Corporate Social Responsibility and the Future of Work^

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Certain inter-related global risks and existential threats facing companies for which boards are responsible have employment and other social consequences and implications for the future of work. So too do corporate and other activities that cause or contribute to them and corporate and other reactions and responses to them (WEF, 2024a & b). Risks, threats and board responses may influence the nature of future work and how different future work activities and roles are perceived, prioritised, remunerated and valued. Leaders face multiple responsibility challenges. Confronting and balancing a variety of factors, contending voices, and competing interests while endeavouring to exercise responsible leadership often requires courage and tough decisions (Saks, 2023; Tirmizi, 2023). On occasion, boards may receive plaudits from investors for strategies, policies, consistency, and continuing dividends that may lead to unhealthy dependency and unwelcome associations as situations and circumstances change. Views of what is responsible and constitutes responsible leadership can also evolve. Corporate purpose and values, ethical and contextual factors, and perceptions of corporate social responsibility (CSR) may all influence the future of work.

The core accountabilities and responsibilities of directors and boards are set out in company legislation. Their personal and corporate responsibilities can also be found in various laws, including labour and employment law, and applicable regulations, which reflect Government priorities and public hopes and expectations (Coulson-Thomas, 2023c & e). They may also be subject to codes of conduct and practice, and there might be licence conditions to take account of. Some requirements could be mandatory, while others are voluntary. Interpretation and guidance may be needed from corporate counsel and advisers to determine applicability, relevance and responses (Coulson-Thomas, 2023d). Beyond an essential and mandated core, there may be concentric rings of possible responsibilities to various interests. For example, should boards be responsible stewards of the interests of ecosystems, the environment, local communities and future generations? Within these rings, directors may have discretion to determine to whom they should either be or feel accountable, when and for what. Boards might also need to agree what behaviour is or would be 'responsible'. How might Corporate Social Responsibility (CSR) policies impact board attitudes, perspectives and decisions about future work? This article considers where and how boards and CSR might shape future work. It also raises questions that directors, boards and key stakeholders might wish to consider.

Corporate Social Responsibility

CSR is not a new concept. For example, Howard Bowen believed businessmen had a social responsibility to pursue policies, make decisions and act in ways consistent with the values and objectives of US society (Bowen, 1953). Today, the world is increasingly fracturing into groupings with very different values and objectives. Social policies and priorities are actively debated in many political systems. Conduct is closely monitored and actively prescribed in some authoritarian regimes. CSR is more prominent in certain countries than in others. Views on what is socially acceptable, desirable and responsible, and the allocation of work and employment related responsibilities between employers and Government, can vary within and across countries. Conflicting positions may be taken by different political parties and interest groups. Some directors distinguish between business and politics. They may seek to focus on the former and avoid the latter. Others are more willing to engage with stakeholders

on current issues and articulate and discuss their opinions, priorities and commitment to action in order to achieve social and environmental outcomes (Wickert and van Witteloostuijn, 2023). This and the exercise of independent judgement may be possible in democratic societies, but might be problematic in authoritarian ones.

With power comes responsibility and the opportunity for a leader to have a positive influence and make a difference. Hence learning from peers and those who endeavour to have a wider impact can be welcome and helpful (Coulson-Thomas, 2023d; Rometty, 2023). Areas for which people feel responsible are often those they care about. Because of empathy, care, sensitivity and multiple perspectives, greater board gender diversity and more women in leadership roles might boost corporate social performance and innovation (Boulouta, 2013; Coulson-Thomas, 2023g). Business leaders may still score ahead of other players on trust (Edelman, 2023). If they develop a reputation for responsible leadership and action, they might be able to exert greater influence than more vocal groups such as politicians and the media. While focusing on benefits to both society and a company, boards should not overlook how involvement with CSR activities can also be advantageous for individuals. A study of private firms in China has found that CEOs can benefit from association with CSR activities in terms of self-perception (Li et al, 2023). CSR and being perceived as a responsible employer can also be helpful in attracting talent (González-Masip et al, 2019).

Technology and the Future of Work

The future of work can be impacted by technological and other changes confronting boards, and influenced by choices that individual directors and corporate leaders may make (Santana and Valle-Cabrera, 2021). Given the many people affected by board decisions, it may be necessary to re-think the meaning of work and its nature, purpose and value (Deranty et al. 2023). Its future and whether, when, where, how and with whom people might work, will depend upon the responses of boards to trends and developments in the contexts in which they operate, and the challenges, opportunities, risks and threats they face. It may also be influenced by how directors perceive and apply the CSR policies of the organisations whose boards they sit on. Some may take their responsibilities for employees, local communities and other stakeholders more seriously than others. Different locations and patterns of work create their own potential challenges and opportunities, along with risks such as possible tension between organisational objectives and people's desires for purposeful work and work-life balance (Hobsbawm, 2022). Future patterns of work might also have implications for other issues boards face, both challenges and opportunities, and the extent to which they can attract talent and access the skills and capabilities they will need to address them.

Speculation about the impact of technology on employment, workplace transformation and the nature and future of work in an age of greater automation and smart machines is not new (Keynes, 1930; Edwards, 1979; Leontief and Duchin, 1986; Zubof, 1988). The future of work and future work will be influenced by technological, socio-economic, political and demographic changes as well as trends and developments in the contexts in which activities considered as 'work' occur. AI and automation have the potential to replace people with machines and/or enable a more productive combination of people and technology (Suleyman and Bhaskar, 2023). The consequences could be positive or negative for those directly affected and result in human augmentation and beneficial opportunities, or human stunting with unwelcome consequences (Furendal and Jebari, 2023). According to the IMF, while

raising productivity, growth and incomes, AI may well replace jobs and increase inequalities (Georgieva, 2024; IMF, 2024). Winner-loser divides may emerge within societies and between countries at different stages of development. Social unrest may result.

Advanced economies may experience more of the opportunities and challenges of AI (Georgieva, 2024; IMF, 2024). Some 60% of jobs may be impacted by AI, and in around a half of these cases it may undertake tasks previously performed by humans, reducing the demand for labour and leading to lower wage rates and less recruitment. In emerging and lower income countries the impacts, opportunities and potential benefits will be limited by infrastructures and/or skills. Challenges and opportunities and preparations for them are likely to reflect the perspectives of the actors involved (Lynn et al, 2023). New technologies such as AI and advanced automation might also accelerate the casualisation of work (Jackson and Meer, 2023). Views on whether the impacts of digital technologies on their future work will be positive or negative may reflect whether people are securely employed or working precariously (Jetha et al, 2023). In this article, implications and options for corporate action, AI application and/or responses to future work issues and possibilities will be viewed from the perspective of corporate boards and through the lens of CSR and global risks and threats.

Quantity and Quality of Future Work

Automation can be used to reinvent work, which can impact the number and nature of jobs, as can the deconstruction of jobs in the search for new, leaner and more cost-effective operating models and greater organisational agility (Jesuthasan and Boudreau, 2018 & 2021). Are the positions taken by boards, and how changes are implemented beyond legal requirements, being influenced by CSR policies? Should CSR be about reconciling potentially conflicting interests of people and organisations in a fair, human and responsible way? For some, any job may be preferable to life without work. The quantity of jobs often depends upon multiple factors, including how many new jobs are created. The quality of jobs can likewise reflect organisational and contextual factors and trends. Depending upon affordability, CSR consideration may influence the treatment of those made redundant, the quality of what is offered, while the reactions of existing and potential employees and contractors may depend upon the alternatives offered or available to them. Consequences for future work can also be affected by the changing aspirations and requirements of different parties and demographic, educational and development factors.

A French study has found that technological innovation may result in both more jobs and better-quality jobs in certain respects, such as the number of permanent contracts and working hours, but not all social groups might be affected in the same way (Duhautois et al, 2022). Lower-skilled workers are less positively affected in terms of employment and are sometimes negatively affected in relation to wages, while the positive impacts of innovation mainly occur in manufacturing and not in services. There may therefore be continuing demand for lower-skilled support, which might increase in the care sector where populations are aging. Due to the various forms in which it can occur and be applied, and the number of other factors than can affect outcomes, it is not easy to predict the impact of artificial intelligence (AI) on productivity and the consequences of its use for the future of work (Damioli et al, 2021). AI adoption has however raised questions about the future nature of work, the significance of jobs and requirements for lifelong learning, and its implications for

society and politics (West, 2018; Merisotis, 2020). Whether directors address them may depend upon their perspective and sense of CSR, and the priority they attach to it.

In certain fields, technological developments might affect the culture of work as well as factors such as its location (Laato et al, 2023). Greater agility in work processes may need to be matched by compatible changes in the attitudes and mindsets of employees and managers (Hofert, 2022). The extent to which this occurs may shape the future of work. The quality of future work and whether it is meaningful can also be important (Althorpe, 2023; Lysova et al, 2023; Parmer, 2023). Ethical, CSR and ESG considerations, and whether a board is exercising responsible leadership, may influence and might even determine the extent to which tasks and work offered and/or undertaken and future work are viewed as worthwhile and meaningful. The work of company directors and the professionals who advise them is also being affected and, in many areas, transformed by the impact of technology (Susskind and Susskind, 2015). However, the focus of this article will be on how directorial perceptions of their social and environmental responsibilities might affect their responses to the impacts of technology and challenges, risks and threats facing contemporary organisations and so influence the future of work in areas for which boards are responsible.

CSR, Future Work and Sustainable Development Goals

For many boards, work is a means to an end and a critical one. A review of literature suggests sustainability has gained traction from investors, firms and regulators worldwide (Narula et al, 2023). How sustainable will future work and its enablers be? Corporate activities and future work in support of UN sustainable development goals (SDGs) and to tackle an existential threat such as climate change could be regarded as responsible, worthwhile and an opportunity (United Nations, 2015; Coulson-Thomas, 2023m). However, views may differ on what is sustainable, when action should be taken and by whom, and what form it should take. Advice received from different professionals and views within and across stakeholder groups may also vary. Finite available time, corporate capabilities and financial resources may limit the number of possible responses and their form and extent. Penalties and other sanctions for contraventions, and/or reactions to being thought to 'be not doing enough', may be uncertain. Some directors are unsure, cautious and circumspect. They may satisfice and wait for others to respond to their initial moves before taking further steps. Others are more pro-active and inwardly directed. Whether driven by values, feelings, evidence or a sense of purpose, they endeavour to do what they consider is right and/or fair in a situation and/or the circumstances.

Where activities are not sustainable and/or need to stop, localised unemployment may result. Proposed remedies such as a universal basic income may politicise debates about the future of work (Kelly, 2023). If they are supported economically, could some of those who are made redundant by AI and automation become engaged on sustainable development activities? A variety of approaches to sustainability have been adopted in different parts of the world according to the local situation and circumstances, and varying accountabilities, perspectives, mandatory requirements and priorities and practices in particular jurisdictions (Crowther and Seifi, 2023b). Both paid and voluntary work, present and future, could be devoted to achieving sustainability objectives. Milton Friedman argued that directors should concentrate upon shareholder interests, rather than those of a wider range of stakeholders, and seek to maximise profit (Friedman, 1970). However, sustainability is now essential for our collective survival and sustainability related activities may need to be more prominent in future work.

More boards are responding to growing investor and public interest in environmental, social and governance (ESG) considerations and reporting (Coulson-Thomas, 2023b). They are recognising the distinct but complementary contributions of multiple stakeholders and the inter-related common challenges, risks and threats they increasingly share. Have board perceptions of their responsibilities evolved to a point at which more investor interests can be aligned with those of other stakeholders? A study of Chinese listed companies has found that CSR may significantly increases cash holdings, improve the efficiency of investment, result in higher dividends and increase a company's market value (Yin and Yang, 2023). It might also enable more focus on future work quality. Might some CSR activities now pass a 'Milton Friedman test'? CSR and sustainable development can both have economic, social and environmental benefits as well as future work implications. How might boards better use CSR to explore opportunities for responsible investment, innovation and collaboration?

Risks, Vulnerabilities and Future Work

Could a risk led approach to CSR be adopted (Coulson-Thomas, 2023m)? Many risks facing companies also impact work and employment. They can affect both people and organisations. How might global challenges, risks and threats affect future work priorities and what work is done? The top two 2023 priority global risks in terms of WEF anticipated future impacts were inadequate climate change adaptation and mitigation (WEF, 2023). Adaptation and mitigation could together create opportunities for both high and low-skilled work. Commitment to net-zero and its pursuit as quickly and responsibly as possible is a priority not just for COP 28 and follow-on discussions, but also for our collective survival. How might integrating CSR, sustainability, and ESG help, and how should it be pursued (Coulson-Thomas, 2023h-j)? Perceived social and environmental responsibilities may conflict when addressing negative externalities results in localised job losses that are viewed as both unpalatable and unacceptable. Global warming, exacerbated by the consumption of fossil fuels is likely to affect, limit, stress and displace many work and other activities. For that matter, record 2023 temperatures approached the 1.5°C Paris Agreement goal (UNEP, 2023; WMO, 2023a, Copernicus, 2024).

Despite the urgent requirement to decarbonise, companies and countries continue to do 'too little too late' to avoid the risk of triggering tipping points after which global warming may become unstoppable (IPCC, 2023; UNEP, 2022 & 2023). How might work relating to decarbonisation, carbon capture and the search for alternatives and substitutes be accelerated? What needs to happen for boards to better understand and explore relevant sources of finance such as sustainable finance, climate finance and/or ESG-based finance? The burning of coal is the largest source of CO2 emissions. While also used in other processes, it accounted for 35.4% of global power generation in 2022 (Dickert and Parker, 2023). Its use has grown since the first global agreement on climate change. At COP 26 after intervention from China and India it was agreed to phase down rather than phase out the use of coal.

The COP28 consensus to transition away from fossil fuels suggests future work relating to fossil fuel production and use may be limited. Will people engaged in these activities be reviled and rejected or retrained and redeployed? The consequences of the continuing extraction and use of fossil fuels dwarfs the benefits to the environment, ecosystems and society of the sustainability, CSR and ESG initiatives of most companies. Yet collective corporate action might secure extra time before remaining tipping points are reached and

encounter the speedier adoption of greener alternatives. How might boards of companies that derive short-term competitive advantage and other benefits from the negative externalities of fossil fuel related corporate activities responsibly prepare for restructuring, reskilling and the exploration of alternative business and employment opportunities? What strategies for a greener future could promote and pursue SDGs and also create more 'green jobs'?

CSR as a Strategic Requirement for Corporate Boards

Given multiple challenges, risks and existential threats to corporate futures and future work, should CSR and more responsible leadership be a strategic requirement for more corporate boards (Dasgputa, 2021; IPCC, 2023; UNEP, 2023; WEF, 2024b)? How could boards act responsibly towards employees, society and the environment, while at the same time maximising ROI? How might interested parties, whether because of dependency or expectations, respond? When stakeholder positions, views and preferences are uncertain or unknown, but perceived as shifting, directors should engage them to better judge the mood and possible reactions to different courses of action (Coulson-Thomas, 2023e). This is not an abdication of responsibility, but a prudent course of action. Understanding and monitoring the changing concerns, expectations and requirements of different stakeholder groups can inform judgements of what might be possible, welcomed or opposed, and regarded by them as acceptable and responsible. Members of each group may have ways of advancing or harming a company's prospects. This may involve the participation of trades unions and other representative bodies. Understanding points at which corporate actions or responses may switch from being regarded as responsible to be viewed as irresponsible can be helpful.

Boards need to balance and reconcile competing financial and corporate imperatives with environmental and social considerations. Some jobs and working practices may be economically unsustainable. Not all directors may want to appear virtuous. If a company is perceived as charitable or generous and such a perception is thought to be incompatible with the maximisation of shareholder returns as advocated by Friedman, some boards may respond to higher rankings for corporate social responsibility performance by seeking to do less (Friedman, 1970; Lewis and Carlos, 2022). However, such inhibitions might ignore the global and contextual risks that directors should address (WEF, 2024b). They might also be at odds with the priorities of ESG investors and funds, and not take account of associated opportunities and wider concerns for survival. A study of A-share listed Chinese companies from 2010 to 2020 has found that the fulfilment of CSR can improve corporate multi-dimensional balance performance that embraces consequences for the economy, society and environment (Yi et al, 2023). There may also be mandatory and applicable jurisdictional CSR requirements to address, such as those in the Indian Companies Act, 2013. How might these be integrated into boardroom strategy and monitored across supply and value chains?

Beyond observing laws and applicable regulations, boards may have discretion, on the extent to which companies engage with Government CSR policies and work-related initiatives. Views may differ on whether business and Government should be independent of each other in relation to CSR or inter-connected. In practice public policy for CSR and corporate discretion may coexist and interact. The former may stimulate the latter and companies may have discretion in how they engage with public policy (Knudsen and Moon, 2022). CSR leadership can evolve. Its future will be determined by purpose, priorities, commitment and drive. Purpose and sincerity can be especially important. A study of the impact of different

types of CSR announcement on brand sales has found that CSR initiatives that genuinely aim to reduce a brand's negative externalities lift sales, whereas CSR actions focused on philanthropy and designed to cultivate goodwill can hurt sales (Nickerson et al, 2022). Action to reduce negative externalities was found to have more impact on perceptions and purchase behaviour than those designed to build an image or reputation. The study suggests consumers are more inclined to reward firms that directly reduce the negative by-products of their practices than to be impressed by public goodwill gestures (Nickerson et al, 2022).

CSR Prioritisation and Governance

Boards vary in where and how they exercise their discretion and potential to be responsible. Where do employment and future work issues feature in their prioritisation and reporting? There are many ways of prioritising areas in which a board might wish a company to be more active and/or responsible and focus upon the most important ones (Coulson-Thomas, 2023e). These can range from the ranking of risks, and customer, other stakeholder, resource and financing requirements to comparative advantage and where it is felt corporate action could have the greatest impact. The latter may be more responsible than just doing things to 'look good' regardless of actual outcomes (Nickerson et al, 2022). In areas such as contextual, economic, financial or global risk, annual WEF and other periodic assessments are available (WEF, 2024a & b). Perceived difficulty, supportive communities or public bodies, related opportunities, or the availability of complementary partners and/or infrastructure could all influence prioritisation. How much potential is there to quickly scale up or be inclusive in terms of those who would benefit? Are their certain employment groups or locations that require additional support? Actions that further community and/or employment aspirations, or Government objectives, might secure welcome public support (Knudsen and Moon, 2022)?

A governance challenge for many boards is to integrate the elements of ESG into overall corporate strategy (Coulson-Thomas, 2023b). What role might and should board committees play in achieving this? Are there separate committees or teams concerned with ESG, CSR, future work and other activities across a company or group that could be better coordinated or integrated? Resilience Statements and other corporate reports could show the extent to which this has been achieved. A lack of infrastructure and digital skills could result in a lack of community or societal resilience in the event of energy related transitions, and/or the adverse impact of AI on local or wider employment and work, being especially severe. Contributions to local or national responses could yield case studies. Given existential threats, there is an urgent need to do things differently. Is sufficient attention given to critical thinking, resilience and responsible innovation (Coulson-Thomas, 2022 & 2023k & l; Medhat, 2023)? What about reskilling and redeployment? Should creativity be of a 'way of life' in future work and across corporate organisations and networks (Rubin, 2023)? How might board and advisory committees become more creative, innovative and enterprising in how they operate and contribute to the work of a board? What might future boards and committees look like?

The responses of many companies in multiple jurisdictions to fragrant and repeated breaches of international and humanitarian law and the UN charter, the widespread ignoring of sanctions designed to uphold them, and attempts to circumvent them, suggest ethical principles may no longer apply to certain decisions of some corporate boards. Will purely business considerations, profit and competitive advantage invariably trump ethics in many boardrooms? How might ethical leadership be restored where it is absent (Durant, 2023)?

Can CSR be ethical as well as excellent? Would more ethical leadership improve social impact and future work and employment prospects? How might CSR be better embedded into the structure and practice of corporate governance for creating shared value? What could be done to achieve more innovative CSR initiatives and working arrangements? Should boards play a catalytic role in encouraging action to secure our survival and future employment? Could we emulate the tenacity displayed by other life forms threatened by the negative impacts of corporate operations and lifestyles, and avoid the responses of species that do not adapt and/or react to cope with existential threats (Dasgupta, 2021; Preston, 2023)?

Public Enterprises, Community Responses and Future Work Collaboration

Many Governments and public bodies are less productive and innovative than leading companies. In relation to global risks and existential threats in the digital age, could they be a constraint on community responses (Pahlka, 2023)? For example, intergovernmental relations and ensuring alignment and coordination across different levels of Government in responding to climate change can face multiple challenges (Mumtaz, 2023). Where people trust each other, are we likely to see more collaboration and co-creation (Michalik, 2023)? Could this include collective action to address future employment and work-related issues? What can and should boards do to ensure public-private partnerships lead to more innovative societal outcomes? How might they enable people, communities and wider societies to be more resilient (Coulson-Thomas, 2023f & l)? Relationships between some companies and Governments suggest suspicion and distrust. Could more companies support public enterprise transitions (Pahlka, 2023)? Might a social enterprise, community interest company or co-operative framework help to bring community interests together (Cheney et al, 2023)?

Community, social and collaborative responses may be required to anticipate and prepare for potential future work issues, such as the anticipated impact of generative IA. Much will depend upon the social safety nets, retraining, infrastructure and other support, programmes, policies and regulations that are put in place to support vulnerable people, families and communities (Georgieva, 2024; IMF, 2024). The challenge is likely to be too great for most corporate CSR policies alone. Hence the requirement for wider collaboration. Applying the IMF's AI Preparedness Index suggests that higher-income countries are better equipped to adopt AI than less advanced and lower-income ones (IMF, 2024). Priorities for improving preparedness will depend upon stage of development. Advanced economies could focus on AI innovation, integration and regulation, while lower-income countries may concentrate on building up their digital infrastructures, capabilities and skills (Georgieva, 2024; IMF, 2024). Simultaneously handling multiple future work and other collaborations will be challenging.

Anticipating the Practicalities of Multiple Future Collaborations

Some CSR and work-related initiatives are self-contained and of limited duration. Others may result in further opportunities, or open doors to desirable collaborative partners, new sources of funding, or earlier involvement with a promising technology. The context in which a company operates often influences the prioritisation of opportunities, for example proximity of a supportive hub, cluster or a local university, or other sources of relevant and high-level future work skills (Coulson-Thomas, 2023e). Responsible boards could consider how they might relate to Government policies and engage with public bodies (Knudsen and Moon, 2022). Practical considerations such as local planning requirements, the availability of a useable site, or access to relevant know-how and intellectual property may limit options.

Favourable regulations, financial incentives and the lack of any evident or anticipated opposition can affect selection decisions. What role could public sector enterprises (CPSEs) play in enabling better community engagement and relationships? What are the challenges and opportunities when implementing CSR and ESG initiatives in and with CPSEs?

Responsible local leadership and practice is important in view of the risk of corruption in the relationship between public enterprises and local communities (Sumah and Mahic, 2016). The community social impact of entrepreneurial activities can also depend upon the community, relationships with them and how they are engaged (Bacq et al, 2022). At a community level, might a different form of governance be appropriate? How might community relationships become a focus for CSR, business and future work opportunities? Could public-private collaborations drive CSR and help to achieve SDGs, tackle local unemployment, and share digital skill and other community development costs? Areas facing water shortages, or at risk from flooding, inundation or wildfires, face significant relocation and infrastructure replacement costs. A desire for someone else to pay costs associated with climate change may support an expanded role for Government (Clemens and Globerman, 2023). Corporate and other applications of AI, and their use by malevolent actors represent a profound and possibly existential threat to many communities (HM Government, 2023). How could public-private partnerships protect the public from potential misuse of AI?

Understanding the Benefits of Responsible Leadership

Future work relating to sustainability and survival might encourage a less cynical and more positive view of CSR and ESG. Whether at a local, national or international level, what needs to be done to ensure that boards understand wider benefits of social and environmental responsibilities beyond achieving compliance, and seeking an enhanced reputation through public relations activities? Too often, ESG initiatives are viewed as an appendage to mainstream board concerns. An ESG strategy can support strategic decision making. For example, modelling the impacts of threats such as climate change upon supply and value chains might identify points of vulnerability, such as risks to the availability of natural resources, raw materials, and capacity (Er Kara et al, 2023). Being forewarned may enable back-up arrangements and contingencies to be put in place and alternatives explored. In addition to the benefits mentioned earlier, a study covering 22 emerging markets has found that ESG engagement can enhance firm performance, and institutional and foreign ownership can also have a positive impact on firm performance (Bilyay-Erdogan and Ozturkkal, 2023).

Success and impact are not guaranteed. Much depends upon context, prioritisation, focus and execution (Coulson-Thomas, 2023e & i). A regression study of data from China's A-share listed companies suggest higher ESG performance might also increase a company's ability to secure commercial credit financing if it reduces environmental, social and governance risks (Huang, 2023). Where in the past the focus might have been upon the prudence of directorial and board decisions, there may now be increasing focus on whether they are responsible. Another study has found that the expenditures involved in ESG activities can negatively affect financial performance, but positively impact non-financial performance (Khan and Liu, 2023). Boards need to ensure that significant expenditures are both evaluated and justified, taking all relevant indicators into account. An Indian study has found that the performance of high-ESG and low-ESG portfolios did not differ significantly before and during the Covid19 crisis (Sood et al, 2023). Another study of Generation Y and Z employee intentions during the

Covid-19 pandemic has found that their perceptions of environment-related ESG and society-related ESG perceptions positively and significantly impact employee retention, but not governance-related factors which they may not have encountered (Lee et al, 2023).

Considerations Affecting a Board's Role in ESG Strategy

In some jurisdictions, more boards may face ESG questions and increased demands for enhanced reporting and responsibility activities (Russell Reynolds, 2023). Might these encompass future work and employment issues? How might the board's role in crafting ESG strategy and strategic decision-making affect balance sheets and scorecards? What role can CSR play in advancing corporate sustainability goals? Would more democratic governance and leadership enhance responsiveness, participation and inclusive outcomes? Could they result in greater focus upon environmental and social impacts and sustainability (Allen, 2023)? Board composition can also be a factor to consider. A higher proportion of women on a board might reduce or mitigate ESG controversies, and increase company reputation and performance, especially in industries that have high ESG risks (Issa and Hanaysha, 2023). As already mentioned, empathy and sensitivity may explain why a greater proportion of women in leadership roles can boost corporate social performance (Boulouta, 2013). Do independent directors give more attention to stakeholder interests when promoting ESG engagement than internal managers (Miyamoto and Nohara, 2023)? Are prevailing corporate governance frameworks appropriate? What changes might be beneficial (Coulson-Thomas, 2023h & j)?

Board decisions can result from an interplay of personalities. Looking ahead at anticipated developments such as the impacts of global warming, decisions on the sequencing and timing of required preparatory, adaptation, mitigation and transition actions could have economic, financial, environmental and social consequences. Recent events have shown that community infrastructures as well as people and organisations are at risk. Many communities from settlements to cities will need to be relocated to more habitable locations and/or redesigned and rebuilt to become more resilient and sustainable (Coulson-Thomas, 2023e). Multiple opportunities will be created for both paid and voluntary work. Governments face heavy potential expenditures and tough financing decisions. Hitherto, many decision makers have delayed grasping nettles. Should making hard calls be put off when the costs of future action may rise exponentially (Stern, 2015; Dasgupta, 2021)? The prospects of future collective action and collaboration may increase as concerns mount. Given the challenges, risks and existential threats we face, what should be done to encourage boards to look beyond national borders at ESG initiatives that would promote global corporate responsibility (WEF, 2024b)?

How might embedding ESG goals into business strategy impact returns and shareholder participation? Could this encourage their interest and increase pressure for incorporating ESG into corporate governance and more innovative and entrepreneurial responses to shared existential threats (Coulson-Thomas, 2023b & h)? Global Covid-19 pandemic experience suggests board diversity, severe and pressing challenges, and crises such as wars can sometimes speed up the process of innovation, adoption and roll-out (Liu et al, 2022). Longer-term, contextual, existential and strategic risks often spur innovations that open up new growth and work opportunities (Coulson-Thomas, 2023i). Integrating elements of ESG might create innovation opportunities and simultaneously achieve multiple objectives. For example, could green roofs or re-wilding initiatives address biodiversity concerns and also further sustainability and employment objectives (Tree and Burrell, 2023)? ESG priority and

practice can also be influenced by capital allocators, stakeholders and corporate sustainability reporting and impact value and wealth creation (Narula et al, 2023). How should business responsibility and sustainability reporting (BRSR) be evaluated? Could it and shareholder activism lead to more responsible leadership, including in relation to future work?

Responsible and Inclusive Use of Technology

Future work arrangements and practices should be inclusive, compatible with available digital technologies and sustainable (Kraus et al, 2023). They may also be influenced by metaverse developments and use (Singh and Vanka, 2023). Faced with multiple challenges, boards and CEOs must endeavour to remain calm, be resilient and learn how to cope and lead in a volatile world (Brassey et al, 2022; Coulson-Thomas, 2023f & l). How might available and emerging technologies support social and work-related innovation? Generative AI can represent an existential threat and a serious challenge for Governments, regulators and corporate boards and governance arrangements (Coulson-Thomas, 2023a; GOS, 2023). Its applications and those of other technologies could also be a force for good, for example in fostering financial and digital inclusion, and in healthcare and other applications. Accessible and affordable AI tools could enable many people to handle various tasks in future work.

CSR activities that increase financial inclusion can have positive geographic and demographic penetration, without achieving results in all cases (Ibne Afzal et al, 2023). One investigation of the interactive relationship between financial inclusion, CSR and firm performance has found a positive association of CSR spending with performance, but a negative relationship of financial inclusion with performance (Bhattacharyya, Asit and Khan, 2023). Purpose and priorities should be carefully considered prior to initiating action. A chain of consequences across supply and value chains may need to be considered to assess future work impacts. Appraisals of new technology investments often fail to take account of certain risks, their negative impacts, and opportunity costs of production and operation such as demands upon scarce resources and emissions from generating the electricity to power them (Coulson-Thomas, 2023m-o). Whether an application helps or harms us depends upon how it is used and for what purpose and the extent to which it is monitored and controlled.

For much of human history, applications of successive technologies have initially benefitted an advantaged few rather than the many (Acemoglu and Johnson, 2023). The risk continues with AI (IMF, 2024). CSR could help to ensure a continuing focus upon digital and employment inclusion. How might CSR and related initiatives reach hitherto excluded and marginalised communities? What is required to achieve more responsible and inclusive outcomes? Might changes in senior leadership assumptions, perspectives, talents and modes of operation be needed to confront the reality of current risks, challenges and threats, and opportunities and pressures for continuing or never-ending digital transformation (Lamarre et al, 2023)? A study of listed firms in Chinese stock markets suggests applications of digital pollution control capabilities and internal control efficiency can improve CSR performance (Kong and Liu, 2023). How should boards explore how benefits of AI and other technologies to optimize resource allocation, enhance education or improve healthcare could be more widely shared? Who might be excluded from future paid and voluntary work opportunities?

Board and Shared Responsibilities

Developments at the frontier of AI pose challenges and risks for people, organisations and their boards (Coulson-Thomas, 2023a; DSIT, 2023). Some of these relate to the future of work (Georgieva, 2024; IMF, 2024). Board decisions and responses also have consequences for people and organisations. Responsible boards strike a balance between industry-specific domain knowledge and maximising the positive development and application of AI capability when they review board membership (Chung, 2023). Positive development could include employment and work-related outcomes as well as business impacts. In some jurisdictions, there are requirements for employee representatives on boards. In general, are boards considering the impacts of technology investments and applications on people, including their future employment and work prospects? Boards are ultimately responsible for applications of AI and other technologies. They should understand related ethical and other risks and ensure these are addressed (Blackman, 2023). How many employees feel that boards and/or trades unions are looking after their interests in relation to the impacts of technology?

The management, direction and governance of science and technology can create multiple challenges (Coulson-Thomas, 2023n). To whom should a board turn for informed, objective and current advice on AI, machine learning, blockchain, the metaverse and augmented reality and related possibilities and risks? How might technology be leveraged for better CSR impact assessment? How could it help measurement of the effectiveness of CSR initiatives and programmes, including those that affect or concern employment and work? Could certain applications improve data-driven decision-making and lead to better outcomes? Rankings of potential CSR and other projects or technology applications could be provisional, subject to further developments and/or investigation of dependencies (Coulson-Thomas, 2023e). Whether a substitute is available, or alternatives to an activity or employment of concern exist, and the time it might take to bring them on stream could be considered. Developments might need to be tracked, and outcomes, dependencies, risks and timescales reassessed.

CSR, Compliance and More Responsible Outcomes

Various laws, legal decisions, regulations and requirements concerned with employment and work-related issues affect directors and their duties and responsibilities. They can range from health and safety and equal opportunities legislation to reporting requirements, depending upon the jurisdiction, and they may be subject to change. The issues covered and others are often inter-related and different interests sometimes conflict (WEF, 2023). This can complicate assessment of what is responsible and compliant. Boards, chief officers, and other executives sometimes grapple with understanding, aligning and/or reconciling a host of different approaches, codes, exigencies, frameworks, guidelines, laws and regulations relating to their particular responsibilities and/or overall corporate activities and impacts. Aligning and reconciling various CSR and other related codes, frameworks and models can be a challenge. IFC offers a guide and dataset that shows how its ESG standards relate to UN SDGs (IFC, 2023). Inputs from multiple business units, functions, supply chain partners and sources of advice may need to be considered, aggregated and reconciled with requirements. Local outcomes and implications for future work may vary depending upon how this is done.

What work, employment and/or skill related issues should directors consider when prioritising and reporting to ensure their decisions and conduct, and corporate actions and responses, are compliant, responsible and justifiable (Coulson-Thomas, 2023e)? How might boards and CEOs better handle the internal and external advice, demands and proposals they

receive from various perspectives, most of which ostensibly are potentially beneficial? While assessing outcomes and reviewing compliance is sufficient attention given to non-financial factors? What priority should be given to employment and work-related issues, compared with environmental or sustainability concerns? Corporate objectives, economic models and financial incentives, sometimes lead to different behaviours and impacts than those which a company's CSR policy and espoused values might suggest. People can experience discomfort and cognitive dissonance, and they may face dilemmas when corporate conduct, incentives, models and norms appear at variance with their own beliefs, values and views of what is responsible (Festinger, 1957 & 1962). When individual and organisational expectations and norms are not aligned disengagement may also occur. People may feel conflicted.

Addressing Negative Externalities and Discontinuities in Future Work Trends

Steps may need to be taken to ensure conduct and behaviours reflect corporate CSR and other policies and applicable requirements. Regulatory and central or head office attempts to control trading floor and other complex and risky activities, applications and systems can be less effective than control by local managers with greater understanding of them and who share their values (Beunza, 2019). Might some employment issues be likewise better handled locally and with community and CPSE involvement? A priority CSR area to focus upon in a drive for more responsible leadership could be the negative consequences of corporate activities and operations (Coulson-Thomas, 2023e; Saks, 2023). Changes in employment levels and working conditions, practices and terms can have negative economic, health and well-being impacts on employees, contractors, business partners and local communities. If a business is a major local employer, these can be particularly acute. To prioritise the reduction of certain negative externalities or opportunities to enhance positive ones, one may need to understand the overall negative and positive impacts of changes and their wider implications.

There may be over-riding imperatives to consider, such as the need for urgent action in response to an existential threat. The IPCC has put the case for bringing net zero targets forward by a decade to 2040 (IPCC, 2023). If boards and governance arrangements do not achieve desired environmental and social outcomes and/or reduce negative externalities and confront existential threats, arguments for control by legislation rather than self-regulation might gain momentum (Ronnegard and Smith, 2023). Responsible boards encourage executives and staff to raise rather than conceal unwelcome consequences, report concerns, and also address existential threats and related opportunities. Certain threats can result in unprecedented levels of collaboration. Effective responses may require flexible application of some compliance requirements to speed up developments (Von Krogh et al, 2020). The Covid-19 pandemic, climate and other challenges have resulted in a demanding operating environment for many organisations, high levels of Government intervention and public-private collaboration, measures such as lockdowns and working from home to slow virus transmission, and the more rapid development of vaccinations (Liu, 2022).

Social and environmental as well as economic consequences of recent developments have changed some organisational behaviours with implications for corporate social responsibility perceptions, policies, priorities and practices (Crowther and Seifi, 2023a). Further pandemics and other crises might similarly introduce periodic discontinuities and affect the nature and pace of future work trends and trajectories. Within a changed environment should CSR also be embraced by new business start-ups, or organisations ostensibly set up for a socially

beneficial purpose? How might this affect their recruitment of staff, the priority given to providing meaningful, paid and/or voluntary work, and their future survival prospects? Could future work be a source of potential differentiators? Should aid agencies move on from providing relief to enabling greater resilience, and embrace CSR to build more self-sufficient and sustainable communities? Could CSR and ESG policies empower them and create a more secure future for them in the face of climate, economic and environmental challenges (Coulson-Thomas, 2023b & h)? Might this also create opportunities for less skilled work?

CSR from Community and Stakeholder Perspectives

More boards might benefit from looking at CSR and the impacts of corporate activities from a community, societal and stakeholder perspective. Growing numbers of people seem to take refuge in social media and virtual worlds in which imperfections and less familiar differences are removed. Might experience in virtual worlds affect behaviours and expectations in the 'real world'? While championing inclusion and diversity some directors may worry about customer reactions to people with disabilities. A Lithuanian study of supermarket customer reactions to service from an employee with a hearing disability suggests employing people with disabilities might be seen as CSR and enhance a corporate reputation (Dwertmann et al, 2023). What role should diversity, equity and inclusion (DEI) play as principles for effective CSR initiatives and how might they affect future work? People within communities are often relatively generous in how they use modest resources and their time to care for others. Might more of a focus on corporate-community partnerships for more sustainable development and CSR impact enable a latent desire to collaborate for community advantage and build local relationships to be harnessed? Could voluntary activities deliver alternative social benefits to paid work? Might the beneficiaries include previously excluded and/or marginalised groups?

Many people who work to provide for themselves and their families also have ambitions. Pay gaps, incentives and the prospects of promotion might impact upon CSR performance at all levels and affect local communities. A survey of competition for the CEO role among non-CEO senior executives across 1,500 US firms between 1993 and 2014 suggests competition for promotion could be detrimental to CSR performance, particularly if promotion probability increases prior to CEO turnover (Zhao et al, 2023). Financial and economic pressures such as inflation may suggest areas for socially responsible responses. Inflation can quickly erode the quality of life and savings of those on modest and fixed incomes. It is usually externally measured, tracked and reported. It may affect most people and organisations in similar ways. Socially responsible boards could consider corporate, collective or community action to help address such shared challenges. Some developments vary in relevance and significance for each person and company according to personal circumstances, and factors such as the sector, location, scale and aims of a business. More boards may need to think about personal, family, social and environmental as well as economic options and impacts (Coulson-Thomas, 2023e).

Future work will need to cope with the shared existential threat of climate change. It is accompanied by unprecedented business and work opportunities, whether mitigation, adaptation or transition. Understanding how people, communities and infrastructures are likely to be affected and scoping them should be a priority for many companies in terms of corporate responsibility and action. Compared with reacting to crises, seizing opportunities may allow more time for engagement and collaboration (Coulson-Thomas, 2023e). Engaging stakeholders can result in a two-way exchange of views and influence positions, priorities and

rankings. It may also help to identify possible supporters, opponents, collaborators and partners. Not all prioritised opportunities to be more responsible may make significant claims upon corporate capabilities or financial resources. Some may be undertaken relatively quickly. These could include changes of policy, priority and focus where board members are largely in agreement. They may involve modest costs, but have a significant social impact, especially when catalytic of wider action. In other cases, collective responses may be possible and desirable to maximise their effect. Collaboration could involve public bodies and/or result in a sharing of some areas of cost. It might be economic and promote social change.

Responsible CSR Assessment and Reporting

Work arrangements that hinder rather than help innovation and the recruitment, development and retention of talent can limit prospects. Investors are likely to have an interest in financial consequences and risks, especially those that are material and might influence their decisions, as well as the external environmental impacts of corporate activities (Coulson-Thomas, 2023e). They might already be aware of consequences of human activities, such as the nature and frequency of extreme weather events (UNEP, 2022). Environmental concerns may grow and calls for action might increase. Many investors may already hold ESG funds and be influenced by ESG ratings. The impact and consequences of CSR for internal and external decisions and trust can depend upon the extent to which it is material or immaterial (Hoang and Phang, 2023). Action or collaboration to address critical digital infrastructure and/or skill requirements could be material. Directors are responsible for approving certain reports, such as a company's Annual Report and Accounts. Boards should think about what might affect investor perceptions and expectations of future risks and returns, and influence whether they might wish to retain, or increase or decrease, their holdings of a company's stock. What a board considers significant may not be 'material' and so influence shareholder decisions.

CSR and other activities and outcomes with societal and environmental consequences and implications could be indicators of the extent to which a board is exercising responsible leadership (Hopkins, 2023). What more could corporate boards do in relation to responsible outcomes in areas related to future work? Do directors evaluate their own contribution to corporate CSR, outcomes, sustainability, and collective responses to existential threats? Are key stakeholders concerned with employment and work-related issues? A board could consider an independent review of its efforts to encourage and ensure corporate policies, priorities and practices are economically, socially and environmentally responsible. It is the responsibility of the board to take appropriate action for its own improvement and the creation of long-term value (CGI, 2023a). Work related issues can interest the media. Are there areas of sensitivity, commercial confidentiality or potential harm, or other information, that a board feels would not be in the best interests of a company to report? To regain and retain trust, directors may have to balance transparency considerations and shareholder interests against their desire to be responsible and/or preserve confidentiality (CGI, 2023b).

Looking ahead, boards may encounter disinformation, misinformation and polarisation (WEF, 2024a & b). They should exercise foresight and consider whether anticipated work, employment or other changes, such as those arising from new strategies, revised priorities, and additional responsibilities, or transition and transformation journeys, might create risks or opportunities that could be considered material and should be reported (Coulson-Thomas, 2021a). The impacts of decisions, plans and activities for sustainability and/or future work,

including those elsewhere within a supply or value chain of which a company is an integral part, could be material if the area in question is a significant element of its business portfolio. There may also be possible costs, penalties and other risks that should be reported. These could include the risks of using AI or other technologies to achieve responsible outcomes or the consequences of failing to adequately address climate change (Coulson-Thomas, 2021b & 2023a; GOS, 2023; IPCC, 2023). What might be considered material for some interests, parties or stakeholder publics may be regarded as insignificant by others. Communications and messages should be responsible and reflect the concerns and perspectives of an audience. Future work policies and plans could be regarded as relevant non-financial information and reported.

CSR and Directorial Responsibilities

When considering and reviewing CSR and other policies, proposals, activities and investments, directors should remember their responsibility for the long-term success of a company as well as specific areas covered by legislation, such as health and safety. The latter may be common elements of the many definitions of CSR (Dahlsrud, 2008). Leaders have an opportunity to initiate and lead positive change (Rometty, 2023). Listening as well as responsible leadership is required if changes initiated and pursued by a board are to be considered positive by other parties (Coulson-Thomas, 2014; Saks, 2023). If boards just prioritised and focused upon challenges, risks and threats, and ignored opportunities to support transition to more resilient, sustainable and inclusive communities and infrastructures, our quality-of-life prospects would be constrained. Thinking about how to achieve more responsible outcomes, could benefit many areas of corporate activity. Opportunities to reduce harm and negative externalities are often overlooked. They may be easier to realise than CSR objectives in other areas. For example, how might a company produce less waste? A company's products could be re-designed to be recyclable and reused, and not to harm the environment or create other negative externalities (Sheppard, 2023).

A company's portfolio of initiatives should embrace both challenges and opportunities, with enough of the latter to ensure that humankind can both survive and have a desirable and sustainable future. UN SDGs highlight many arenas of opportunity (United Nations, 2015). Collectively, a board should also consider a company's role in its situation and context. From an environmental and social responsibility perspective, the biggest contribution a board could make might be to tackle damaging emissions by quickly decarbonising and phasing out fossil fuel use, or discontinuing certain operations on account of the pollution and environmental harm they cause, and responsibly handling the unemployment and other consequences (UNEP, 2022). Whether from a commercial or a corporate responsibility perspective, areas to prioritise and focus upon might lie outside an organisation (Coulson-Thomas, 2023e). Benefits delivered to an end customer may be the result of a wider, and in some cases extensive supply chain with overseas elements, and in which a company is just one player. Irresponsible conduct and both negative and positive externalities might exist or arise at any point. A board and senior executives should be aware of a company's role and contribution within wider supply chains, and alert to its exposure to reputational and other risks.

Boards sometimes spread their attention and corporate resources thinly across too wide a range of activities (Coulson-Thomas, 2023e). Each may lack the critical mass needed to succeed. Pragmatic prioritisation takes account of the dangers of distractions and the realities

of financial, know-how, staffing, skill and other constraints. It should lead to a focus upon those possibilities likely to have the greatest impact upon the achievement of corporate objectives. These are often the ones thought likely to be most significant for stakeholders, the environment and society. Those relating to future employment and work may have the biggest impact on many people, families and communities. They may also be areas that should be alluded to in corporate reporting. In terms of materiality, responsible boards should explore and understand the current, short and longer-term external economic, social and environmental impacts of corporate activities, the extent to which these are negative or positive, and their implications for risk assessments and the decisions of shareholders and key stakeholders (Coulson-Thomas, 2023e). Smart boards look for ways of amplifying their own efforts and being catalysts. For some boards, a desirable outcome of CSR initiatives could be the more responsible and sustainable actions, decisions and responses of others as a result of corporate activities. The consequences of being responsible can sometimes ripple outwards.

Responsible Leadership and the Future of Work

Given the large numbers of people affected and their impact on human activities, time and lifestyles, responsible boards should be aware of issues relating to the future of work. They should be alert to the consequences of different ways in which it might develop and where social responsibilities could make a difference (Santana and Valle-Cabrera, 2021). CSR may influence the future work prospects of certain groups that might otherwise be disadvantaged and at risk, such as those with disabilities (Jetha et al, 2023). The value that might, could or should be put on future work and the extent to which it is democratic and/or sustainable may be suitable areas for board discussion (Schulze-Cleven and Vachon, 2023). Depending on their purpose, CSR, ESG and responsible leadership could be positive influences where they impact corporate aspirations, activities and operations. Failure to respond in ways perceived as fair and responsible may lead to challenge and intervention by Government and those seeking to represent the interests of those disadvantaged by business model, organisational and technological changes in the nature, location and/or patterns of work. Trade unions, community organisations and others may campaign for action to protect working conditions (Colfer et al, 2023). Impacts of technology and the replacement of workers may give rise to new legal obligations that apply to and concern directors and boards (Estlund, 2023).

The future of work is one of the areas in which a CSR and responsible leadership perspective might have an influence. Post COP 28, responsible leaders may wish to review what needs to be done in the light of Government commitments and the perceived likelihood of their achievement. Being responsible and acting responsibly can have many advantages for people and organisations in various arenas (Coulson-Thomas, 2023k; Li et al, 2023; Saks, 2023). To behave otherwise can lead to legal, regulatory and other challenges that might result in significant penalties. Doing the 'right thing' is not always easy. Achieving the positive longer-term environmental benefits of decarbonisation may be accompanied by short-term negative social consequences of shutting down activities and the economic costs of transition and reskilling. However, postponement of tough decisions, while a board is in control and able to take them, can often lead to a company, society and the environment taking a much greater hit at a later stage (Stern, 2015; Dasgupta, 2021; UNEP, 2022). If material, such risks should be reported. Foresight, anticipation and preparation can help a board, investors and other stakeholders to avoid unpleasant surprises (Omand, 2016; Coulson-Thomas, 2021a).

People, including directors, often react when alerted to how they personally might be affected, including the future of work. Current challenges facing boards, communities, societies and the environment and their likely future consequences are known (Dasgupta, 2021; UNEP, 2022; IPCC, 2023; GOS, 2023; WEF, 2024b). Claiming one was not aware of them is unlikely to be an effective defence to class or other action against directors and/or a board. The focus of internal and external board reviews, and whether a board and the leadership it provides is responsible, may shift from board evaluation to board performance (FRC, 2023). The latter may extend to negative externalities and other consequences of corporate activities and operations. When confronted with shared global challenges and risks, and existential threats collaboration and collective responses may become a litmus test of whether enough is being done. Collective Government commitment to action, can be an important first step (HM Government, 2023a & b). Implementation, the innovations required to do things differently, and required transitions and transformations will require the individual and collective efforts of companies and the responsible leadership of their boards.

Future Collective and Community Social Work Alternatives

The increasing use of AI raises multiple questions about the future nature of work, the quantity, quality and significance of jobs and paid employment, requirements for lifelong learning, and reskilling and their implications for society and politics (West, 2018; Merisotis, 2020; IMF, 2024). One social and political challenge will be to find alternative activities and incomes for potentially significant numbers of those who are less flexible and skilled, and people who are made redundant and leave paid employment as a result of economic and/or market forces, technological change, automation and AI (Suleyman and Bhaskar, 2023; IMF, 2024). A lack of activity could lead to boredom, self-harm, involvement with crime and other mischief. However, redundancy for some could be an opportunity for all and collective action to recharge transition to more sustainable communities, lifestyles and societies. Could CSR, ESG and responsible leadership result in new forms of collective and community activities, enterprises and capitalism and provide an economically and environmentally affordable and acceptable route to more resilient and sustainable communities and societies?

Widespread social and community service enabled by minimum income support and corporate CSR strategies could absorb large numbers of people in eco-system and other environmental projects ranging from planting trees and re-wilding to reclamation, flood protection and firebreaks. CSR initiatives could be catalysts of some projects in collaboration with local communities and other organisations. Initiatives that could be quickly scaled up and /or adapted for use elsewhere might attract the interest of those seeking social responses to collective challenges that could be emulated as was the case with Roosevelt's New Deal (Hill-Andrews, 2019). Might many members of future generations have an option to be free of the necessity to find paid work that dominates much of their lives? As more work is undertaken by machines, and if alternative and less materialistic lifestyles spread, might more people see the opportunities that may accompany technological advances, and become more supportive of minimum income support, especially when it enables activities that may help to ensure our future survival (Baute and Meuleman, 2020; Suleyman and Bhaskar, 2023)?

Just as companies may seek to derive benefits from AI while also addressing associated risks, Governments that recognise the need for action may take steps to collaborate as well as initiating legislation and other measures in jurisdictions for which they are responsible (HM

Government, 2023a & b). Overall, there are many areas in which a responsible board and/or custodians of CSR policies could make changes to employment practices, and working arrangements, conditions and environments to encourage the innovations and mutually acceptable, motivating and beneficial relationships needed to be an employer, client, partner or collaborator of choice. Integrity and wise and ethical leadership may help ensure that people are treated with dignity and respect in their interactions with each other (Qandeel and Kurath, 2023). Contextual economic, social, technological, environmental, legislative and other changes, developments and trends can all affect future work. Players and collaborators may have to prepare for different scenarios. Perhaps the biggest contribution of CSR to future work will be the wider perspective its concern with assessing, influencing and reporting impacts, implications and consequences can create. Awareness can lead to possibilities.

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Abstract

The future of work, employment and skill requirements may all be affected by the technological and environmental challenges and opportunities, global risks and existential threats that confront companies and their directors, how corporate boards perceive and exercise corporate social and environmental responsibility when responding to them, and related legislative and regulatory requirements and official and professional guidance. Speculation and recent literature on the future of work has mainly focused on the implications and possible consequences of further automation, digital technology and AI, rather than changes required in response to environmental challenges, global risks and existential threats. The latter may influence the priority given to certain activities, roles and tasks required to enable sustainable corporate operations, business models, infrastructures and lifestyles, and increase the chances of survival of eco-systems, humankind and other species. The priority given to certain activities, roles and tasks may also affect how they are perceived and valued and which of them will be considered 'essential' by future organisations, communities and societies. Work arrangements, cultures, locations, infrastructures and their support, and communities and societies may need to become more resilient, sustainable, flexible and collaborative, and able to co-exist in harmony with the natural world.