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## A Comparison Study and Analysis on Corporate Social Responsibility among Liner Shipping Companies

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Abstract: In recent years, the issue of corporate social responsibility has become an enthusiastic discussion and hottest issue around the world. To make the enterprises be sustainable management and sustainable development, more and more enterprises realize that fulfill its corporate social responsibility is the good choice. It is an essential, important issue that the leader needs know how to lead the staff in balance benefit, also emphasize on economic, social and environmental aspects to impact the company, then enhance the consensus. The leader needs to improve cohesion of personnel, and implement the corporate social responsibility in staff behavior, in order to show a performance in the effort of corporate social responsibility of enterprises. The previous literature mostly is committed to comparison of corporate social responsibility in the industry and service industry, regarding to literature of shipping companies were relatively rare. This paper aims to take the domestic and foreign shipping companies of corporate social responsibility reports as the data analysis, and refer to the international convention (GRI) such as association and organization of CSR standard values. Overall comparison with shipping companies of CSR reports, annual reports and other public information, and taking Taiwan shipping companies as the target, respectively, with the international conventions and the world's top ten leading shipping companies to do the comparison and analysis. Shipping companies in Taiwan are bound to the standard that set by the international convention for the first goal diligently and following step is contend with the world's top ten leading shipping companies. There are 3 ~ 5 experts to be involved in interview after the result is completed. They will indicate the superiority and inferiority then provide the opinion, recommendation in the needed action. Through this study, we can explore the importance of corporate social responsibility report for shipping companies, and also provide the clear orientation to external providers to improve corporate social responsibility. In addition, it can provide the academic research and business experts as a reference; finally, serving shipping companies to complete another contribution.

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