but also learned how to participate in CSR events. The CSR Committee wanted this meaningful event to encourage participation in CSR events among members of the Firm in the future.

**[Photo/Diagram 13: The Baker & McKenzie Taipei CSR Award Sharing in the Year-End Party on 15 January 2014](#)**





**8. Embedding Sustainability and Corporate Responsibility in Management Processes - A presentation by Steven Parker on 28 January 2014**

The Head of Corporate Social Responsibility of San Fu Global Co., Ltd. - Steven Parker came to share his experience in promoting Corporate Social Responsibility within the company on 28 January 2014. The topic of his speech was "Embedding Sustainability and Corporate Responsibility in Management Processes."

**[Photo/Diagram 14: Presentation by Steven Parker on 28 January 2014](#)**





**9. Baker & McKenzie CSR Family Day on 22 March 2014**

The “Baker & McKenzie CSR Family Day” held on Saturday 22, March, 2014 (10 am ~ 2 pm) at 44 South Village (四四南村) (No.50, Songqin St., Xinyi Dist., Taipei City) was concluded successfully, with every participant feeling joyous and happy.

The activity provided great opportunities for our families and colleagues to know each other and have fun together, including the small group games and activities, raffle and charity flea market. Our friends from the Happy Mount Colony and the Child Welfare League Foundation, whom we have worked with last year as part of our CSR, also brought their best dance performances to give this meaningful event additional splendor.

We believed and continue to believe that through the activity, Baker & McKenzie has conveyed our belief in CSR to the public and set an example for others to follow. The program of the CSR Family Day and some of the photos taken are provided below.

**[Table 6: The Program for the CSR Family Day on 22 March 2014](#)**

時間	長度	內容					
1000-1030	30	律動愛無限 送愛心~愛無限 <<迎賓活動 & 報到>>					
1030-1040	10	主持人開場					
1040-1050	10	樂山療養院(part 1)					
1050-1100	10	長官致詞					
1100-		律動愛無限 happy start					
		趣味競賽區	律動舞台	樂活闖關	親子樂園	律動心樂園	週邊活動
11:00-11:30	30	精彩魔術樂		<ul style="list-style-type: none"> <li>環保小尖兵</li> <li>綠能智多星</li> <li>搶救綠地球</li> </ul>	<ul style="list-style-type: none"> <li>手作創意DIY</li> <li>專屬公司3D紙雕</li> <li>手繪小紙傘</li> <li>小丑拍照會</li> </ul>	<ul style="list-style-type: none"> <li>捐發票</li> <li>公益跳蚤市場</li> <li>愛心打卡送巧克力</li> </ul>	<ul style="list-style-type: none"> <li>美味餐盒</li> <li>小丑摺造型汽球</li> </ul>
11:30-11:45	10	舞台互動遊戲					
11:45-12:45	60	中午用餐+分鐘live band表演					
1245-1315	30	趣味競賽-你是我的眼					
		趣味競賽-使命必達					
		趣味競賽-圍住同心					
1315-1345	30	故事島同樂會		1345-1355	10	兒福聯盟表演(part 2)	
1345-1355	10	團隊競賽頒獎+摸彩					
1355-1410	10	HAPPY ENDING					

**Photo/Diagram 15: The CSR Family Day on 22 March 2014**



**Photo/Diagram 16: Children from the Child Welfare League Foundation on the CSR Family Day on 22 March 2014**





**Photo/Diagram 17: Children from the Happy Mount Colony on the CSR Family Day on 22 March 2014**



**Photo/Diagram 18: The CSR Committee Members (Plus the Child of the CSR Advisor) Right After the CSR Family Day**



**10. Baker & McKenzie Goes Green to Celebrate the Earth Day on 22 April 2014**

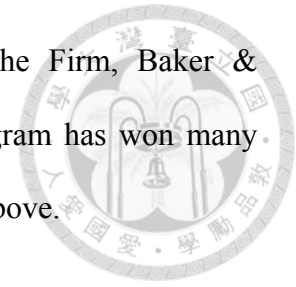
The Earth Day is an annual event, celebrated on April 22 of each year, on which events are held worldwide to demonstrate support for environmental protections. It was first celebrated in 1970 in the US, and is now coordinated globally by the Earth Day Network, and celebrated in more than 192 countries each year.

The CSR Committee of Baker & McKenzie Taipei invited Firm members on the Earth Day to try out one or two more environmental-friendly actions at their disposal. By taking some environmental-friendly actions around our own environment, we joined thousands of others who did the same across the globe!

We also sent a reminder on 22 April 2014 of some useful green tips for Firm members' consideration.

**11. Sharing of Baker & McKenzie's CSR Achievements Through Its CSR Statements on 17 April 2014**

After years of heart-felt contributions by members of the Firm, Baker & McKenzie has advanced in CSR matters and its CSR Program has won many awards and recognitions such as those listed in Section 5.8 above.



The CSR Committee of Baker & McKenzie Taipei put together and distributed on 17 April 2014 to all Firm members a 1.5 page CSR Statement which members of the Firm may share with the clients and potential clients who might be interested in knowing what we are doing in CSR.

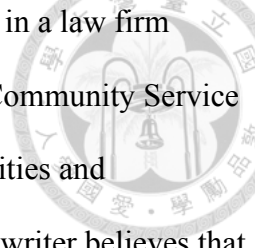
This was meant to coincide our CSR efforts with business developments, and to make our efforts known.

## **12. Sponsoring Disadvantaged Law Students - Still Devising in May/June 2014**

The CSR Committee of Baker & McKenzie Taipei is evaluating a proposal to sponsor disadvantaged law students through out their law school years financially and with mentoring and on-job training. A CSR Committee member has been designated to study in detail how best to implement the proposal.

## **6.5 Evaluation of the CSR Program of Baker & McKenzie Taipei**

As you can see from the above, the current CSR Program of Baker & McKenzie Taipei gravitates around the three pillars of the CSR Program of Baker & McKenzie Global, namely, (i) Pro Bono & Community Service, (ii) Global Diversity & Inclusion and (iii) Sustainability, with the strongest emphasis on *pro bono* works, through both us and the



university legal aids clubs. As mentioned above, CSR is worth less in a law firm setting with less multiplier effects if the focus is on matters such as Community Service that are not really related to our core competences, namely our capacities and capabilities in the practice of law within and across borders, and this writer believes that both the shaping of CSR-conscious characters among our lawyers and our *pro bono* works should be the two main focuses of our CSR Program. Our steadfast *pro bono* work for the CWLF (Child Welfare League Foundation) for the entire year has demonstrated our commitment and faithfulness to the cause.

With the orderly implementation of the CSR Program and the periodical communications such as our CSR Newsletters in English and Chinese every two months, and with our CSR Award Sharing in the latest 15 January 2014 Year End Party (being the only exception to the lucky draws and performances), CSR has been brought to the forefront of the Firm activities to penetrate CSR into the minds and hearts of Firm members. As one Senior Partner said at the 2014 Year End Party, "The Firm's recent emphasis on CSR has changed the ethos of this Firm."

But there is more we can do. For example, more Senior and Junior Partners should have attended the CSR Family Day on 22 March 2014 and rallied other Firm members to attend the CSR Family Day. Instead, very much only those with kids came. The Firm lost a great opportunity for the Firm members to know each other and the charities in a charitable setting. Further, not enough people donate to the CWLF (Child Welfare League Foundation) despite the Talk by the CWLF on 8 November 2013 and the donation requests on CSR Newsletters. Finally, while the CSR Committee members are all very dedicated to the cause in accordance with the ideas proposed by this CSR



Partner, very few of them have demonstrated a drive to devise creative ideas for CSR.

Creativity should not be just for the development of products or even services, creativity should also be injected to the fostering of love through CSR to those in need.



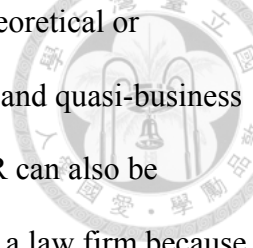
# Chapter 7: Conclusions and Recommendations



## 7.1 Conclusions

For reasons explained above, in relation to the topic of this thesis "**The Corporate Social Responsibility Program of Baker & McKenzie, the Most Global Law Firm in the World**", this writer concludes that:

1. CSR is trendy, inevitable to and a growing part of international businesses and international law firms.
2. The general meaning of CSR for international law firms both overlaps with and distinguishes from the general meaning of CSR for international businesses. Lawyers and law firms are subject to certain industry-specific legal and moral constraints, in that, in contrast with ordinary corporations, lawyers and law firms are required or expected at a higher level to: (i) uphold justice, public interests and human rights in carrying out their profit-seeking legal services; (ii) provide *pro bono* legal services and community services and has less freedom to discriminate between clients; and (iii) be bound by a stronger than usual duty of confidentiality. In view of lawyers' special role in the society it would appear that in ordinary cases it should be good for law firms to comply with such special professional ethical rules in lieu of the general CSR rules to the extent of any such contradiction.
3. Milton Friedman's view expressed in "The Social Responsibility of Business is



to Increase its Profits” is too narrow and without sufficient theoretical or empirical foundation. There is a clear moral or quasi-moral and quasi-business case for CSR, and it would be ideal if a business case for CSR can also be demonstrated. Generally CSR is also good for a business or a law firm because of at least the following 3 reasons: (i) gaining competitive advantage; (ii) reducing costs and risks; and (iii) developing reputation and good will. Baker & McKenzie has represented many long-term corporate clients whose recent activities have been challenged in the press, and therefore Baker & McKenzie should need to balance the profit-driven image with a CSR image. More intensive focus on CSR would also boost the morale of the lawyers who might otherwise have been demoralized by their work for such corporate clients.

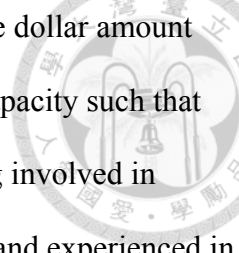
4. Although a Cost-Benefit Analysis is expected before any rational business or CSR venture, there is no consensus on the exact formula for such an Analysis. Just because there is no conclusive empirical evidence proving a business case for CSR, the business case can nonetheless be established if one could show a reasonable theoretical ground or empirical probability that there is a business case for CSR. Making a business decision under imperfect knowledge is not bad for business, is inevitable in the business world, and can be good for business.
5. It would be naïve to strike only the positive chords for CSR without considering its associated costs and diversion of resources. CSR necessarily involves some coercion that impairs individual liberties. Unless a reasonable balance is found at any given time, the pendulum from the current “under CSR” may easily swing

to “over CSR”.



6. In respect of the three pillars of the CSR Program of Baker & McKenzie, namely (i) Pro Bono & Community Service, (ii) Global Diversity & Inclusion and (iii) Sustainability, as the most global law firm in the world relying on very diverse human resources and clienteles, it makes more sense for Baker & McKenzie to concentrate on Pro Bono works and Global Diversity and Inclusion, and Baker & McKenzie has indeed concentrated in such areas with much success and resulting recognitions. A law firm like Baker & McKenzie is quite indirectly correlated to pollutions and in any case has little flexibility under the Cap Rank Rule to discriminate against polluting clients or suppliers. Further, a law firm like Baker & McKenzie has no more comparative advantage to provide Community Service than any other corporations or individuals. CSR is worth less in a law firm setting with less multiplier effects if the focus is on matters such as Community Service that are not really related to our core competences, namely our capacities and capabilities in the practice of law within and across borders.

7. This writer believes both the shaping of CSR-conscious characters among our lawyers and our *pro bono* works should be the two main focuses of our CSR Program, because (i) lawyers are the faces of the law firm and it is the lawyers that need to be rebuilt with a CSR touch, (ii) a CSR-minded lawyer is more trust-worthy to clients and colleagues alike, which trust translate into less transaction costs and less risk and liability to the law firm, (iii) no one can provide *pro bono* works more efficiently than lawyers themselves and such *pro*



*bono* works should be more valuable to the recipients than the dollar amount costs to the lawyers especially when there is under-utilized capacity such that sometimes there is not even an opportunity cost, (iv) by being involved in CSR-related *pro bono* work, lawyers become more educated and experienced in CSR-related legal issues which increasingly must be attended to by businesses; and (v) our *pro bono* services coincide with our relationship building with some of our key clients. Correspondingly, most of the CSR Committee members of Baker & McKenzie are and should be lawyers, instead of supporting staffs.

8. Baker & McKenzie Taipei's *pro bono* work for the CWLF (Child Welfare League Foundation) for the entire year has demonstrated our commitment and faithfulness to the cause. With the orderly implementation of the CSR Program and the periodical communications, CSR has been brought to the forefront of the firm activities of Baker & McKenzie to penetrate CSR into the minds and hearts of its members. But there is more Baker & McKenzie and everyone therein can do. Lawyers are a privilege protected class that are distinguished in their intellectual creativities. "With greater power comes greater responsibility." They must now utilized such qualities for the betterment of the less privileged or less protected class through CSR.

## **7.2 Main Contributions of this Thesis**

The main contributions of this thesis are:

1. This thesis gives business students and the society an understanding of the



theoretical framework and inherent limits in justifying and investing in CSR programs in businesses generally, and allows the readers to see the trend in CSR from a broader and historical perspective.

2. This thesis gives international law firms a proven guiding light, from an international law firm with demonstratively the most CSR-related Awards/Recognitions from the relevant international organizations, on what CSR values and programs they could or should advisably consider adopting for the maximum net overall benefits of all relevant stakeholders including its members. As one Senior Partner said at the 2014 Year End Party of Baker & McKenzie Taipei, "The Firm's recent emphasis on CSR has changed the ethos of this Firm."
3. This thesis also illustrates various innovative initiatives that could help to jump-start and sustain CSR programs in international law firms and allow the local branch/subsidiary to feedback its local CSR initiatives to its global headquarter.. As the Baker & McKenzie Global CSR Director commented on the CSR Newsletters in English and Chinese (the Chinese version of which are appended hereto) published by Baker & McKenzie Taipei every two months: "Thank you very much for this update – it's great to hear about these activities. I'd love to subscribe to your newsletter so that I don't miss the next issue – it's well done and filled with great information!"
4. This thesis allows businesses and the society a glimpse of the special constraints law firms and lawyers face in CSR, and how they can overcome or neutralize the constraints.



### 7.3 Recommendations

In light of the above conclusions, the recommendations of this writer for Baker & McKenzie and the society are as follows:

1. An admission to Baker & McKenzie criterion, and a Key Performance Indicator ("KPI"), should include, among other criteria, a healthy appreciation and commitment to CSR, especially to *pro bono* work. Baker & McKenzie Taipei is evaluating the proposal of installing CSR contributions as part of its KPI.
2. A criterion for renewing lawyers' and judges' license to practice annually or periodically should be to have provided say at least 24 or 50 hours of *pro bono* work each year to the disadvantaged worthy recipients. The Law Society or Bar Council (lawyers' self-governing body) should promote and publicized such *pro bono* work for the benefit of the lawyers' social image and the society as a whole.
3. In connection therewith, the Law Society or Bar Council should promote and provide to its members regular seminars and trainings on CSR. However care must be taken to ensure that the collectivism embedded in CSR does not excessively erode individual liberties and religious freedoms. A wise dynamic balance must be struck.
4. Similarly, a criterion for tendering to supply legal services for government

procurement or infrastructure projects should be the law firm's awareness,  
adherence and contributions to CSR.






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4. Baker & McKenzie *CSR Statements of Commitment* as at 27 February 2014.
5. Baker & McKenzie's *2014 CSR Matters*.
6. "Firm Profile" in the BakerWorld web page as at 27 February 2014.
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  14. Peter Buffett, "*The Charitable-Industrial Complex*", *The New York Times*, The Opinion Pages, 26 July 2013.
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  18. Richard Lloyd, "*Corporate Social Responsibility Catching On Among Magic Circle Firms*" in *The American Lawyer*, 7 July 2008. The quote was recited by Lisa Kellar Glanakos in her article "*Corporate Social Responsibility Programs in Law Firms*" published in *Practice Innovations*, January 2011, Vol. 12, No. 1.
  19. Sungwoo Kim (KPMG ASPAC, Climate Chang & Sustainability Head) at a speech jointly hosted by KPMG and the National Taiwan University on 10 July 2013.
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  21. Wen-Bin Chiou and Ying-Yao Cheng, "*In broad daylight, we trust in God! Brightness, the Salience of Morality, and Ethical Behavior*", in the *Journal of Environmental Psychology*, 14 July 2013.
  22. Wikipedia as at 27 February 2014.

**CSR Newsletters of Baker & McKenzie Taipei (Chinese  
Version)**





## RECENT EVENTS & ACTIVITIES

### 1. 參訪兒福聯盟 - 協助「給孩子一個更好的世界」！

本所 CSR 委員會會於 2013 年 7 月 30 日參訪本年度重點合作對象之一「兒童福利聯盟文教基金會」，瞭解該聯盟成立緣起，工作重點，及雙方可能之合作方式。我們承諾於未來一年，本所原則上將於每月五小時之限度內，提供該聯盟之免費法律諮詢，該聯盟至為感謝。該聯盟成員並於會議後，詢問逾一小時之現行「個人資料保護法」相關問題，讓本所對社福機構當下所面臨之法律問題，有更深入的認識。我們期待未來與該聯盟一起貢獻愛心與法律專長！

<http://www.children.org.tw/>  
<http://facebook.com/childfirst>



### 台灣律師倫理規範

#### 前言

律師以保障人權、實現社會正義及促進民主法治為使命...

#### 第 9 條

律師應參與法律扶助、平民法律服務，或從事其他社會公益活動，以普及法律服務。...

#### 第 7 條

律師應體認律師職務為公共職務，於執行職務時，應兼顧當事人合法權益及公共利益。

### 美國 ABA Model Rules of Professional Conduct Rule 6.1

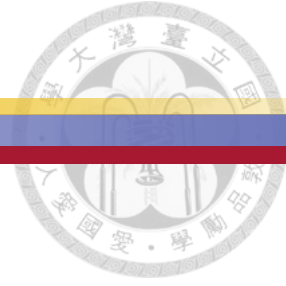
Every lawyer has a professional responsibility to provide legal services to those unable to pay. A lawyer should aspire to render at least (50) hours of pro bono public legal services per year.... In addition, a lawyer should voluntarily contribute financial support to organizations that provide legal services to persons of limited means.

### Taipei Office's CSR Committee

**CSR Partner:** Owen Chio

**CSR Advisor:** Howard Shiu

**Other CSR Committee Members:** Robert Lee, Ariel Hung, Julia King, Grace Chen, Kamie Yeh



Edition: 30 August 2013



兒童福利聯盟文教基金會  
Child Welfare League Foundation

國際通商法律事務所熱心參與兒童福利工作的推展，願意為了給孩子一個更好的世界一起努力，使所有孩子能在更健康快樂的環境下茁壯成長。為此，謹獻上誠摯的謝忱與祝福。

兒童福利聯盟文教基金會

董事長 張 燕 敬上

中華民國 102 年 7 月 30 日

## 2. 發票捐贈 - 「勿以善小而不為，勿以粟小而遺之，貢獻一點小愛心，生活就會更開心」。

本所發票捐贈箱已於 2013 年 5 月 20 日啟用，設置於總機櫃檯處，並於 2013 年 7 月將募集到的前二個月發票郵寄捐贈給去年本所參訪過的樂山療養院。下一期募集到的樂捐發票，預計將於今年 9 月捐贈給樂山療養院，歡迎各位同仁繼續樂捐發票發揮愛心！

## FUTURE EVENTS & ACTIVITIES CALENDAR

### 1. 國際通商 CSR 大獎正式開跑 - 每一個有熱情與愛心的你，都是最棒的！

為獎勵並鼓勵本所人員參與 CSR 活動，在管理委員會同意後，本屆 CSR 委員會特別設置「國際通商 CSR 大獎」，由本所人員中選出積極並熱心參與 CSR 活動者，給予鼓勵。「國際通商 CSR 大獎」評選期間為本所同仁自 2012 年 7 月至 2013 年 12 月間之 CSR 活動參與。評選考量包括：參與 CSR 活動之深度及廣度（包括但不限於本所舉辦之活動）、協助 CSR 事務（包括 CSR 委員會事務）之情形，或任何其他自發性之活動或想法分享等。本所人員可自行報名或提名同仁，CSR 委員會將於訪問

## Our Global CSR Program

CSR 指的是 (Corporate Social Responsibility)，即企業社會責任。企業從事 CSR 之活動，除了「為善最樂」本身的回報外，當然也有團結同事情感、增進企業形象、強化與客戶關係（可以邀客戶一起做）等之附帶意義。至於 Baker & McKenzie 的 CSR 具體態樣，一般可分為以下三類：

1. **公益及社區服務 (Pro Bono & Community Service)**：著重提供免費法律服務、給社會中有需要之族群接近教育及醫療資源之機會。
2. **多元及容納 (Diversity & Inclusion)**：著重對少數族群（如原住民、外籍新娘、外國人等）、婦女、兒童、老人之協助。
3. **永續發展 (Sustainability)**：著重對環保、地球暖化、氣候變遷等議題之關注。

## CSR Non-Billable Numbers

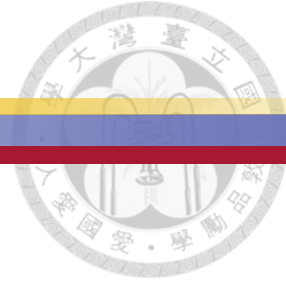
98444444-000007

CSR01 for Diversity

CSR02 for Sustainability

CSR03 for Community Services





Edition: 30 August 2013

及評選後選出三至五位入圍者，並於本年度本所年終尾牙宴上頒發獲獎人員。其他相關內容將於未來的 Newsletter(s)中公布，預計報名/提名截止日為今年 12 月底。

## 2. 大學法律扶助社獎學金計畫 - 回饋這個社會，從接觸法律的第一天開始！

國內許多大學法律系有法律扶助社或類似性質之社團，為一般民眾提供法律諮詢服務。為鼓勵法律系學生貢獻所學予此類社團，並增加本所與未來優秀法律人才之接觸，本所第一屆 CSR 委員會已擬定獎學金計畫，並預計於 2013 年 10 月實施。

## 3. 其他活動及作為將會在未來的 Newsletters 中陸續宣佈。

### MAJOR INITIATIVES OF OUR FIRST CSR COMMITTEE

感謝第一屆 CSR 委員會的用心及同仁的參與。以下是在第一屆 CSR 委員會的帶領下，本所重大 CSR 活動回顧：

## 1. 樂山療養院系列公益活動 - 學習擁抱一群天使 - 本所 CSR 活動盛大開展的第一道曙光！

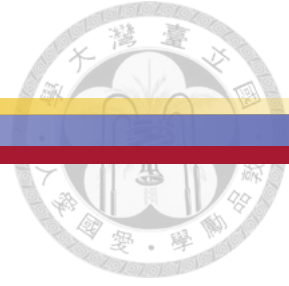
「台灣樂山園」由加拿大傳教士，台灣癩病之父戴仁壽醫師於 1932 年為收容癩瘋病患而創立，二戰後更名為「樂山療養院」，並回應社會需求，轉型為收容重度、極重度身心障礙者，依其功能及需求，提供 24 小時收容教養照顧服務。本所於 2012 年 9 月發起愛心捐助活動，總計募得逾新台幣 10 萬元；於 2012 年 10 月舉辦樂山療養院院童慶生活動，與院童們度過溫馨而有意義的一天；於 2013 年 6 月之樂山療養院周年慶舉辦跳蚤市場義賣活動，義賣所得新台幣數萬元全數捐贈樂山療養院，大家度過炎熱但開心的一天！。

"Our Global CSR Program reflects an extraordinary investment of our legal talent and skills around the world. We advance our corporate citizenship across borders to serve persons in need, promote inclusiveness, and foster better environmental conditions." --- *Eduardo Leite, Chairman of Baker & McKenzie*

"You are not going to win work if you're a responsible business, but you might lose it [if you are not]." -- *Alan Walls of Linklaters (a global top-five international law firm established in 1838 and based in London)*

"With great power comes great responsibility." --- *the Spider-man*

A Center for Corporate Citizenship study found that 66% of executives thought their CSR strategies resulted in improving corporate reputation and saw this as a business benefit.

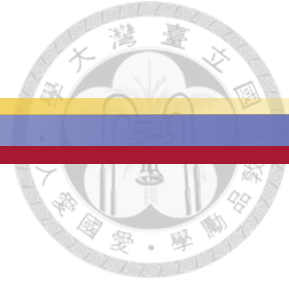


Edition: 30 August 2013



## 2. 年長台北市民免費法律課程 - 人間重晚晴，陪爺爺奶奶聊他們關心的法律議題

本所與本所客戶 - 惠普科技之法務部門合作，於 2012 年 11 月為年長之台北市民提供關於親屬、繼承法之免費法律課程，協助其瞭解相關基本法律知識以保障其權益。此亦為本所首次與客戶一起為 CSR 努力，為凝聚各方力量並強化客戶關係，本屆 CSR Committee 亦將繼續朝此方向努力。



Edition: 30 August 2013



**END OF THIS NEWSLETTER**





Edition: 31 October 2013

BAKER & MCKENZIE

國際通商法律事務所

## RECENT EVENTS & ACTIVITIES

### 1. 提供兒福聯盟免費法律諮詢

如我們曾允諾兒福聯盟的法律扶助，於過去兩個月中，我們 (Howard Shiu, Anna Hwang, Jennifer Chen, Julia King, Serena Cheng and Owen Chio) 皆提供該聯盟一個月約 5 小時的法律諮詢服務。該聯盟提出的問題大部分與「個人資料保護法」及「著作權法」相關；除了審閱其所提出的法律文件，透過介紹社福活動進行時須知的相關法律，我們亦盡力培養該聯盟工作人員的法律知識。相當感謝兒福聯盟提供我們一個實踐企業社會責任的機會！

### 2. 陽光基金會捐贈二手書活動

您家中是否有一些丟掉可惜，但又不知該放在哪裡的書呢？好書不應該孤單，CSR 委員會邀請您，也邀請您的親朋好友一起響應由陽光基金會舉辦之「陽光二手書募集活動」，讓知識在流轉中創造陽光孩子的希望。

「陽光基金會」於 1981 年 12 月 18 日國際殘障年尾聲之際，由一群熱心公益人士結合社會服務團體所成立，為台灣第一個專門為顏面損傷及燒傷朋友服務的公益團體，希望藉由社會關懷的力量與專業服務，共同為傷友們提供完整的身心重建服務，協助顏面損傷及燒傷朋友，走過傷後艱辛且漫長的重建過程。（<http://www.sunshine.org.tw/>）

如 CSR 委員會於 10 月 15 日的通知已提到，如果您願意共襄盛舉，請您依下列方法捐贈二手書：

書籍需求：除下列類型外之各類書籍

1. 不良讀物
2. 具時效性的雜誌(如時尚雜誌/天下/商周/財經雜誌...等)
3. 明顯泛黃或破損的書籍
4. 高中以下教科書(大專用書以最新版本為主)

收書時間：2013 年 10 月 16 日~2013 年 10 月 31 日

收書方式：麻煩各位秘書統整您所負責之法務人員欲捐贈之

## 台灣律師倫理規範

### 前 言

律師以保障人權、實現社會正義及促進民主法治為使命...。

### 第 9 條

律師應參與法律扶助、平民法律服務，或從事其他社會公益活動，以普及法律服務。...

### 第 7 條

律師應體認律師職務為公共職務，於執行職務時，應兼顧當事人合法權益及公共利益。

## 美國 ABA Model Rules of Professional Conduct Rule 6.1

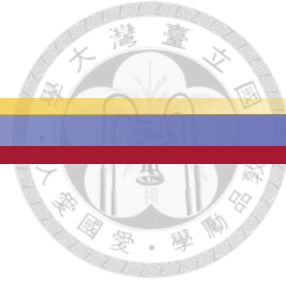
Every lawyer has a professional responsibility to provide legal services to those unable to pay. A lawyer should aspire to render at least (50) hours of pro bono public legal services per year.... In addition, a lawyer should voluntarily contribute financial support to organizations that provide legal services to persons of limited means.

## Taipei Office's CSR Committee

**CSR Partner:** Owen Chio

**CSR Advisor:** Howard Shiu

**Other CSR Committee Members:** Robert Lee, Ariel Hung, Julia King, Grace Chen, Michelle Tsai, Serena Cheng



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書籍後，先與 Michelle Tsai (Ext.365) 聯繫，再統一將捐贈書籍送至 15 樓翻譯室及媽媽愛心室中間的房間

非常感謝您的愛心！



## FUTURE EVENTS & ACTIVITIES CALENDAR

### 1. 兒童福利聯盟文教基金會執行長及三福環球股份有限公司企業社會責任處處長 Steven Parker 將拜訪國際通商

本所為推展社會企業責任，將兒童福利聯盟文教基金會列為本所今年提供法律扶助的主要對象；該基金會為改善我國兒童權利及福利環境，並喚醒國人對於兒童權益的重視，長期致力於相關的服務工作。為使同仁對於該基金會之營運目標及本所有關企業社會責任的工作面向有更深的了解，CSR 委員會邀請兒童福利聯盟文教基金會執行長與工作人員一同與大家所分享其推動兒童福利的經驗，同時讓大家對於該基金會有進一步的認識。演講時間訂於 2013 年 11 月 8 日 星期五中午 12:30，您的踴躍參與是社會企業責任工作持續進步的動力。

三福環球股份有限公司企業社會責任處處長 Steven Parker 則將於 明年 1 月 3 日 與我們分享如何將永續發展的概念與企業管理結合，敬請期待。

## Our Global CSR Program

CSR 指的是 **Corporate Social Responsibility**，即企業社會責任。企業從事 CSR 之活動，除了「為善最樂」本身的回報外，當然也有團結同事情感、增進企業形象、強化與客戶關係（可以邀客戶一起做）等之附帶意義。至於 Baker & McKenzie 的 CSR 具體態樣，一般可分為以下三類：

1. **公益及社區服務 (Pro Bono & Community Service)**：著重提供免費法律服務、給社會中有需要之族群接近教育及醫療資源之機會。
2. **多元及容納 (Diversity & Inclusion)**：著重對少數族群（如原住民、外籍新娘、外國人等）、婦女、兒童、老人之協助。
3. **永續發展 (Sustainability)**：著重對環保、地球暖化、氣候變遷等議題之關注。

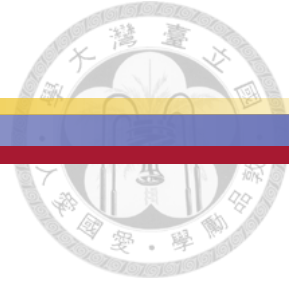
## CSR Non-Billable Numbers

98444444-000007

CSR01 for Diversity

CSR02 for Sustainability

CSR03 for Community Services



Edition: 31 October 2013

## 2. 國際通商 CSR 大獎報名資訊

「國際通商 CSR 大獎」報名期間將自本年 11 月 16 日開始至 12 月 15 日為止，歡迎本所同仁報名，或是提名熱心參與 CSR 活動的同仁參加本獎項。評選考量為本所同仁自 2012 年 7 月至 2013 年 12 月間之 CSR 活動參與，包括：參與 CSR 活動之深度及廣度（包括但不限於本所舉辦之活動）、協助 CSR 事務（包括 CSR 委員會事務）之情形，或任何其他自發性之活動或想法分享等。CSR 委員會將於開會審核後，選出三至五位入圍同仁及一至二位獲獎同仁，並將於本年終之尾牙晚宴頒獎（2014 年 1 月 15 日）。歡迎各位同仁踴躍報名或提名！

## 3. 其他活動及作為將會在未來的 Newsletters 中陸續宣佈

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A Center for Corporate Citizenship study found that 66% of executives thought their CSR strategies resulted in improving corporate reputation and saw this as a business benefit.

END OF THIS NEWSLETTER





## FUTURE EVENTS & ACTIVITIES CALENDAR

### 1. 三福環球股份有限公司企業社會責任處處長 Steven Parker 將於元月 3 日(星期五)拜訪國際通商

本所自 2012 年成立 CSR Committee 推廣企業社會責任，持續提供法律服務或其他物資予多所非營利組織。未來，我們希望能持續深化企業社會責任意識，並將社會關懷落實於本所的平日運作之中。因此，CSR Committee 很榮幸邀請到三福環球股份有限公司企業社會責任處處長裴士誠(Steven Parker)先生以「將永續發展、企業社會責任落實於企業管理程序(Embedding Sustainability and Corporate Responsibility in Management Processes)」為題，與我們分享他協助企業推廣社會責任的寶貴經驗。

裴士誠先生專精於非營利組織管理及企業社會責任。裴士誠先生擁有流暢的中文能力，自從他來到台灣後即長期參與台灣多所慈善機構或非營利組織的運作。裴士誠先生曾擔任國際社區服務文教基金會執行長，後被三福環球股份有限公司延攬擔任企業社會責任處處長，負責深化企業社會責任理念於企業各個層面之中。同時，裴士誠先生亦擔任歐洲在台商務協會企業社會責任委員會之主席，並參與台北英僑商務協會企業社會責任委員會的運作。相信他的演講一定能讓我們對本所如何實踐企業社會責任有更進一步了解與啟發。

### 2. 其他活動及作為將會在未來的 Newsletters 中陸續宣佈。

## SPECIAL TOPIC: SUSTAINABILITY

### 國際通商法律事務所之環保政策



## 台灣律師倫理規範

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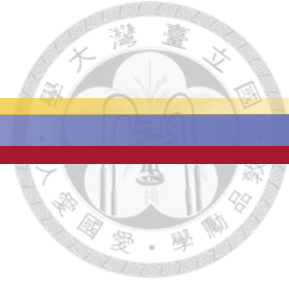
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國際通商法律事務所業務範圍橫跨全球，於台灣提供眾多跨國客戶高品質的法律服務，並致力創造更環保的世界。CSR 委員會很榮幸向各位同仁推薦日常生活中可行的環保措施。

首先，CSR 委員會在與本所同仁面談後，我們很開心地發現本所已在日常生活中有效推行許多有效的環保措施。

#### 已執行的措施

- ✓ 設定電腦螢幕定時自動關機
- ✓ 啟動電腦定時休眠功能
- ✓ 提供員工可重複使用的杯具
- ✓ 就辦公用品辦理大宗採購，減少包裝材料之浪費
- ✓ 備有品質優良的視訊會議設施。當沒有必要舉行面對面會議時，可改採視訊會議，以降低航空旅遊所造成的汙染
- ✓ 回收再利用老舊電腦設備

縱使有這麼好的開始，我們認為，我們還可以做得更多！目前，我們的主要目標是進一步整合永續發展和環保意識在日常生活中。以下為我們建議同仁在日常生活中可採行的簡單環保小撇步：

- ✓ 離開辦公大樓前，尤其是假期前，關閉所有電器
- ✓ 添購新設備前，考慮能源消耗及節約問題
- ✓ 使用可充電電池及回收再利用廢電池
- ✓ 攜帶環保筷子到辦公室使用
- ✓ 預設印表機雙面（或單面雙頁）列印
- ✓ 取消垃圾郵件和多餘刊物
- ✓ 盡可能重複使用氣泡襯墊包裝材料、紙箱和襯墊信

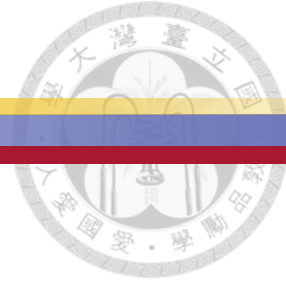
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#### CSR Non-Billable Numbers

98444444-000007  
CSR01 for Diversity  
CSR02 for Sustainability  
CSR03 for Community Services



Edition: 31 December 2013

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√ 活動與會議結束後，盡可能收集並重複使用姓名牌



"Our Global CSR Program reflects an extraordinary investment of our legal talent and skills around the world. We advance our corporate citizenship across borders to serve persons in need, promote inclusiveness, and foster better environmental conditions." --- *Eduardo Leite, Chairman of Baker & McKenzie*

"We recognize the importance of environmental sustainability. We contribute to sustainability not only through our work as global leaders in our environmental and climate change practices, but also through our efforts to monitor and mitigate the environmental impact and risk of our operations. We seek to reduce, reuse and recycle the energy and natural resources necessary for our business, and we collaborate with our clients on sustainability initiatives." --- *B&M Global Sustainability Committee*

"After all, sustainability means running the global environment - Earth Inc. - like a corporation: with depreciation, amortization and maintenance accounts. In other words, keeping the asset whole, rather than undermining your natural capital." --- *Maurice Strong, a Canadian entrepreneur and a former under-secretary general of the US*

## RECENT EVENTS & ACTIVITIES

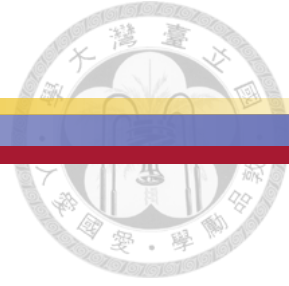
### 1. 國際通商成功募集超過 800 本二手書籍捐贈陽光基金會

感謝大家的協助，讓國際通商在不到一個月的時間內，就成功募集到超過 800 本的二手書，以捐贈予陽光基金會。目前，陽光基金會也已經將募得之二手書籍分送給需要的單位，為您寶貴的藏書找到第二個家。

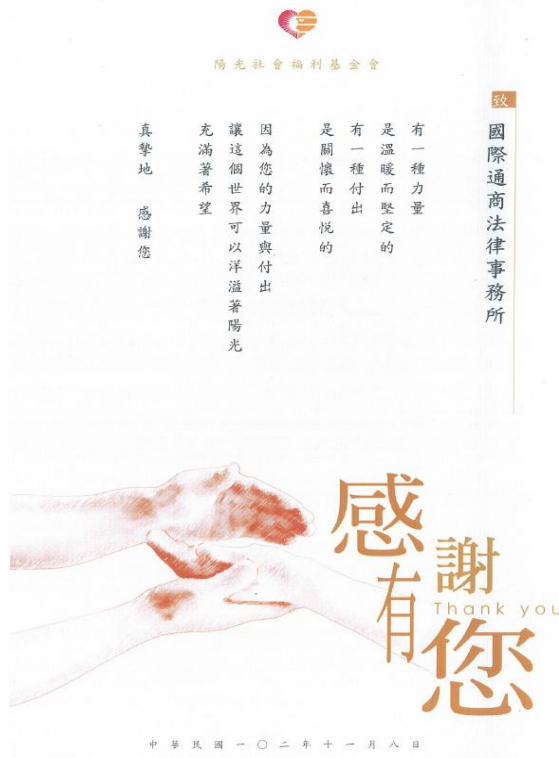


感謝有 你 心





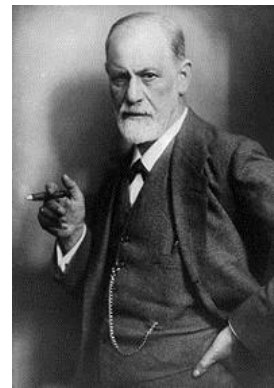
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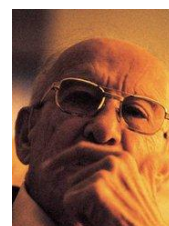
"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has." --- Margaret Mead, an American Anthropologist

A Center for Corporate Citizenship study found that 66% of executives thought their CSR strategies resulted in improving corporate reputation and saw this as a business benefit.

"The two hallmarks of a healthy maturity are the capacities to work and to love." --- 弗洛伊得 Sigmund Freud (1856-1939)

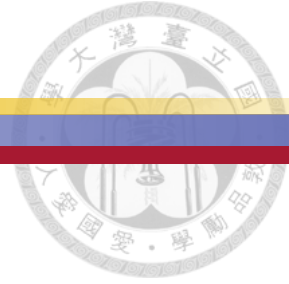


「自我成長始於為人服務，自我成長代表一個人有更開闊的胸襟和更實在的頭腦。藉著專心負責任的態度，拓展個人境界的視野。」 --- 彼得杜拉克 (Peter F Drucker)



## 2. 兒童福利聯盟文教基金會執行長拜訪國際通商

兒童福利聯盟文教基金會執行長於 2013 年 11 月 18 日造訪本事務所，與我們分享其推展兒童福利的經驗，當日參加人數約在 30 人左右。該基金會為改善我國兒



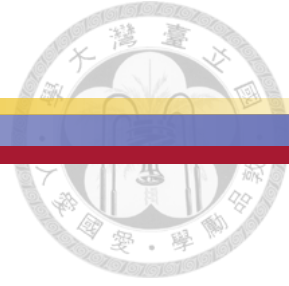
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童權利及福利環境，並喚醒國人對於兒童權益的重視，長期致力於相關的服務工作。藉由此次的座談，相信大家對於該聯盟的運作及服務宗旨都有更深刻的了解與體會。兒福聯盟為本所提供法律扶助的主要對象，至 2014 年 6 月 30 日止，我們承諾對其提供每個月 5 小時的免費法律諮詢服務，非常鼓勵具備相關興趣或專業的律師同仁主動參與或協助該法律扶助。另外，對於弱勢孩童的遭遇，如果您也希望能夠盡一份心力為孩子們構築美好的生活，可以透過下列方式協助該聯盟的募款活動：

- (1) **認購義賣商品**：義賣所得將用於弱勢家庭兒童的生活補助、學費補助、醫療照顧及心理諮商等其他服務 <http://shop.children.org.tw/product/search>
- (2) **直接捐款**：以線上、信用卡、超商捐款方式匯款至以下三個帳號，戶名皆為：兒童福利聯盟文教基金會
  - a. 帳號：15688659 《全會性一般捐款》
  - b. 帳號：19011201 《沒您救不行-弱勢家庭兒童脫困基金、偏鄉小學服務專案》
  - c. 帳號：18413672 《搶救生命棄兒不捨-出養兒童生活照顧基金、重大災害失依兒童照顧計劃》

有關上述捐款，您可以向兒福聯盟領取收據作為減稅證明。另外，若方便的話，請向 Michelle Tsai 提供您捐款及參與義賣的數額，以作為本所統計捐款數額的紀錄資料。





Edition: 31 December 2013



**END OF THIS NEWSLETTER**



Edition: 27 February 2014

BAKER & MCKENZIE

國際通商法律事務所

## FUTURE EVENTS & ACTIVITIES CALENDAR

### 1. 國際通商法律事務所 CSR 家庭日

有多久沒帶您的寶貝及家人和同事交流聚聚了？為增進同仁家庭間之情誼，讓 Baker 大家庭的成員一起學習與成長，本所與專業團隊合作，將於 **2014 年 3 月 22 日 (六) 10:00 a.m. ~ 2:00 p.m.** 於 **信義區四四南村 D 館**（臺北市信義區松勤街 50 號，南山人壽大樓對面）舉辦「國際通商法律事務所 CSR 家庭日」活動，歡迎大家攜家帶眷，共度有吃有玩，充滿歡樂與笑聲的一天。

為響應社會企業責任，本次活動將同時邀請過去一年本所曾服務之慈善團體兒童（樂山療養院與兒童福利聯盟）共襄盛舉。當日有多項分組趣味活動、團隊競賽、公益市場、摸彩活動，有小丑、魔術師、專業樂團陪小朋友又叫又笑，還有樂山及兒福聯盟提供的舞蹈表演，活動內容精彩可期。

期待和各位的家庭成員一起參與這場歡笑的盛宴，大家到時見！！

### 2. 其他活動及作為將會在未來的 Newsletters 中陸續宣佈。

## RECENT EVENTS & ACTIVITIES

### 1. 第一屆「國際通商盃大專院校法律公益服務競賽」圓滿成功！

為鼓勵大專院校社團從事法律公益服務，宣導正確價值理念、紮根法律教育、提升民眾法律知識，本所與陸台蘭文教基金會共同主辦 2013 年第一屆「國際通商盃大專院校法律公益服務競賽」。

本屆共有政治大學、東吳大學、中正大學、台北大學及靜宜大學等五所知名大學的法律服務社團踴躍報名參加第一階段書面審查。參賽者都提出了豐碩的成果與精美的報

## 台灣律師倫理規範

### 前言

律師以保障人權、實現社會正義及促進民主法治為使命...

### 第 9 條

律師應參與法律扶助、平民法律服務，或從事其他社會公益活動，以普及法律服務。...

### 第 7 條

律師應體認律師職務為公共職務，於執行職務時，應兼顧當事人合法權益及公共利益。

## 美國 ABA Model Rules of Professional Conduct Rule 6.1

Every lawyer has a professional responsibility to provide legal services to those unable to pay. A lawyer should aspire to render at least (50) hours of pro bono public legal services per year.... In addition, a lawyer should voluntarily contribute financial support to organizations that provide legal services to persons of limited means.

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告，評選委員們花費許多時間研讀資料並進行熱烈的討論後，好不容易選出靜宜大學、台北大學與政治大學，於2013年12月16日的 Full Partners Meeting 進行簡報與最終評選。簡報的同學們表現相當令人驚艷，簡報檔內容與報告的台風都有相當高的水準，所投注的熱情更是讓執業已久的律師們重燃心中的火焰。在激烈的競爭後，最終評選結果由靜宜大學、台北大學與政治大學分別榮獲一、二、三名，開心抱回12萬元、8萬元及5萬元的獎金。

大專院校社團從事法律公益服務，不但可幫助社會弱勢，更可提升青年學子的社會及公益參與，本所未來也會在所有同仁的支持及努力下，持續舉辦「國際通商盃大專院校法律公益服務競賽」，勉勵熱情付出的學生社團，也為本所的CSR增添重要成績。



### Our Global CSR Program

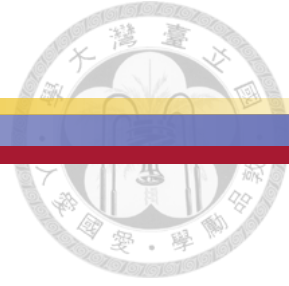
**CSR 指的是 Corporate Social Responsibility**，即企業社會責任。企業從事 CSR 之活動，除了「為善最樂」本身的回報外，當然也有團結同事情感、增進企業形象、強化與客戶關係（可以邀客戶一起做）等之附帶意義。至於 Baker & McKenzie 的 CSR 具體態樣，一般可分為以下三類：

1. **公益及社區服務 (Pro Bono & Community Service)**：著重提供免費法律服務、給社會中有需要之族群接近教育及醫療資源之機會。
2. **多元及容納 (Diversity & Inclusion)**：著重對少數族群（如原住民、外籍新娘、外國人等）、婦女、兒童、老人之協助。
3. **永續發展 (Sustainability)**：著重對環保、地球暖化、氣候變遷等議題之關注。

### CSR Non-Billable Numbers

98444444-000007  
CSR01 for Diversity  
CSR02 for Sustainability  
CSR03 for Community Services





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"Our Global CSR Program reflects an extraordinary investment of our legal talent and skills around the world. We advance our corporate citizenship across borders to serve persons in need, promote inclusiveness, and foster better environmental conditions." --- *Eduardo Leite, Chairman of Baker & McKenzie*

"We recognize the importance of environmental sustainability. We contribute to sustainability not only through our work as global leaders in our environmental and climate change practices, but also through our efforts to monitor and mitigate the environmental impact and risk of our operations. We seek to reduce, reuse and recycle the energy and natural resources necessary for our business, and we collaborate with our clients on sustainability initiatives." --- *B&M Global Sustainability Committee*

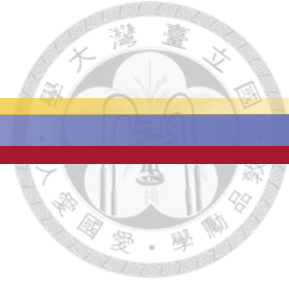
## 2. 國際通商 CSR 大獎於尾牙晚會感動分享

本所的國際通商 CSR 大獎分享，於 2014 年 1 月 15 日尾牙晚會進行。CSR 委員會邀請本所致力於 CSR 及慈善活動的典範們與同仁們一同分享他們的經驗與故事。我們萬分感謝陳玲玉律師、黃台芬律師、馬靜如律師與許修豪律師與我們分享他們的愛及感人的時刻，同時也感謝我們的大家長李忠雄律師為我們擔任頒獎人。從 CSR 影片的故事中，我們不僅感受到何謂為善最樂，同時也學習到了我們可以如何參與 CSR 活動。CSR 委員會誠摯希望藉由此項有意義的活動鼓勵同仁力行慈善，以及讓更多同仁於將來參與 CSR 活動。

「能跟這麼多奉獻的人一起同工，是我的福氣。」 --- *Tiffany Huang*

「不是我們付出了愛，事實上，是孩子奉獻了歡笑給我們。」 --- *Lindy Chern*

「一個人從事公益活動的力量可能很小，但若把眾人的力量結合起來，能發揮的影響就很大。」 --- *Seraphim Mar*



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### 3. 將永續發展、企業社會責任落實於企業管理程序

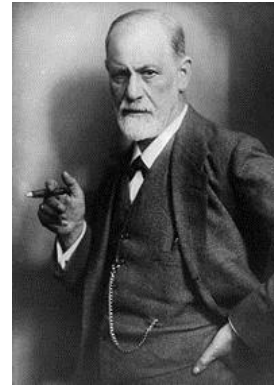
CSR Committee 很榮幸邀請到三福環球股份有限公司企業社會責任處處長裴士誠(Steven Parker)先生以「將永續發展、企業社會責任落實於企業管理程序(Embedding Sustainability and Corporate Responsibility in Management Processes)」為題，予 2014 年 1 月 28 日與我們分享他協助企業推廣社會責任的寶貴經驗。以下與您分享幾個簡單落實永續發展、企業社會責任於本所的小知識／撇步：

- (1) 社會企業責任相關活動正式開跑前，我們應該仔細評估相關的風險與機會！
- (2) 讓我們多多相互討論與溝通，讓國際通商的每位成員都能了解並願意投入社會企業責任活動。
- (3) 讓我們持續吸引並留住認同社會企業責任理念的人才！

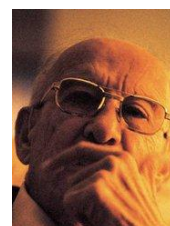
"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has." --- Margaret Mead, an American Anthropologist

A Center for Corporate Citizenship study found that 66% of executives thought their CSR strategies resulted in improving corporate reputation and saw this as a business benefit.

"The two hallmarks of a healthy maturity are the capacities to work and to love." --- 弗洛伊得 Sigmund Freud (1856-1939)

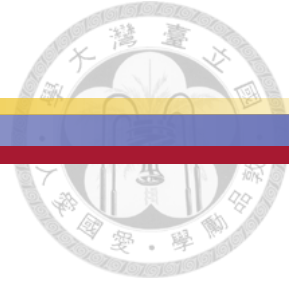


「自我成長始於為人服務，自我成長代表一個人有更開闊的胸襟和更實在的頭腦。藉著專心負責任的態度，拓展個人境界的視野。」 --- 彼得杜拉克 (Peter F Drucker)





Impact • Engagement • Strategic Alignment  
Global Corporate Social Responsibility



Edition: 27 February 2014



**END OF THIS NEWSLETTER**





## RECENT EVENTS & ACTIVITIES

### 1. 國際通商法律事務所 CSR 家庭日

本所與專業團隊合作舉辦之「國際通商法律事務所 CSR 家庭日」活動已於 2014 年 3 月 22 日(六)10:00 a.m. ~ 2:00 p.m.於信義區四四南村 D 館（臺北市信義區松勤街 50 號，南山人壽大樓對面）圓滿成功落幕，那是個充滿歡樂與笑聲的一天！

本次活動為本所員工及其家人提供了一個絕佳的機會更認識彼此、一齊享受同樂的時光，當日活動包括多項分組趣味活動、團隊競賽、公益市場、摸彩活動，有小丑、魔術師、專業樂團陪小朋友又叫又笑。為響應社會企業責任，過去一年本所曾服務之慈善團體兒童（樂山療養院與兒童福利聯盟）亦前來共襄盛舉，並帶來最熱情的舞蹈表演，為 CSR 家庭日增添更多精彩。

我們相信此活動已成功地向大眾傳達國際通商法律事務所對於企業社會責任的信念，希望藉此激勵更多的企業加入提倡社會責任的行列。

時間	長度	內容						
1000-1030	30	律動愛無限 送愛心~愛無限 <<迎賓活動 & 報到>>						
1030-1040	10	主持人開場						
1040-1050	10	樂山療養院(part 1)						
1050-1100	10	長官致詞						
1100-		律動愛無限 happy start						
		<table border="1"> <tr> <td>趣味競賽區</td> <td>律動舞台</td> <td>樂活團圓</td> <td>親子樂園</td> <td>律動心樂園</td> <td>週邊活動</td> </tr> </table>	趣味競賽區	律動舞台	樂活團圓	親子樂園	律動心樂園	週邊活動
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11:00-11:30	30	精彩魔術樂						
11:30-11:45	10	舞台互動遊戲						
11:45-12:45	60	中午用餐+分鐘live band表演						
1245-1315	30	趣味競賽-你是我的眼 趣味競賽-使命必達 趣味競賽-團住同心						
1315-1345	30	故事島同樂會						
1345-1355	10	兒童聯盟表演(part 2)						
1355-1410	10	團隊競賽頒獎+摸彩						
1410		HAPPY ENDING						

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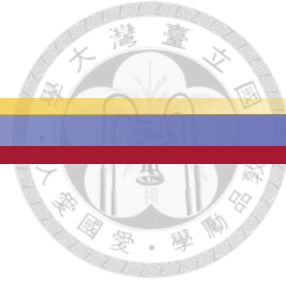
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Edition: 15 May 2014



### Our Global CSR Program

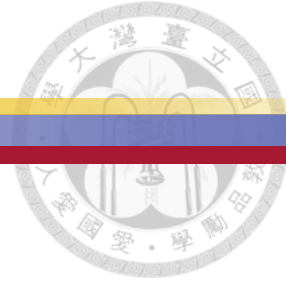
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本所兩度榮獲 Pro Bono Institute 頒發的「企業公益夥伴獎」。

Baker & McKenzie 也是第一間榮獲 Foreign Policy Association 頒發「企業社會責任獎」的法律事務所。

擔任非政府組織和社會企業與全球各地最優秀法律事務所間橋樑的 TrustLaw 於 2012 年頒發「合作獎」給本所，肯定本所成就。

本所 2013 年榮獲 US National Association of Counsel for Children 頒發的「傑出法律倡議獎」。

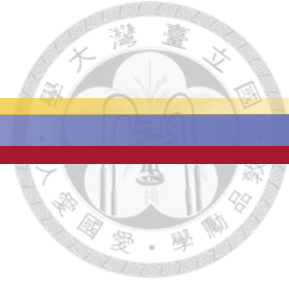
Euromoney Asia 將本所評選為「最適合商務法界女性的國際事務所」、「最適合少數族裔女性律師之事務所」和 2012 年亞太地區商務法界女性獎項的「香港最佳國際事務所」。

Environment PLC Which Lawyer? Super League 2011 年版在四大洲 12 個國家均將 Baker & McKenzie 的環境與氣候變遷類別列為排名第一，包括比利時、英國、法國

## 2. 4月22日地球日，國際通商法律事務所響應作環保

全球每年皆於 4 月 22 日舉辦各式各樣的活動來歡慶地球日，並宣導環境保護的重要性。最早的地球日活動由美國校園興起，1990 年代後，這項活動逐漸由美國走向世界！目前，有超過 192 個國家在此日以各自不同的方式宣傳和實踐環境保護的觀念。更多關於地球日的資訊請您參閱 <http://www.earthday.org/>

本所 CSR Committee 在地球日當天邀請同仁試著採取 1 或 2 項對環境友善的行動。藉由這些對您所在環境友善的行動，您即與全球上千萬人共同為我們賴以生存的地球盡了



Edition: 15 May 2014

一份心力！

以下幾個環保小撇步，再次供您參考：

- 離開辦公室前，將所有耗電設備關閉。
- 在採購辦公室用品時，考慮能源消耗的問題。
- 使用可重覆充電的電池並回收所有用完之電池。
- 將您自己的餐具或馬克杯帶來辦公室使用。
- 將印表機設定為雙面列印（或一張兩頁模式）。
- 會議中如果可以的話，相互分享資料也是個好主意！
- 取消訂閱垃圾郵件及不需要的印刷物。
- 可能的話，回收再利用包裝泡棉、盒子及信封，
- 可能的話，回收並重覆使用會議名牌。
- 騎腳踏車或是搭乘大眾運輸工具來上班。

### 3. 歡迎分享國際通商法律事務所的企業社會責任內涵及成果

經過本所同仁多年誠摯地付出，國際通商法律事務所對於社會企業責任之落實已有長足之進步，本所所推行之社會企業任方案亦贏得各界肯定及獎項，如右列所示。

CSR Committee 已將本所之 CSR Statement 作成長 1.5 頁之閱覽文件，供本所同仁予可能對本所社會企業責任之內涵有興趣之客戶及潛在客戶參考。有需要之同仁請向 Patrick Ross 索取。

、德國、匈牙利、俄羅斯和西班牙。

MultiCultural Law 將本所列為全美前 100 大多元法律事務所，並給予本所最高分評比。

本所客戶星巴克肯定本所對內和在法界為培養多元與包容而付出的努力，向本所頒發「多元優異獎」。

END OF THIS NEWSLETTER