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CSR Communication

Exploring European cross-national differences and tendencies

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A study developed by:



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Foreword

Taking pride in being a good company without being perceived as having an opportunistic purpose is anything but easy. We analyzed the practice of top European companies and asked experts' opinions about risks and opportunities related to communicating CSR.

The role of CSR in management is more persistent today than ever before. Although many studies focus on how companies implement socially oriented principles and strategies, little work has focused on how the company's social commitment is communicated. Therefore, this study starts from the belief that the European perspective is lacking as previous studies have primarily analyzed Fortune 500 companies. What is the degree of social disclosure among top European companies? Are there cross-national differences or tendencies? Do European managers consider CSR communication as more of a risk or an opportunity?

To date, the topic of this study has remained a work in progress because debate about what is an appropriate degree of social disclosure is far from being decided. The boundaries between engaging in and communicating CSR as well as marketing, corporate image, and CSR are not yet strictly defined. Nowadays, CSR communication is constantly changing and being redefined. As such, we hope that this study will inspire all those who want to have a better understanding of the current practice related to what is communicated and how. This work is also meant for all those who are endeavoring to know more about the opinions of experts and communication or CSR managers who deal with CSR communication on a daily basis.







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Content

Executive summary 6

1. Introduction 7
   1.1. Starting point 8
   1.2. Method 9

2. What is communicated 12
   2.1. UK and South Europeans, the high disclosers! 13
   2.2. CSR e-agenda setting: made in ES, IT and UK 20
   2.3. Web 2.0 a South European experimentation 22

3. Opinions of who communicates 26
   3.1. Engaging in or Communicating CSR: That's the question! 27
   3.2. The marketing risk of communicating CSR 31
   3.3. Attitudes of public opinion and/or mass media 34
   3.4. CSR communication for corporate image during corporate crisis 37
   3.5. CSR advertising: a debated practice 40
   3.6. CSR blogging: a question of character! 42

4. Final Conclusions 44

References 50

Annexes 52

Companies in the study 53

Codebook 56

Executive Summary

Project outline

The boost to CSR has been underscored by the numerous studies on how companies implement socially oriented principles and strategies. Management practices with regard to CSR have not yet extensively analyzed how companies communicate their social commitment. The state of the research in this area is poor and addresses mainly the US reality. In order to understand current practices in Europe, we investigated the top 251 companies (in terms of highest revenues) in 11 industries from six European countries—namely, Spain, France, Switzerland, the United Kingdom, Denmark, and Italy. We analyzed what is communicated using a content analysis of companies' social reports (if available), CSR content within companies' websites, social advertising, and presence on web 2.0 related to CSR issues. We also interviewed 69 communication or CSR managers within these same companies about their opinions on risks and opportunities in communicating CSR.

What is communicated

- Social reporting is still not an institutionalized practice in Europe as it is in the US as only one third of companies provide social or thematic reports to a large audience. Still, the majority of companies (48%) provide CSR content in their annual reports.
- The most often communicated social issues relate to the environment, market orientation, and workplace climate whereas community involvement, ethics and governance, local economic development, and stakeholders' inclusion are less often disclosed. Human rights are rarely communicated.
- The European tendency is that UK companies have the highest disclosure, followed by southern European companies (Spain, Italy and France). This is true for all aspects we investigated.
- Many companies (again, especially from the UK, Spain, Italy, and France) tend to use their websites to set their agenda on social issues. They care not only about social reporting or descriptive informing about what the company does, but also about being gatekeepers within the debate on social issues in our society. As the interviews underscored, this behavior is about building a public culture of CSR.

Manager's opinions

- Managers do not fear the public opinion or mass media skepticism that CSR communication has an opportunistic marketing purpose. Their point of view is that, in the past, media were attentive only to CSR's worst practices. Today, scandals easily spread, but so do good practices as CSR communication is starting to become known by media and the general public, who seem to have an increasing interest in such issues even when they relate to good news.
- The managers in the current study shared their opinions about how to avoid risks in communicating CSR. These opinions are summarized in 14 guidelines in the study's conclusion.
- The variety and type of managers' opinions indicated that CSR communication is a practice still be constantly redefined.
- According to the managers, both processes—namely, engaging in and communicating CSR—have their complexities and risks. Those who consider engaging in CSR to be difficult believe that CSR is about changing the culture of an organization. Meanwhile, communicating CSR is perceived to be difficult because of the complexity of fitting multiple stakeholders' expectations while providing a concise message that is credible.

1

Introduction

1.1. Starting point

The fundamental idea embedded in corporate social responsibility (CSR) is that corporations have an obligation to work for social betterment (Frederick, 1978; Sethi, 1975; Carroll, 1979; Andrews, 1987) and thus should act responsibly with stakeholders and ethically toward society (Holme and Watts, 2000). A key component of engaging in CSR is communicating CSR with an appropriate degree of social disclosure (Zéghal and Ahmed, 1990). When companies communicate their CSR, they aim to provide information about the company's special behavior so as to legitimize the company among its stakeholders (Deegan and Rankin, 1999; Brown and Deegan, 1998; Hooghiemstra, 2000).

Yet such communication can be anything but easy for two main reasons. First, it is difficult to be informed on CSR as CSR actions cannot be readily verified (Carroll, 1999; Schoenberger, 2000). It is easy to be informed on a company's behavior through standards or codes of conduct, but it is quite complicated to be informed about outcomes of very long-term projects. Second, it is quite complicated to take pride in being a good company without being seen as having an opportunistic purpose (Holme and Watts, 2000). A company's authentic commitment to CSR can easily be misunderstood as being a marketing attempt. As such, companies ought to reflect upon what is the practice nowadays. On one side it is important to know how to reach the right level of transparency; otherwise, CSR actions might be underestimated. On the other side, it is important to counteract stakeholders' skepticism toward corporate communications overstating companies' social behaviors.

Previous studies have analyzed the disclosure of US companies (e.g., Guthrie, & Parker, 1990), but little efforts have been made to develop a non-US perspective on CSR disclosure. Some studies studied UK, Australian or New Zeeland companies (Gray et al 1995, Hackston and Milne 1996, Deegan and Rankin 1999), but there is yet still not European perspective on CSR communication. This creates an interesting opportunity as previous studies (e.g., Tixier, 2003; Maignan and Ralston, 2002; Haniffa and Cooke, 2005) agree that differences exist between how CSR is communicated by US and European managers. European managers adopt a "low-risk" attitude toward CSR communication compared to US managers as they believe that it is too risky to build a corporate image on CSR activities, given that public opinion, media, and consumers see CSR disclosure as having an opportunistic marketing purpose (Tixier, 2003). A recent study on sustainability by Havas Media (2009) confirms this cross-national component of CSR. Worldwide, 64% of public opinion and consumers consider that most companies are socially or environmental responsible for improving their image. This opinion is stronger in countries like Spain (72%) and France (70%) than in the US (58%). Given these contextual differences, our aim is to develop a European perspective on CSR disclosure. Specifically, we aim to scrutinize the following:

- What is the degree of social disclosure among top European companies?

- Do European managers consider CSR communication to be more of a risk or an opportunity?
- Are there cross-national differences or tendencies? If so, can they be related to managers' opinions on risks?

The aim is explorative. The ultimate aim is not to test the idea of existing differences, but rather to explore what happens at a European level—that is, what is actually communicated and done in CSR, how, and why.

1.1. Method

We developed an investigation among the top 251 companies headquartered in seven European countries—namely, Spain (ES), France (FR), Switzerland (CH), the United Kingdom (UK), Denmark (DK), and Italy (IT)—in order to include companies from Latin (ES, FR, IT) and non-Latin (UK, CH, DK) European countries.

Sample

The sample of 251 companies (see Annexes for a complete list) was built from the ORBIS database. We selected companies according to their industry belongingness and revenue in order to avoid getting biased results (companies with low revenues might not communicate CSR due to their lack of resources). In total, we selected 42 companies per country—namely, four companies with the highest revenues in the following 11 industries: financial services and banks; insurance; textile, retail, and fashion; gas, water, and electricity; oil and coke; food, beverage, and tobacco; chemicals and pharmaceuticals; telecommunications; transport and automotive; retail and wholesale; and tourism and hospitality. In some countries, it was difficult to collect four top-ranked companies (according to revenues) within the oil and coke industry; in these cases, we selected an additional company from another industry to have the same number of companies per country. With the exception of Denmark, where the number of companies was 41, we were able to select 42 companies for all other countries.

Data collection and analysis

First, we developed a content analysis to investigate what these companies actually communicate. We analyzed companies' social reports (if available), CSR content within companies' websites, social advertising, corporate CSR blogs, and presence on web 2.0 related to CSR issues. This analysis enabled us to answer the following research questions: To what degree do European companies disclose their CSR? Do cross-national differences exist?

Next, we interviewed communication directors or CSR managers within these same companies in order to gather their opinions on the difficulty of and dangers in communicating CSR. Our research question at this stage was: Do managers differ on how they see CSR communication as a problematic task (risks and opportunities)?

For the content analysis, we developed a codebook of approximately 90 variables (see Annexes). Five coders collected data on the 251 companies. An inter-coder reliability test was executed, and for all coders the tests were satisfactory since Cohen's Kappa test was higher than 0.70. The data analysis included the overall percentage of answer rate, the percentage of answer rate per

country and industry, and a chi square analysis to determine how significant differences per countries are. Elements we coded in our content analysis are:

1. Presence and accessibility of CSR web site area

2. Accessibility of Social or thematic report in the corporate website

3. Disclosure on 8 CSR issues:
   - Stakeholders' involvement;
   - Workplace climate,
   - Community involvement;
   - Local economic development
   - Environment,
   - Market orientation,
   - Ethics,
   - Human right

4. Disclosure of Cause Related Marketing activities:
   - Donate money on base of consumer purchase;
   - Donate money for urgent matters (e.g. war, earthquakes)
   - social and ethical advertising,
   - Get awards and public recognition in CSR.

5. Disclosure of CSR standards and Indexes :AA1000, ISO 140001, ISO 19001, SA8000, Carbon disclosure project, FTSE 4, DJSI, OSHAS 18001, EMAS, GRI, ISAE 3000

6. Use of web to set an e- agenda on social issues :
   - Company's editorial articles in their websites on social issues;
   - Comments in their websites;
   - Corporate magazines on social issues;
   - Third parties opinions (experts opinions on social issues in their website);
   - Hot links with opinion leaders or formalized institutions (e.g. NGO) ;
   - Hot links with Independent news or blogs;
   - Multimedia content (e.g. web TV or videos on long term projects) on social issues);
   - Providing a RSS on social issues
   - Community /discussion boards on CSR issues.

7. Corporate blogs and Web 2.0 to communicate social engagement (facebook, linkedln, Myspace, you tube, secondlife, Friendster,)

8. Initiation of vlobalization or citizen advertising on social products:
   - Users are invited to "build" virtually their product that is eco/social oriented;
   - Users generate multimedia material spontaneously on company's CSR engagement ;
   - Users are solicited by the company to create company's multimedia CSR material;
   - Users fortify a company's CSR official advertising campaign;
   - Users are paid by the company to social product advertising

Interviews were conducted online following a phone call to establish a connection with the interviewees. We developed an interview guideline that includes both quantitative and qualitative questions. We asked interviewees to indicate their agreement to six statements

(using a 5-point Likert scale) and reason of the agreement/disagreement. A qualitative "why" answer for each statement was compulsory. We were particularly interested in qualitatively analyzing quotations from managers' opinions

We asked mangers opinions on:

- Difficulty to do vs difficulty to communicate CSR
- "Marketing" Risk to communicate CSR actions
- Boomerang effect of embedding a corporate image around CSR during crisis
- Skeptical nature of public opinion or mass media
- Risks of advertising with social dimension
- Risks of using corporate blogs to communicate CSR

Five people built the list of contacts within the 251 companies. In total, we collected 69 interviews.

One coder analyzed the qualitative statement of managers in order to develop a cluster pattern of similar reasons regarding their specific opinions related to CSR communication.

What is communicated

2.1. UK and South Europeans, the high disclosers!

UK companies have the highest disclosure. South European companies follow this trend. Social reporting is still not a high institutionalized practice in Europe

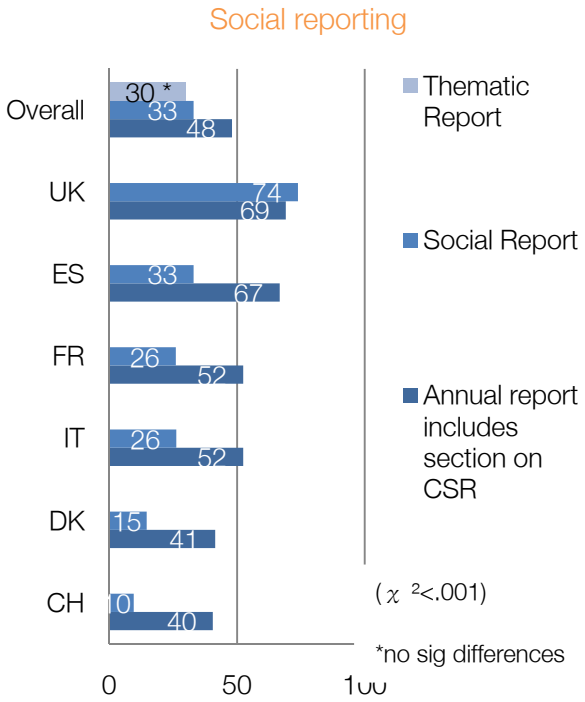
Accessibility of CSR content

The websites of Anglo-Saxon and south European companies give higher direct access to CSR information than websites from companies originating in other areas. Overall 73% of companies' websites have a CSR dedicated area. CSR information is provided in one click by 69% of UK companies, 57% of Spanish companies and 54% of Italian and French companies. Differently, on the other hand, only 26% of Swiss and 35% of Danish companies provide this direct access (χ^2<.001).

Use of social reporting

Overall, 33% of companies provide online access to their social report, 30% to their thematic report and 48 % include a section on CSR in their annual report. Compared to other companies, Swiss and Danish companies score the lowest when providing online access to their social report (χ^2<.001) and less CSR space in their annual reports (χ^2<.001). No significant differences were found concerning thematic reports. Environment, governance, citizenship and sustainable development are the most frequent themes of these reports.

Overall, 39% of companies inform about having a third party certification. Here again UK companies are those most informing on this (67%), followed by French (52%), Spanish (45%) and Italian (40%) companies. Those companies that less inform about this aspect are Swiss (17%) and Danish (14%) companies (χ^2<.001).



Industry differences

The companies most providing a social report (χ^2<.050) are within the Bank, Insurance and Gas, Water and Electricity industries. Besides, companies less providing a CSR section in the annual report (χ^2<.050) are those from Textile, Retail and Fashion and Telecommunications. Finally, those companies that most provide a thematic report (χ^2<.005) are those from insurance, food and beverage industries.

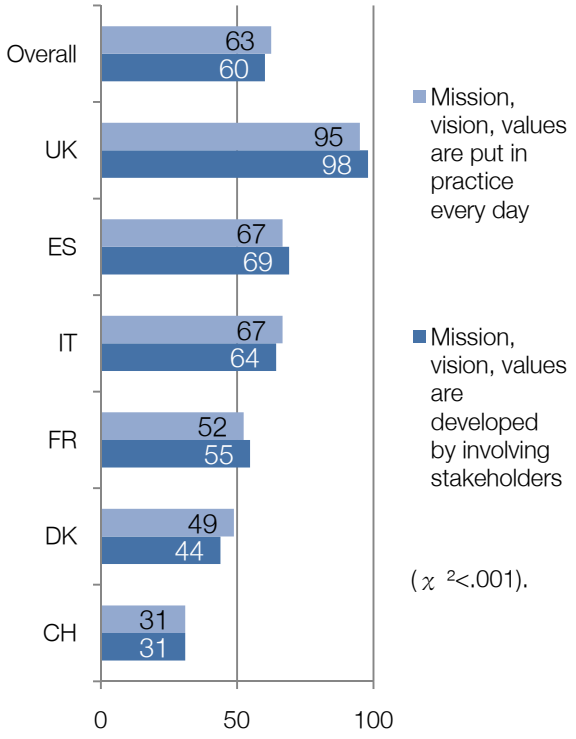
Issues being communicated

Overall findings indicate that companies provide information on all issues. Most communicated issues are workplace climate and environment, while the least communicated one is human rights. In general, UK companies inform more than others. Again, findings indicate that South European companies follow UK's tendency. English and Spanish companies inform more than others on their stakeholders' involvement. In addition, they also inform more than others on their community involvement, especially concerning their collaboration with local communities and their donations, sponsoring, foundations and events. Danish companies rate particularly low in disclosing their internship policies for young graduates.

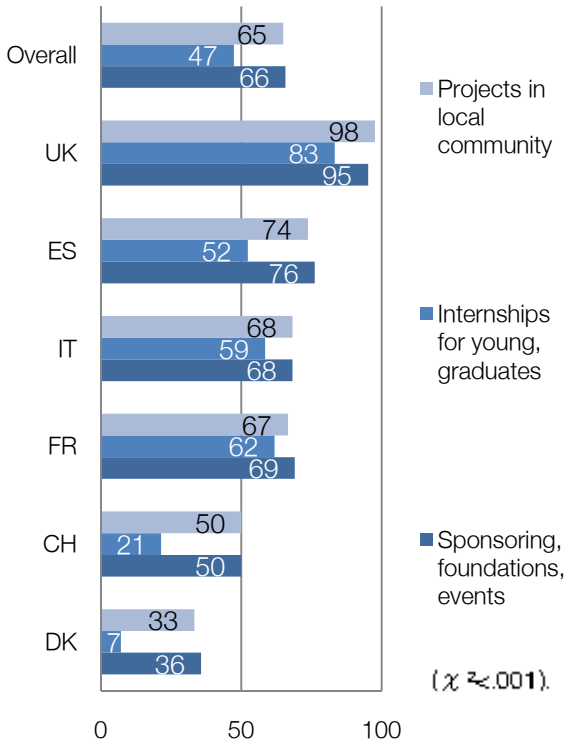
UK and Italian companies instead dominate the disclosure of two issues, which are, market and ethics for governance. Italian companies are in particular concerned to inform on how they manage their relationships with creditors and suppliers, that is, on how they respect deals, standard of quality for production; also they are concerned to inform on their ethical conduct and what they do to prevent corruption, money recycling and conflicts of interests.

UK, Spanish and Italian companies inform comparatively more than others about their commitment to local economic development, especially concerning the creation of works and help for young generations. Swiss companies inform comparatively less about their role in creating local work. Both Swiss and Danish companies rate particularly in how they disclose their commitment for local project development.

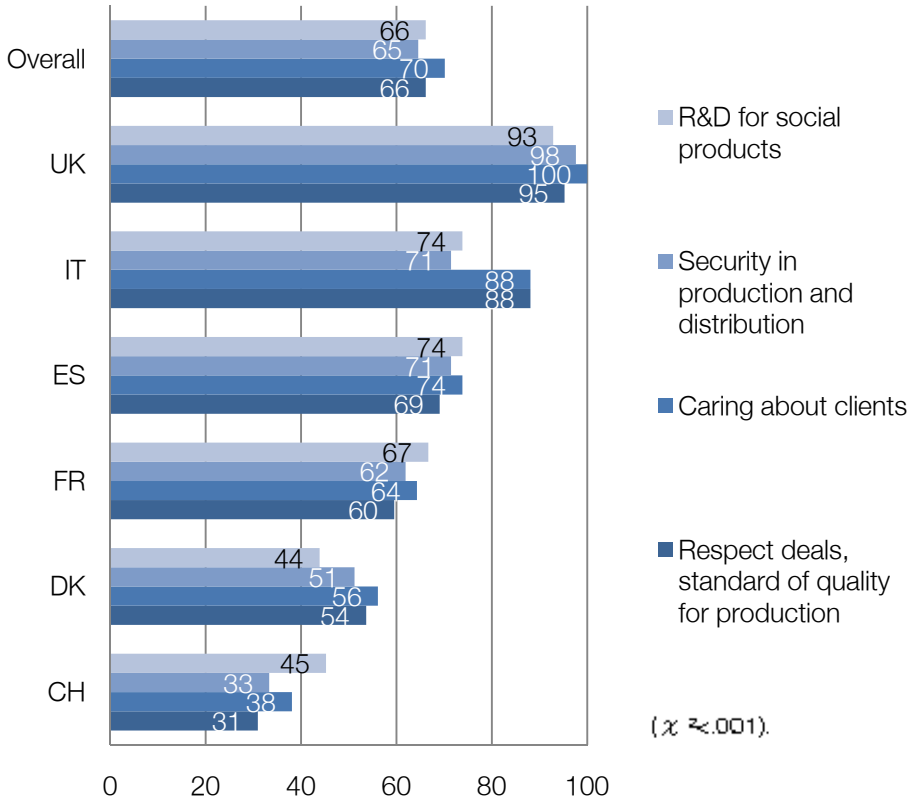
Stakeholder involvement



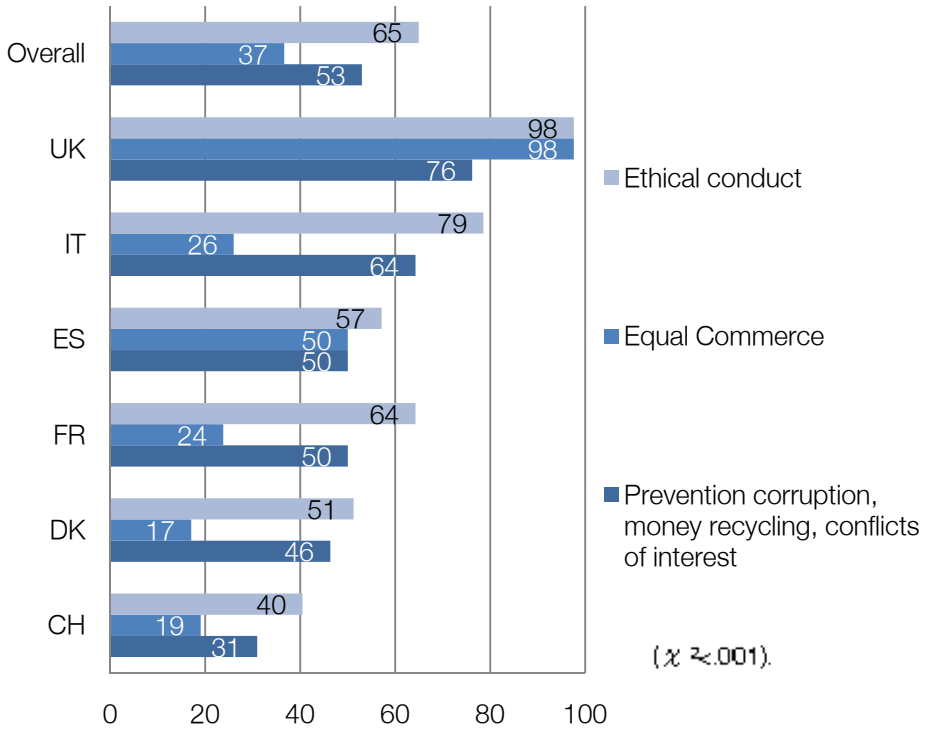
Community involvement



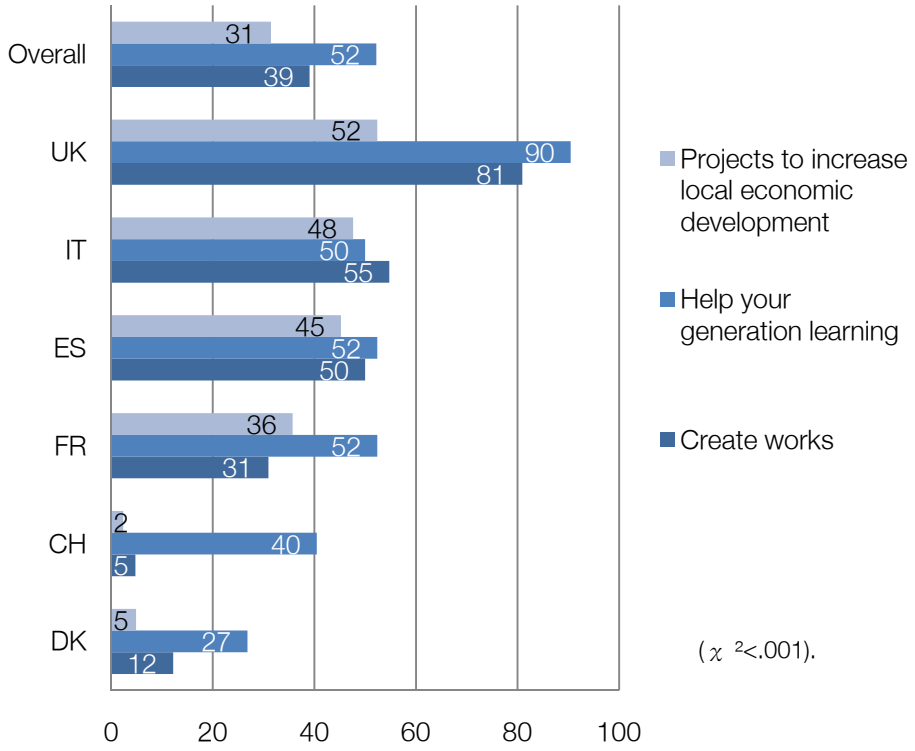
Market



Ethics and governance

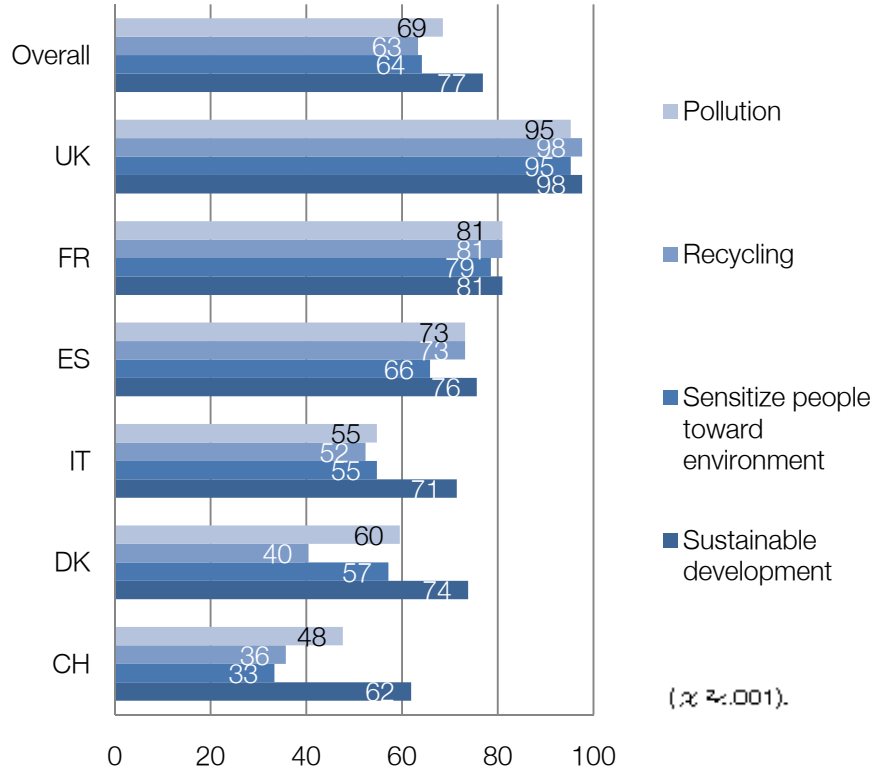


Local economic development



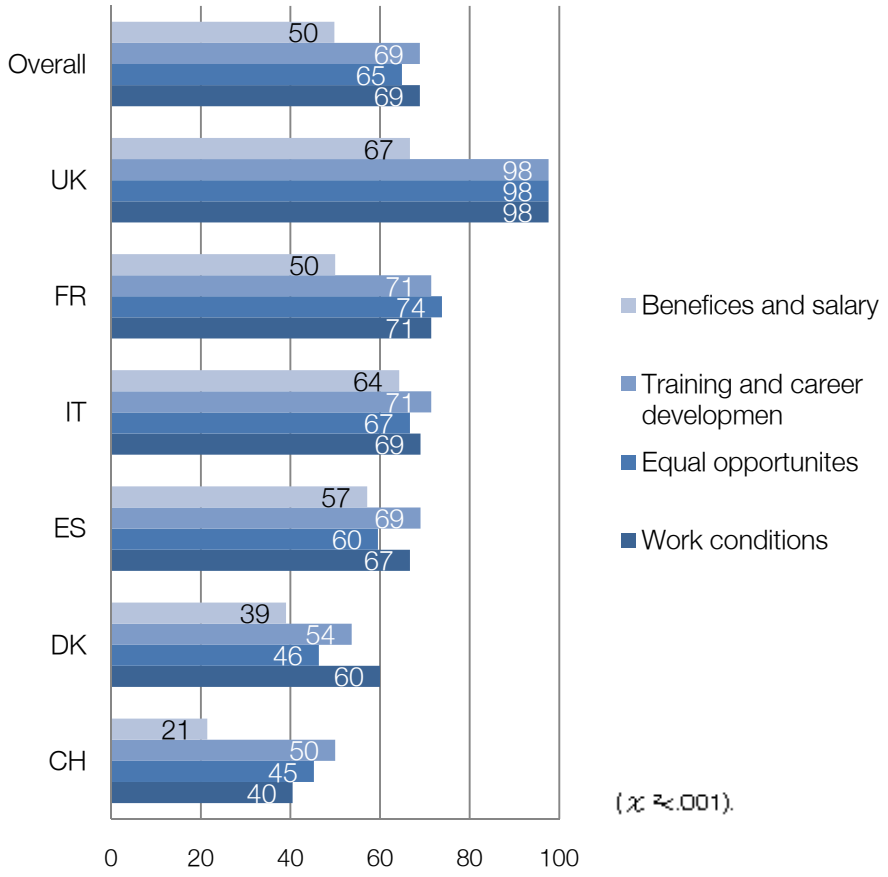
(χ^2<.001).

Environment



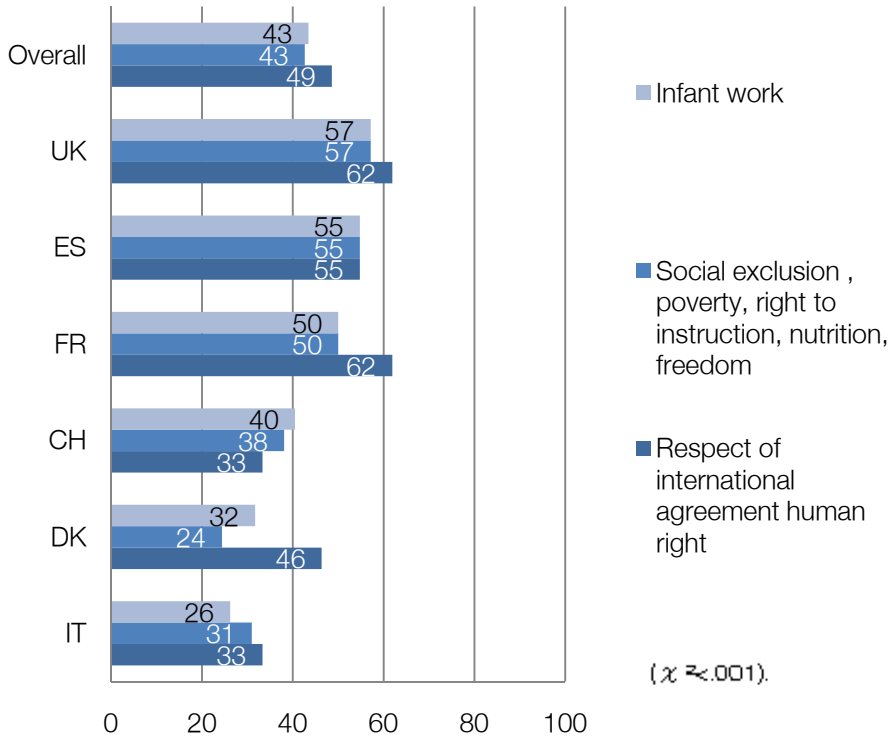
(χ^2<.001).

Work place climate



(χ ≤.001).

Human Rights



(χ ≤.001).

UK and French companies are those that more disclose on issues related to environment. Though being comparatively less disclosing, more than 50% of CH and DK companies inform on their commitment to sustainable development, pollution and environment. This is notable since on other issues this rate is below 50%.

Work place climate is another issue on which UK, French and Italian companies inform comparatevely more than others. As for the topic environment, Danish and Swiss companies reveal a higher disclosure than for other issues (around 50% of companies denote a disclosure on it). Comparatively speaking, Swiss companies rate particularily low in their disclosure on benefices and salaries

Finally, it is interesting to note that Italian companies rate particularly low in their communication on human right related issues, even less than Swiss and Danish companies. In general human right is the issue that is less communicated overall: it is the only issue that rates lower than in 50% for all companies.

Industry differences

Not surprisingly the Bank industry reveals to be most disclosing than other industries on all issues we analyzed. This tendency is followed by companies in the Gas, Water and Electricity industry that are disclosing in many of these issues. Companies that appear to be more frequently as having limited communication on many CSR issues belong to Tourism, Textile, retail and fashion and oil and coke industries. These results are significant from $\chi^2<.050$ or $\chi^2<.005$.

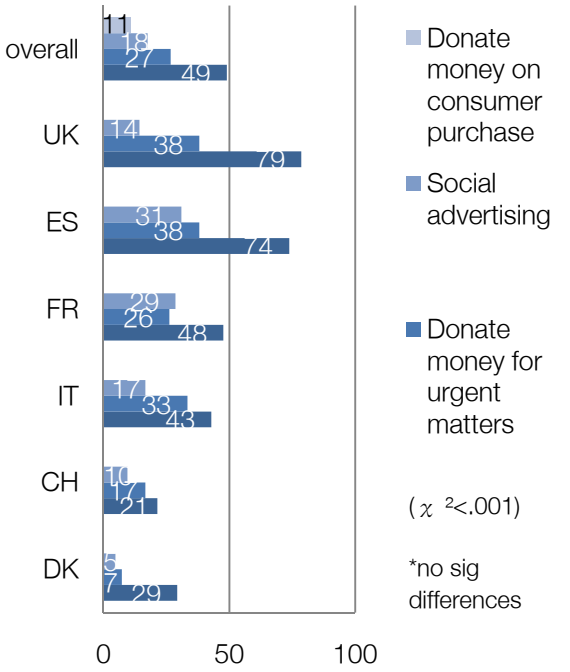
Cause related marketing

Overall only 11% of companies communicate to provide a donation on the base of consumers purchase, 18% inform on their social advertising campaign, 27% inform on the amount of money they donate for urgent matters such as war and earthquakes, and 49% of companies inform on received award for their CSR engagement.

UK and Spanish companies have similar degree of disclosure on Cause Related Marketing activities ($\chi^2<.001$). Specifically they tend to have the same degree of disclosure about their special donations for urgent issues (e.g. war, earthquakes) and about awards and public recognition received on CSR.

Compared to other companies, Spanish

DIsclosure on Cause Related marketing



and French companies inform more on their social advertising campaigns. Either they provide the social campaign online, or a direct link to it.

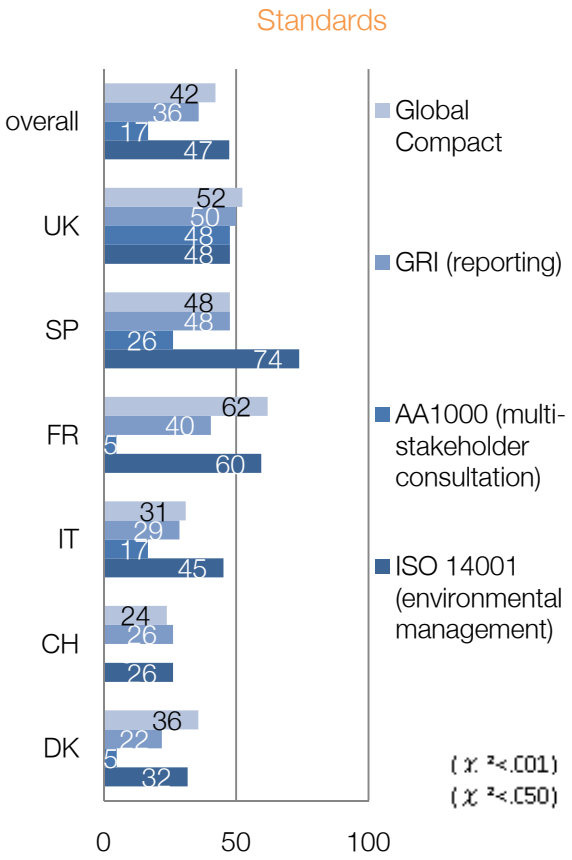
Standards and Indexes

The standard that is most communicated is the ISO 14001 (environmental management), that is communicated by 47% of scrutinized companies. ISO 19001 (quality of management system) is communicated by 19% of companies; AA1000 (multi-stakeholder consultation for accountability, responsibility, sustainability) is communicated by 17% of it; and OSHAS 18001 (health a security at work) is communicated by 14% of companies. Only 7% of analyzed companies certify that their reporting follows the GRI standard reporting, and only 5 % of them certify to have the ISAE 3000 standard reporting. Only 6% inform on their adherence to the Carbon disclosure project. Only 1% on EMAS (eco management audit scheme)

We found significant differences between how companies inform on their standards only in AA1000, ISO 14001 and GRI and their adherence to global compact principles. Companies that most communicate about having an ISO 14001 are from Spain and France followed by UK (χ^2<.001). On the other hand, standard AA1000 is reported instead in particular by UK companies (χ^2<.001), while GRI reporting standard is provided especially by Spanish and UK companies (χ^2<.050). In particular French English and Spanish companies disclose on their adherence to global compact principles

Industry differences

Companies within the food, beverage and tobacco industry are those that most communicate on their social advertising. Banks, telecommunication companies, gas water and electricity companies, chemicals and pharmaceutical companies follow this tendency. These results are significant from χ^2<.050 or χ^2<.005.



Industry differences

Companies that are particularly disclosing on following the GRI reporting standard are those from Bank and Gas, water and electricity industries (χ^2<.050). Companies that notably inform on their adherence to ISO 14001 are Banks, Gas, water, electricity and Chemicals and Pharmaceuticals companies (χ^2<.050). Finally companies informing on OSHAS 18001 are those from gas, electricity and Chemicals and Pharmaceuticals companies (χ^2<.050).

2.2. CSR e-agenda setting: made in ES, IT and UK

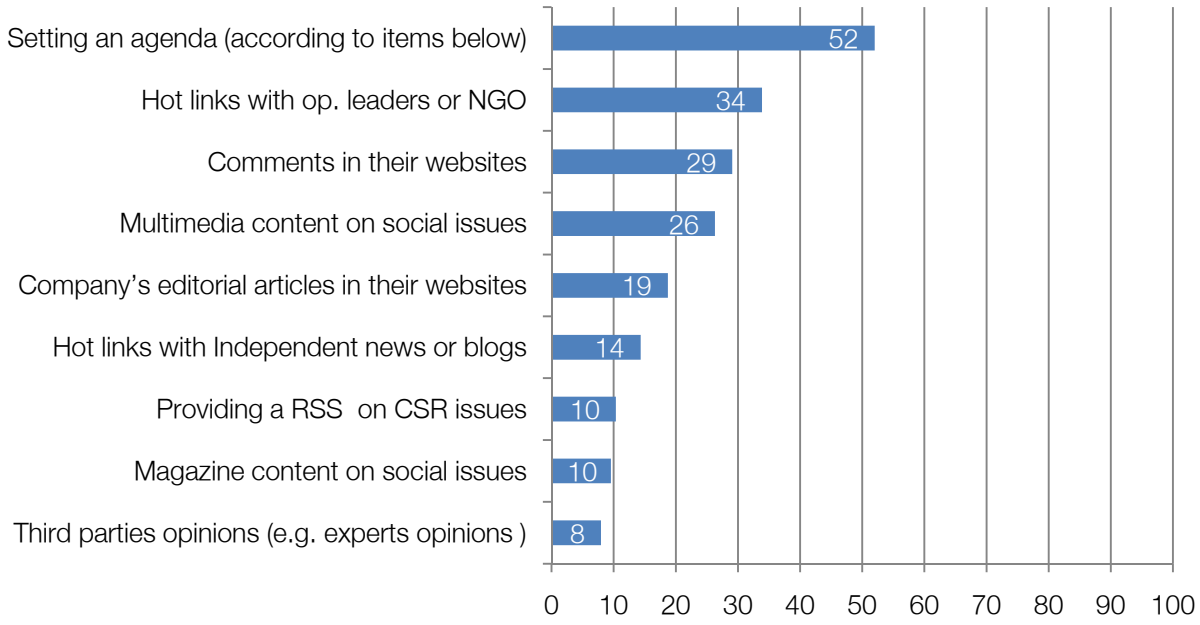
Companies tend to turn their website into an online newspaper to inform not only on their CSR commitment, but also on social issues in general. Spanish, British and Italian companies rate particularly high in this respect.

Overall findings

52% of companies use their website to set an agenda on CSR issues they are committed to. 34% of companies provide hot links with opinion leaders or formalized institutions (such as nonprofit organizations - NGO's). 29% of them post comments on news about CSR they are committed with. 26% of companies publish multimedia content on social issues (e.g. corporate CSR TV, videos documenting on their CSR long term projects); 14% of companies provide hot links with independent open sources or blogs.

Only 10% of companies provide RSS on CSR issues and corporate magazine content on social issues. Besides, only 9% of companies' posts editorial articles in their websites. 8% of companies provide third parties expert opinions in their website.

Use of web site to set agenda



Comments, editorials, links

We found significant differences per country only for some elements. UK and Spanish companies are particularly disclosing their CSR through companies editorial articles on social issues (χ^2<.005) and comments about recent events and trends of social issues (χ^2<.001). Italian and UK companies are those that most inform on CSR by providing hot links with opinion leaders and formalized institutions such as NGO (χ^2<.005).

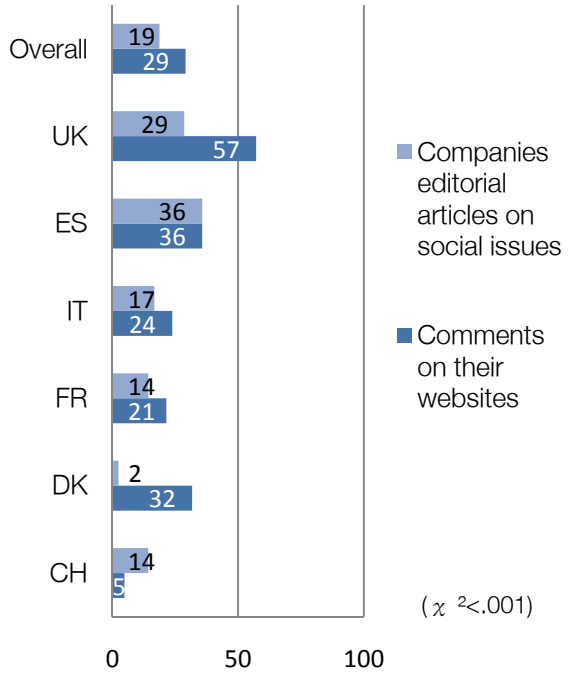
Italian and Spanish companies are those that most inform on their CSR by providing links to independent news sources or blogs. Thus, these are those companies that most link their social engagement to blogging and open source journalism (χ^2<.050).

Swiss and Danish companies are notable for not including in their communication hot links and opinions on current events of CSR.

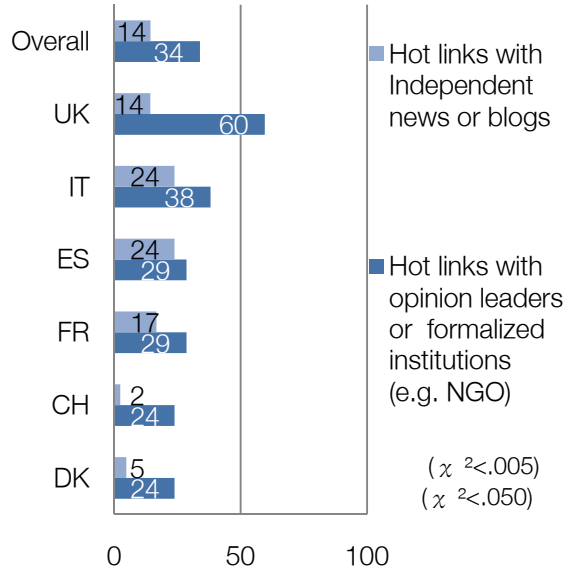
Industry differences

Companies within Gas, water and electricity industry are those that most disclose their commitment to CSR by providing hot links with independent news or blogs (χ^2<.005), multimedia content (χ^2<.050). Together with food and tobacco companies they are also those companies that most provide community discussion boards on social issues (χ^2<.050)

Opinionists websites



Hot links



2.3. Web 2.0: a South European experimentation

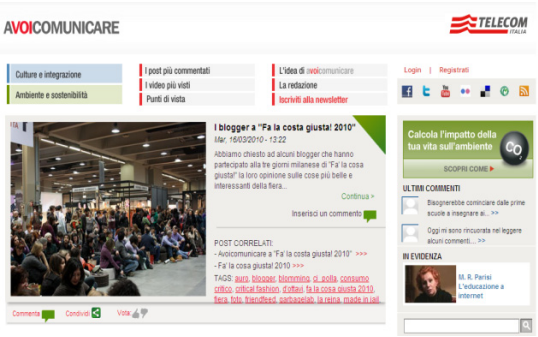
CSR communication through web 2.0 is in its early stages. Spanish, italian and french companies are those that most experiment.

CSR Corporate Blogs

Overall, only the 5% of companies have corporate blogs on CSR issues. We were able to document examples in particular from Spanish Italian and French companies which experiment this new type of CSR communication. Hereafter are presented some examples.

Italian companies

Telecom Italia has a blog called “A voi comunicare” (you communicate) where people -famous or less famous- take a position toward issues related to ecology, health, etc. It is a space where interview-videos are posted. Some are professional produced by bloggers of “a voi comunicare”, others are not. People can also post their point of view on social issues. Political and environmental issues are particularly discussed in this blog. Users highly participate in this blog.



Benetton group has a blog called “Benetton Talk” where the company invites users to “tell us things we should think about today”. People upload pictures, video, comments on topics they find important for our society. In this blog users post mainly things related to art and creativity: some interesting pictures and inventions from users are uploaded. This is in line with Benetton engagement toward young generations and their development of creativity. Users highly participate in this blog.



Autogrill has a blog called “on the Move” where people can read and discuss themes and issues that shape day to life in Autogrill: consumer culture, food, beverage, travel, transports, companies, etc. People post videos, comments. Users highly participate in this blog.



Fiat Group has a blog space within the website “Sustainability: be guided by the future” in which they permit users to rate sustainability projects the company is investing or will invest in.



Spanish companies

BBVA has a blog called “open talent”, where people can post their entrepreneurship projects, comment on projects. BBVA blog aims to provide funding opportunities to young entrepreneurs, who will be selected by BBVA to fun their projects. Many projects are posted by users.



Mapfre has a blog called “circula seguro” opened by Fundacion Mapfre and Michelin. The aim of the blog is to inform of security when driving. People can post questions, comments and reflections on how to drive with security. Many questions and comments are posted



La Caixa has a blog called “el blog de la Caixa” where are posted a wide number of news about the company, were people can post their comments. At least each three news there are posts on the company’s and its foundations’ commitment to social issues.



Caja Madrid has a blog called “Red de blogs obra social Caja Madrid . Its aim is to bring people do discuss about issues that are relevant in our society.



Telefonica has a blog called “red de Catedras Telefonica”, a platform that aims to improve the communication between Telefonica and a number of universities in Spain so to analyze the impact of technologies on society. Themes debated are plural: climate change, education, health, security, social media, web, new technologies, etc.



French companies

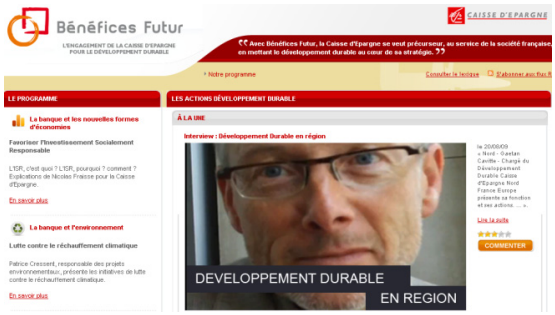
BNP Paribas has a blog called “for a changing world” where employees, partners and users of the web can exchange their point of view on sustainable initiatives. The blog includes a wide range of comments on many issues, from culture, diversity, education, solidarity, health, etc.



Danone has a blog called “pied sur terre” that aims to make users discussion issues of sustainability in our society. Through the blog the company directly informs on the corporate commitment to CSR.



Caisse d'Epargne has a blog called "Bénéfices Futur" where the company informs users on sustainability projects that are put forward by the company. Users can post comments.



Use of social network

Overall, only 14 % of companies use social network to disclose their CSR. They use one or more of the following social networks.

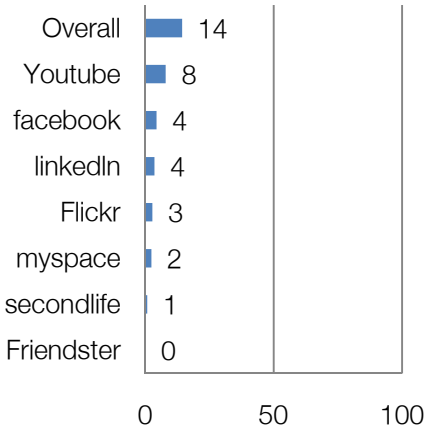
8 % of companies under scrutiny use you tube. To provide videos of their social projects, especially long term ones.

Though a high number of companies have a profile in Facebook and LinkedIn (companies mainly use it for internal or employer branding purposes), only 4% use these social networks specifically to disclose their CSR. The majority of them are from Spain and Italy (χ^2<.050).

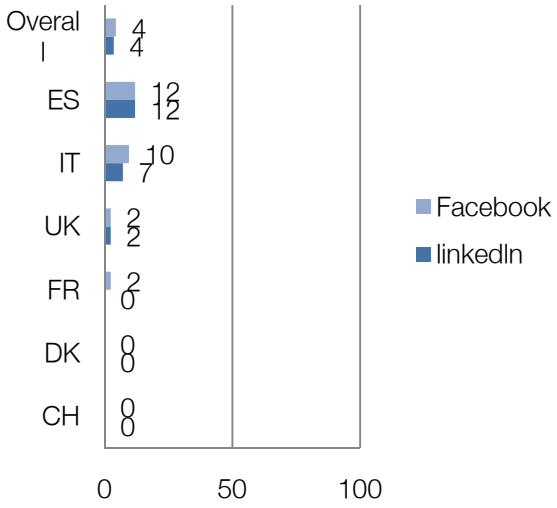
What these companies do is to promote their internship programs for young generations (for example Union Fenosa and Sodexo, BBVA). Also, they promote their foundations, specific projects or blogs (e.g. Telecom Italia, Benetton). Some of them also diffuse their sustainability report (e.g. Fiat) through Facebook and LinkedIn.

In 3% of cases we found out that web users fortify a company's CSR online campaign with spontaneous advertising or users are solicited by the company to create a company's multimedia CSR campaign. In 2% of cases users are invited to develop games or plays around CSR issues, and in 1% of cases users are invited by the company to "build" virtually their CSR products (e.g eco-oriented)

Disclosure CSR through social networks



Disclosure though Facebook & LinkedIn



3

Opinions of who communicates

3.1. Engaging in or communicating CSR: That's the question!

Is it more difficult engaging in or communicating CSR? Managers find that both processes have their complexities and risks. Risks can be avoided easily with a reliable communication based on prudence and balance, rigor and transparency and by getting to know the media and the audience and stakeholders.

Communicating is easier than engaging in

- "Communicating actions is easy. The true challenge lies in the development of these actions" (Spain)
- "Well planned CSR activities communicate their meaning by themselves "(Italy)

Communicating is more difficult than engaging in

- "Doing CSR is just following our values. Communicating could be a bit tricky - we do not want to brag" (Denmark).
- "We face a problem when communicating CSR: lack of credibility" (Spain).
- "It is difficult to convey the key messages and data in a concise, simple way" (UK).
- "There are many different expectations from stakeholders" (Switzerland).
- "Effective and credible communication covers areas where the company has performed badly, or which are far more complex than is publicly understood" (UK).
- "It is really difficult to communicate CSR engagement, without the action being perceived by the public as marketing" (Spain).

Why is engaging in CSR difficult?

Communicating CRS is seen as an easier task than engaging in it by some of the respondent organizations, who indicated that "what is difficult is implementing responsible policies. Once they are implemented, communicating them is easy" (Italy) and "well planned CSR activities communicate their meaning by themselves" (Italy).

Yet implementing CSR is an immense task. It requires the mobilization of "the whole organization" (Spain) and the transformation of the working processes in day-to-day activities. As one UK company stated, doing "CSR is about changing the culture of an organization, about finding new ways of working, about considering more than the financial bottom line. All of this is a major challenge to any organization".

Thus, CSR is central in companies' business strategy and implies facing the global industry context as well as its fundamental issues. One Danish company understood CSR as "much, much more than communication. Actually, we view it more as an internal change management tool or even business development, which takes into consideration the conditions that the business is now facing (climate change, outsourcing, demanding stakeholders, etc.)".

Changing processes involved in the CSR requires working with different units and individuals as it must be implemented and understood across the company "from the bottom levels up to the managerial level" (Italy). Size and location(s) of the company need to be taken into account. For one Danish company, "implementing principles and strategies in a large organization with more than 22,000 employees in 14 countries is a much bigger challenge than communicating about what we do and why".

Some managers pointed out the technical complexity of implementing CSR. The processes require a lot of planning, commitment, and time. It has "longitudinal and multidisciplinary characteristics" (Spain), and "a serious performance in CSR requires a real engagement over time" (France). Moreover, CSR involves not only intra-organizational elements, but also external ones. As one Danish company stated, "doing CSR properly will often also mean engaging both internal and external stakeholders in the process."

The following quotation summarizes the opinion of those who find engaging in CSR more difficult than communicating it: "Putting in place the necessary commitment, framework, processes, and KPIs to measure and continuously make progress is a difficult task. Once all of this is set, then it becomes easy to communicate CSR activities" (Switzerland).

Why is communicating CSR difficult?

"Communicating CSR is very important because it's a way of getting optimal results in CSR: growth in reputation and brand value. Therefore, communication costs and interest are not discussed" (Spain). Communicating CSR provides vital implications for firms. Results can be important improvements, but a lot of possible risks are also possible. As one Italian company put it, "knowing how to communicate CSR in an effective way within the company and with our own stakeholders is key, not only to CSR success but also for the company itself. The company may find a competitive advantage and good relations".

Firms can encounter difficulties in communicating CSR, such as identifying what it means to engage in CSR. "Often an organization is involved in aspects of CSR and for us this is often just running a well-managed business. To communicate effectively the organization must define what CSR is for itself and communicate this both internal and externally" (UK). Yet some of the respondents identified more technical difficulties in communicating in an effective and credible way. "Communicating CSR is more complex, as it involves far more shades of grey. Effective and credible communication covers areas where the company has performed badly, or which are far more complex than is publicly understood. This requires more skill and subtlety than is needed for simply carrying out social investment projects or measuring the socio-economic status of a local community, as it is a unique task each time" (UK).

Expected audiences also transform the way in which companies manage CSR disclosure. If communication is addressed to the general public, the challenge seems to be finding key and clear messages and putting them in a "simple way that people are prepared to read" (UK) because "social and economic tissue, at least in Italy, still remains immature regarding these issues" (Italy). In measuring the risk

of public perception, one Danish company focuses “more on educating the industry and our clients around CSR issues than communicating about our own initiatives.”

However, the audience can also be seen in a more complex way, as indicated by several different agents. “There are many different expectations from stakeholders. What is compelling for one audience is insufficient for another. Getting the balance between KPIs (and choosing which KPIs) and stories is a perennial challenge. The raw material is not difficult to find; describing it in a way that meets the expectations of external observers is more challenging” (Switzerland). The different possible channels for communicating CSR also imply challenges. Achieving a wide audience can be quite competitive as firms contend with other "interesting news and stories in the public domain” (Denmark).

In this sense, the main perceived risk comes from the relationship with media. “When communicating CSR, the company always depends on third parties” (Spain), and these parties do not always share the same objectives. “Many companies perceive it as a risk to communicate about CSR and hesitate to do so because they know that the media will search for negative stories” (Denmark).

For one Danish company, “CSR is all about walking the talk and talking the walk. It is what you do that matters. The difficult part is giving the receiving end of your communication the correct picture. Neither too much nor too little.” As was previously indicated, choosing the KPI to be transmitted is problematic: “doing CSR is just following our values, communicating could be a bit tricky, we do not want to brag, only being open and clear in our reporting, telling about our development, but clearness could also be misinterpreted” (Denmark).

Companies can risk their credibility if the messages are not balanced: “we face a problem when communicating CSR: a lack of credibility. There is still a perception that what gets communicated is smoke and mirrors” (Spain). The main problem stated in this sense is that CSR can be misunderstood for social marketing or interpreted as green washing: “a company is not always legitimated to communicate its own CSR actions. Its stakeholders may become suspicious, may accuse the company of green-washing” (France).

Understanding the relationship between engaging in and communicating CSR

Taking into consideration all of the previously stated challenges, it can be concluded that the way in which CSR—and the relationship between communicating and engaging in it—is understood varies from company to company and from manager to manager. Therefore, some firms understand CSR as a communications-driven function: “invariably the communication of the CSR approach and achievement will drive the doing of CSR” (UK). Yet others view it as an integrated part of their foundations and values, so they “see no need to communicate it” (Denmark).

In addition, the boundaries between action and disclosure are not firmly defined. For some of the respondents’ managers, the relationship seemed clear: “if you act fundamentally social responsible, you can communicate easily, transparently, and credibly” (Switzerland); “Isn't it obvious? You should only

communicate what you are doing" (Switzerland); and "doing CSR is a natural part of our morale in Denmark" (Denmark).

Yet the disclosure of CSR is suspicious even within the profession. One manager stated that, "making statements or communicating is not enough. Very often, unclear or blurred initiatives are hidden behind elegant communication activities" (Italy). Another believed "that we often find statements of purposes, which do not correspond to actual achievements within the company, rather than the contrary" (Italy).

One respondent synthesized CSR as such: "The practice of CSR and the ease of 'doing CSR' in my understanding varies from company to company and most likely by sector and country. In a company scenario, it depends on the support of those at every level of the business (but esp. support from the top) and across functions; and implicit in this is the extent to which it is a priority to the core business. Communicating CSR also has its challenges. The question doesn't specify whether CSR is communicated accurately (or indeed whether it's done effectively), which is important to establish in terms of the ease of communication since the proliferation of CSR related articles and associated claims of 'green wash' may suggest that in fact it's all too easy to 'communicate CSR'. This also relates to the knowledge and understanding of those communicating the messages and, linking back to the ease or difficulty of doing CSR whether there is, in fact, anything to communicate" (UK).

3.2. The "marketing" risk of communicating CSR

We asked managers to tell us if communicating CSR has the risk of being accused of doing marketing while communicating CSR. Overall, managers perceive this risk mainly when communication does not respond fairly to what is being done.

It is not risky or it is easy to overcome

- If real and measurable facts support communication, then the company can easily and at any moment demonstrate whatever has been said (Italy).
- A reliable communication should not mean risks. On the contrary, it should mean an opportunity to increase profile (Spain).
- CSR communication is right and proper because it helps share experiences and creates awareness in the public (Italy).

When it is perceived as risky, what are the risks?

- For a UK firm, "risk is present for the following reasons:
- If the communication is not aligned to what the business is actually doing, communicating can also attract further scrutiny
- if the organisation has not addressed the large CR issues relating to its core business activities
- If CR is overly communicated in relation to a specific product or brand where it is not appropriate" (UK).

Overcoming the risk

- By being prudent in your own communication you can handle this risk (Denmark).
- With robust stakeholder engagement and a sophisticated credibility driven approach to CSR communications, risks are managed and mitigated (UK).

There is no risk or it is easy to overcome

Some companies stated that "there are no risks involved" in communicating CSR actions (Spain and Italy). If CRS is "aligned with the business strategy" (Switzerland) or if it "is effectively integrated into the business model, the debate about image green washing gets easily overcome" (Spain). Similarly, another respondent added that, "if real and measurable facts support communication, then the company can easily and at any moment demonstrate whatever has been said" (Italy). Therefore, communication can be seen as an opportunity "to demonstrate the company's real commitment in terms of resources and organizational structures involved" (Italy). "A reliable communication should not mean risks. On the contrary, it should mean an opportunity to increase the profile, win trust, and motivate and drive others to do the same" (Spain).

Communicating CSR can also provide the opportunity for public engagement. "CSR communication is useful because it provides the company with the fair image. It is also right and proper because it helps share experiences and creates awareness in the public" (Italy). Indeed, "only when the company communicates its own engagement is it possible to get the other actors' commitment over the targeted

objectives and share actual results" (Italy). Communication CSR "helps to build up culture over these issues" (Italy).

When it is perceived as risky, what are the risks?

Nevertheless, some companies consider that the risk of being perceived as marketing is always present (Denmark), particularly if communication does not respond fairly to what is being done. "Communication must go hand in hand with an effective implementation of everything being stated" (Italy). As one manager stated, "evidently, if little is done (or barely anything, or even something wrong) a lot of communication becomes risky" (Spain).

For one UK firm, "risk is present for the following reasons:

- If the communication is not aligned to what the business is actually doing, communicating can also attract further scrutiny
- if the organization has not addressed the large CSR issues relating to its core business activities
- If CSR is overly communicated in relation to a specific product or brand where it is not appropriate" (UK).

The damage to the organization's reputation, credibility, or coherence could be bigger if companies are "caught in saying but not doing," which could damage "the company's authenticity, and thereby the consumers' perception of the company as real and trustworthy" (Denmark) or if "there is something dirty in the backstage, and then communication is used to wash away the guilt" (Italy).

Overcoming the risk

One UK Company explained how to avoid risk. "Following some very simple rules should prevent accusations of green washing. These could be summarized as follows:

- Address your big issues head on; don't shy away from your material issues because they are difficult.
- Be honest and balanced in your communications, not just the good news stories.
- Respond to what your stakeholders are asking for; if you communicate what people are interested in, it is more difficult to be accused of green washing and PR" (UK).

Prudence, balance, are focus were identified as ways of dismantling risks. "By being prudent in your own communication you can handle this risk" (Denmark). The accusation of simply engaging in marketing "is only likely if the communication is not balanced (e.g., only good news) or focuses on issues that the reader does not recognize as being significant to the business" (UK). Some managers consider it necessary to communicate the bad news as well: "The most important thing is not to make a picture perfect!" (Denmark).

Responses differed in regard to reducing appointed risk related to the audience and media. Some respondents pointed out that communicating through media perceived as green washing can only be prevented with "rigor and transparency of CSR" (Spain). Others asserted that the media can be useful for CSR disclosure as "it is better to have one's activities communicated by a third party to enhance credibility. External verification and demonstration of stakeholder

engagement can be helpful in allaying doubts" (Switzerland).

Risk also depends on the stakeholders' involvement in communication CSR, and internal and external audiences need to be considered separately. "Media are more interested in the bad news, rather than the good news often seen as green washing" (Switzerland). In addition, "it is often challenging to convince internal stakeholders of the need for transparency, rather than PR" (UK).

Understanding this difference is essential for managing risk. "With robust stakeholder engagement and a sophisticated credibility-driven approach to CSR communications, risks are managed and mitigated. Companies that understand what works with different audiences will be able to craft compelling communications strategies that provide a mixture of hard data, credible visions backed by performance indicators (NGOs), and compelling case studies (civil society/ customers)" (UK).

Relationship between communication and marketing

In any case, the boundaries between communicating and marketing are not strictly clear. Sometimes this confusion can be integrated into the organization's structure, but "it is crucial that the responsibility of CSR not be placed in the marketing department or with non-CSR professionals" (Denmark). CSR can become "exclusively a marketing plan [if] the company does not really integrate social responsibility within their policies and processes" (Spain). Even if "CSR is not suitable for general marketing purposes, [it] can indirectly benefit that effort" (Denmark).

Communicating CSR can also be understood as marketing as "some companies conduct a type of communication that might be qualified as social marketing [whose] objective is to get market approval or the media approval of a particular group" (Spain).

Some managers indicated that they "already [see] evidence for the claims of green washing" (UK), such as when firms use "a form of communication where the form wins over content" (France). But they warned that "CSR actions solely designed for marketing purposes get the truth out" (Italy).

3.3. Attitudes of public opinion and/or mass media

We asked manager's opinions on weather public opinion and/or mass media are skeptical toward those companies who inform about their CSR actions. Most of the managers do not see this scepticism in media and public opinion at least for that companies committed to communicating their actually implemented CSR action. Public interest for these actions has been growing lately. Other respondents perceive that more transparency is requested due to past scandals.

The majority of respondents do not see such scepticism

- Mass media offer a favourable treatment to companies that inform about their policies and activities in the realm of CSR (Spain).
- Actually, many actions are well understood (Italy).

Those who see scepticism state

- Business credibility is affected by numerous corporate scandals (Spain).
- They should be. It is a part of having a critical judgement of the information you receive (Denmark).

It depends...

- On company's reputation (Italy) and credibility (Denmark; Switzerland).
- This depends on the industry in which your company is active (Switzerland)

Are public opinion and/or mass media skeptical?

Most manager respondents did not think that public opinion and mass media are skeptical toward those companies who provide information about their CSR actions. These managers very positively perceived the relationship with media and public opinion. One manager from Italy stated that, "I believe that public opinion is nevertheless stricken favorably towards those who communicate their commitment in this subject"; another manager said, "mass media offer a favorable treatment to companies that inform [the public] about their policies and activities in the realm of CSR" (Spain).

These managers further pointed out that media are suspicious only of those companies that focus on communication rather than the CSR action. As previously indicated, if communication is carried out in a responsible and truthful way, "it may deliver a high level of trust" (Spain). In the same sense, one manager stated that, "if the company develops serious CSR planning and reporting, public opinion will then be interested in understanding and consolidate a reliable relationship with the company" (Italy). According to a Swiss company "campaigning is negative, but basic communication work, for instance in presentations or in a chapter in a report of the company, is positive." So the skepticism "depends really on behavior that is not CSR oriented" (Italy).

"Actually, many actions are well understood" (Italy) as "nowadays, there is fairly widespread knowledge of these subjects within media and among opinion leaders" (Italy). The public is also assumed to be interested and even "asks for more information about CSR actions" (Italy). Indeed, something has changed in the past few years regarding media perception of and interest in CSR. "There has been growing interest in CSR activities and performance over the last few years, particularly from the media" (UK). "Media have evolved, they have assimilated CSR concepts. Therefore, it's possible to believe that media appreciate companies supporting transparency" (Spain).

Yet another group of respondents perceived the media as skeptical and considered that "suspicion is logical when they perceive an unfair leap between what is actually performed and what gets communicated; when the focus is just advertising, without the balance needed" (Spain). "All our experience shows that more transparency is requested by a wide range of stakeholders" (Switzerland). The reasons for such suspicion stem from past experiences as "business credibility is affected by numerous corporate scandals" (Spain). "Probably because in the early days of CSR some companies have been less focused on CSR and more focused on image building" (Denmark).

In other words, journalists are supposed to be critical (Denmark). "They should be. It is a part of having critical judgments of the information you receive" (Denmark). This can be "both understandable and stimulating. Public opinion and media will welcome [it] if the form and content of communication are good, and if the recounted facts are real and verifiable" (France). "This gives more credibility to the information on the report, because an independent party is in charge of validating all the information" (Spain).

The last possibility is to see media and public opinion as "indifferent" and "more than skeptical" (Italy). If companies can profit from some interest, trust can be built. "When one does have the opportunity to engage and explain one's actions sensibly, rather than in sound bites, the reaction from both the public and media is usually very positive. If you have enough of their attention, you can explain convincingly" (Switzerland).

It depends...

Public opinion and/or mass media depends on the company's reputation (Italy) and credibility (Denmark; Switzerland), which can be related to the company's previous performance. "There is an inherent danger that reports from companies that have faced public criticism are faced with skepticism. However, a good quality report will accept that they have performed badly in the past, and will explain what the company is doing to improve on this poor performance" (UK).

Different perceptions are also based on the sector (Switzerland). Industries' reputation can vary significantly. For example, "in telecoms there is less skepticism about the core nature of the business than there may be in the tobacco or airline industries reporting on CSR" (UK). As one manager put it, "large corporations and the traditional 'sin' industries such as tobacco, big business and specific sector of industry have reputational issue. This is driven by large scandals, the media, and also arts and culture. I consider this in light of films such as The Whistleblower, Syrianna, Michael

Clayton, The Constant Gardener, etc." (UK).

The nature of the products and production were also indicated as a factor. “Public opinion is swayed by much more than CSR communications such as the nature of the product, history of the company, and personal experience of the company (as a consumer, supplier, or employee)” (UK). A manager from a fashion and apparel company stated that, “I don't think they are skeptical but they are definitely more alert and this is very important since CSR work hardly ever guarantee 100% security in the full chain of suppliers” (Denmark).

In certain circumstances, strategic planning can impeach CSR communication, “as was the case during a gap in reporting when the business was in transformation” (UK). Possible cultural differences (Denmark) also need to be addressed in communicating CSR as public perception can vary (UK). As one manager stated, it “depends on which part of the world you are in. Generally, I think that in Europe the public and the media prefer CSR communications to be rather subtle and based on actual results” (Denmark).

3.4. CSR communication for corporate image during corporate crisis

We asked if embedding a company's image around CSR engagement is a risk during a crisis since there can be a boomerang effect. Managers responses highlight that if CSR is understood as part of the central identity of the company and remains stable also in the times of crisis, such risk does not exists. CSR can even turn to an opportunity in hard times. It is then crucial that the CSR principles permeate all parts of the company and the way it conducts business.

Risks only for those companies that do not embed CSR

- This is only a risk if CSR internally is seen as marketing (Denmark).
- If a company makes its commitment to society over the long term and close to its own core business, it is more likely to remain constant to its principles rather than to follow trends set by others" (Switzerland).
- CSR "may turn out to be a competitive advantage when an economic crisis occurs" (Spain)

There is always a risk. Past events and examples speak for themselves

- This is definitely a risk (Denmark).
- I don't think it's safe to go out on a 'CR ticket'. Good example of this is BP with their 'Beyond Petroleum' campaign. It can come back to bite (UK).

Corporate image as much more than CSR

- Many factors influence corporate image, not only CSR policies (Italy).
- The company must communicate other aspects too (Italy).

Risks only for those companies that do not embed CSR

Again, for those that disagree, as it was previously pointed out, the risk of communicating CSR arises only when companies act in opposition to their CSR strategy or perceive it as marketing more than an integral and transverse part of their business. In this sense, one Danish manager thinks that "a boomerang effect could only happen if you act against the formulated CSR-policy" (Denmark). Another executive from the same country added, "This is only a risk if CSR internally is seen as marketing" (Denmark). A third respondent concluded that, "if a company's CSR activities are truly embedded and informed by the core business, there is no such risk or it can actively be mitigated by proper communication" (Switzerland).

Stressing the need to understand CSR as a long-term strategy, one respondent stated that, "if a company makes its commitment to society over the long term and close to its own core business, rather than investing in shorter-term or philanthropic actions that serve a cause that is not so relevant to the area of activity of the company, it is more likely to

remain constant to its principles rather than to follow trends set by others" (Switzerland). As such, CSR is understood as part of the central identity of the company and must remain stable even in times of crisis. "It is what you do in a time of crisis that defines you. If you do not wish to do CSR in a time of crisis, you should not do it at all" (Denmark). For some companies, "the CSR engagement is above the brand. For us, the CSR is our basic values, and they do not change because of a crisis" (Denmark). Moreover, "this statement requires that the crisis implies a reduction of CSR, and this is not always true" (Italy). Indeed, CSR can even be a positive element in hard times. It "may turn out to be a competitive advantage when an economic crisis occurs" (Spain) as "in crisis times the corporate image will always be impacted. An effective approach to CSR management should in fact limit the damage" (UK).

This is true not only because it could be good for business. "Especially in times of crisis, corporate transparency and social responsibility play a key role" because a company can develop "programs that support the economic situation and not just build a corporate image for exclusively market reasons" (Spain). "In this period of economic crisis, invest heavily in CSR, because CSR creates value, guarantees a stable return (Italy). Furthermore, "CSR is also about risk/issues management. Any company has potential negative issues, but a company that communicates honestly and openly and strives to do its best has a far better chance to control and navigate through a potential crisis" (Denmark).

There always is a risk. Past events and examples speak for themselves

Respondents who agreed that risk always exists perceived the same risks as those who did not agree with this idea. "This is definitely a risk. If a company wishes to brand itself as a responsible business and build an image around its CSR engagements, it is crucial that the CSR principles permeate all parts of the company and the way it conducts business. Possible times of crisis make this even more important" (Denmark). The difference between those who disagree and those who agree is that the latter focus on talking about examples, pointing out that a low profile could be strategic. For instance, "examples show that keeping your head down can be (but is not generally) a better strategy than building a CSR image" (Denmark). Moreover, "claiming to act CSR like and with ethical standards is of course dangerous if very bad examples of the opposite emerge" (Denmark).

Some companies demonstrate through examples what could be the positive or negative consequences of embedding a company's image around its CSR engagement. "One particular example which has now occurred several times—although not in my company sector—is the case of a CSR-based or ethical company selling to a bigger corporate. This seems to generate the potential for negative press and yet those companies seem to continue as successful brands even when the now parent company is not distinctively defined by its CSR" (UK). Other respondents provided more concrete cases. "I don't think it's safe to go out on a 'CR ticket'. A good example of this is BP with their 'Beyond Petroleum'

campaign. It can come back to bite. It's safer to communicate responsible business practices alongside other aspects of the business. Having said that, M&S seem to have managed their Plan A campaign very well" (UK). In addition, "it is also risky for Bacardi to hire Michael Schumacher as champions of avoiding drink/driving. If he is caught, the brand might suffer greatly! Do not be holier than you are!" (Denmark). Another manager added that, "certainly a risk [exists] here, people enjoy finding fault with a company that sells itself as ethically or environmentally pure. Examples include the accusations of green washing levelled at BP and the recent problems faced by Rio Tinto" (UK).

Corporate image as much more than CSR

One group of respondents stated that "many factors influence corporate image, not only CSR policies" (Italy). Consequently, "CSR is embedded in the core management of the company, and although it may influence on image in a positive way, it is impossible to build corporate image on CSR" (Spain). Even if it would be possible, building corporate image around CSR only "could be harmful since an univocal relation could be established" (Spain).

What are the factors of corporate image beyond CSR according to our respondents? "Corporate image must be based on efficiency, profitability, transparency and in compliance with the norms, among many others"(Spain). "It is rightly depicted only when this particular corporation knows how to perform its own trade: products known by their quality, correct price, contents…" (Italy). These opinions emerging from interviews might not be shared by other professionals who might consider corporate image as perceptions of something more superficial such as corporate projections; However, they enlighten one clear point. Communication needs to consider that "CSR is a transverse part of the company and therefore must remain transverse in the particular corporate image, not the central factor" (Spain). Furthermore, "the company must communicate other aspects too" (Italy). The place of CSR in a company's communication is limited. According to one Danish manager, "our company would never build our image around our CSR engagement, but we see an opportunity in CSR to strengthen and balance the public perception of our company" (Denmark).

"CSR engagements should never be the main topic of communication activities, but complementary contents. The image and, more importantly, the reputation of a company mainly depend on communicating the core competences, core efforts, and the stakeholders' benefits" (Switzerland).

3.5. CSR advertising: a debated practice

We asked about the degree to which advertising with a social dimension can be considered as hidden publicity instead than authentic social engagement of the company. In this particular point, opinions about the relationship between CSR and advertisement are as different as they could be. One respondent answers "CSR communication should be looked at as advertising" (Denmark), when other says "advertising should be kept away from CSR reporting/communication" (Denmark)" or "never use CSR in advertising!" (Denmark).

CSR communication should be perceived as advertising (Denmark)

- Do good things and tell about (Switzerland).
- The public always appreciate advertising with a social dimension (Italy).
- It is a win-win-situation (Switzerland).

Should advertising be kept away from CSR communication?

Never use CSR in advertising!" (Denmark).

- Using CR for advertising suggests this something from marketing budget not an embedded philosophy or corporate standard to which the organisation consistently operates (UK).

It depends...

- Mainly "on whether the advertising is around core business or not" (UK).
- This depends entirely on the nature of the advertising and the nature of the product (UK).
- It is necessary, in fact, that employees do not perceive a gap between messages and facts (France).

CSR communication should be perceived as advertising

Companies that think CSR can be part of the advertising strategy share the principle "do good things and tell about [them]" (Switzerland). One Italian manager asked, "why should people misunderstand this type of advertising?" (Italy). We can infer an answer from one colleague: "It is clear to everybody that the company looks to publicize itself. It is legitimate for a company to promote its image; the essential requirements are very clear to the public, there is no deceit. The important thing is to make true assertions" (Italy).

In one sense, managers think that "the public always appreciate advertising with a social dimension, whenever it reflects a real purpose to specifically follow the stated objectives" (Italy). "Communicating social/ecological efforts complementary to core stakeholders benefits can only result in a win-win-situation" (Switzerland). In any case, the respondents also perceived risk in the same direction indicated in previous questions. Advertising with a social dimension, as CSR communication, should only be done "when the company is truly committed to the different areas of CSR; this can be advertised without any risk, if it is done with transparency and in a rigorous manner" (Spain). "This could only happen if corporate social activities

were not coherent with its mission, vision, and strategies" (Italy).

Should advertising be kept away from CSR communication?

Some companies asserted that "advertising should be kept away from CSR reporting/communication" (Denmark). An even stronger opinion was "never use CSR in advertising!" (Denmark). "If the idea is to advertise, it should not be used as propaganda of activities or social engagement. It is important to separate these types of activities and manage them through an adequate channel according to their nature" (Spain).

Sharing this view, one manager stated that "using CSR for advertising suggests this something from a marketing budget not an embedded philosophy or corporate standard to which the organization consistently operates" (UK). For a Swiss company, "the basic principle is: do not spend a lot of money (primary costs) to communicate CSR actions."

It depends...

Some of the companies mainly looked at "whether the advertising is around core business or not" (UK). "Every social investment must have a reason why [it is] associated to the company's core business and its impact on society must be measured and must generate a 'win–win' situation for everyone, company and society" (Spain). For example, "an oil and gas major advertising its renewable business, which accounts for 1% of its profit, is clearly hypocritical. However, the same company emphasizing that it is meeting a social need for energy is much less risky, as it is far more intellectually coherent and compelling" (UK).

"The nature of the advertising and the nature of the product" also need to be considered. "If it is designed as pure promotion, it is a risky strategy (buy me, we're a great company). If however, it is offering information or guidance that would also benefit the consumer/environment I think this is less risky (buy me, wash at 30 degrees, and help save energy)" (UK).

Those who perceived CSR as an internal issue believe that "the employees are the primary concern, internal pressure is strong" (France) so it is necessary that they "do not perceive a gap between messages and facts" (France). "In particular, the younger workforce demands more than money from a company (e.g., meaning and purpose)" (Switzerland).

Some companies believe that there are still changes to come regarding this issue. One manager stated that there is a lot to envisage about the relationship between advertising and CSR actions. "I think that an extremely careful analysis of the current corporate internal practices is needed in order to use a social dimension as an advertising tool" (Italy). Although another manager stated that governments or agencies will take part in it: "With time, it will be regulated such as what is beginning to happen with environmental issues" (Spain).

3.6. CSR blogging: it is a question of character!

We asked about the practice of developing CSR corporate blogs as risky or non risky places to express a company's position. This statement, as the previous, provokes different reactions among the respondents. On one side, those who agree with the statement, think that "it is definitely too risky, because corporate blogs are in general considered as a marketing attempt" (Italy), or "I don't think that blogs are the adequate tools for communicating a company's involvement in social responsibility" (Switzerland). On the opposite side, some manager state "I don't see what exactly may be become that risk" (Spain), or "as long as your activities are real and sincere it will be a natural thing to discuss it through blogs" (Denmark). Other managers consider that blogs are good to be used if the company is ready for them.

Blogs, no thanks or at least not yet.

- It is definitely too risky, because corporate blogs are in general considered as a marketing attempt (Italy)
- Blogs are media that still have to be validated. The web is widely dominated by spontaneity and a company is not spontaneous, by definition (Italy).

Blogs as an opportunity...

- As long as your activities are real and sincere it will be a natural thing to discuss it through blogs (Denmark).
- Blogs are real exchange places, and real challenge places between the company and its stakeholders (France).

With some (avoidable) risks.

- Using corporate blogs is risky because there is no censorship. My experience with blogs is that you find many critical voices from participants themselves (Switzerland).
- Blogs can be seen as a genuine effort to be more transparent. But they will lose credibility if they're seen to just reflect the company line" (UK).
- Blog management will require a good communication policy and a quick response to

Blogs, no thanks or at least not yet.

An important group of the interviewed companies do not use blogs to communicate CRS: "This is not currently a medium of engagement for us" (UK) and "we do not use a blog (yet) so have no direct experience" (UK). One Italian company argued that "blogs are media that still have to be validated. The web is widely dominated by spontaneity and a company is not spontaneous, by definition" (Italy). A Danish colleague added that "studies show that corporate blogs have very low interest and credibility, because they are perceived as hidden marketing instead of a genuine dialogue between the company management and the consumer or private person" (Denmark). Likewise, blogs are not considered to be a medium useful in all sectors and with all audiences. An oil and gas company indicated that blogs could be appropriate "for a small, youth-

oriented company […] to communicate CSR issues (cf. Howies). For a large company, they read like a desperate attempt to keep up with the times" (UK).

Blogs as an opportunity...

Some of the respondents indicated that blogs could be interesting spaces that could contribute to corporate communication. They represent "an opportunity to underline how the stakeholders are involved in specific issues" (Italy) and "an additional communication channel, with the specificity that it allows having direct knowledge of its readers' opinions" (Spain). In this sense, "blogs are real exchange places and real challenge places between the company and its stakeholders" (France).

Some companies are already using this medium to communicate CSR both within the firms and toward wider audiences. One Spanish bank has "an internal project called blogosphere, and it is an ideal medium to know one of the most important stakeholders: employees. A company blog where people can share opinions, suggestions, etc." Two other companies reported about how their corporate blog enables people to discuss issues that are relevant in society (Spain, France).

With some (avoidable) risk

Using blogs can also be seen as a risk source. "Blogs, in general, mean a risk, because they resemble people's real opinions" (Spain). The main risk perceived is that critics could be included in blogs. "Using corporate blogs as places where to express the company's position upon CSR issues is risky because there is no censorship. My experience with blogs is that you find many critical voices from participants themselves. This is a disservice to companies' CSR commitment and activities" (Switzerland). One manager stated that "corporate blogs very often are places where the management gets attacked, and therefore, they should not be used by managers or by who wants to display CSR actions, which on the contrary, should be really implemented" (Italy).

This risk is simultaneously a major strength as the use of blogs can be translated into accountability that "is one of the main elements of those companies that implement CSR in a serious way" (Italy). As a manager from UK pointed out, "there are upsides and downsides, [blogs] can be seen as a genuine effort to be more transparent. But they will lose credibility if they're seen to just reflect the company line" (UK). The risks are then "dependent on how much the blog is controlled and the extent to which it's an interactive forum. If the blog also accommodates responses from readers, then it could be seen as a more genuine or authentic method of engagement than one-way advertising" (UK).

Blog management is the key to avoiding risks. It "will require a good communication policy and a quick response to critical content" (Switzerland) as "bloggers need to respect a few ground rules (honesty) and express their own personal view—e.g., not speak 'on behalf of...'—and then it works" (Switzerland). Staying "on the CSR issue" could also help in this sense (Denmark)

4

Final conclusions

Cross-national tendencies in Europe are a reality, but they cannot be imputed into managers' different risk attitudes to CSR communication. CSR communication emerges as a practice in constant change and redefinition

UK, ES, IT and FR companies disclose the most

UK companies comparatively revealed the highest disclosure, followed by southern European companies (IT, ES, and FR). UK, Spanish, Italian and French companies most often provide direct online access to information on CSR or sustainability; provide online access to their social reports; inform about what they do for workplace climate, local economic development human rights, governance, community involvement, environment, ethics, responsible market orientation, and stakeholders' inclusion in their strategy; inform on cause-related marketing activities; and provide access to or inform on their social advertising.

Social reporting still not an institutionalized practice in Europe as it is in US

Our study pinpoints that a bit less than one third of our sample provides online access to their social report or thematic report. This is a surprisingly low number of companies if we consider that we included in our sample European companies with the highest revenues and that social reporting is a very common practice among Fortune 500 companies (e.g., Haniffa and Cooke, 2005). Thus, comparatively speaking, social reporting is still not a highly institutionalized practice in Europe even thought the majority of companies (48%) provide CSR content in their annual reports. This result is representative of the eleven industries we scrutinized.

Issues and standards most communicated among top European companies

All companies communicate what they do in regard to workplace climate, community involvement, environment, ethics, human rights, governance, responsible market orientation, and stakeholders' involvement. Issues that are most communicated are related to the environment, market orientation, and workplace climate. The issue that is least often addressed is human rights. The most reported standards are ISO 14001 (environmental management), ISO 19001 (quality of management system), AA1000 (multi-stakeholder consultation for accountability, responsibility, sustainability), and OSHAS 18001 (health and security at work). With regard to social issues and standards communicated, our study confirms tendencies identified by previous studies (e.g., Dando and Swift, 2003; Adams and Evans, 2004; Esrock and Leichty, 1998; the Havas study, 2009). Environment is among the most communicated issues, along with quality management system and employees relations.

Information is starting point. The future is setting an e-agenda on social issues

A significant number of companies use their websites to set an agenda on social issues. Again this tendency is particularly present among companies from the UK, Spain, Italy, and France. This means that companies use their websites not only to provide information on what the company does in CSR, but also as a platform to provide information, opinions, and comments on social issues in general. This finding testifies to companies' strong interest in becoming a point of reference (i.e., a platform) for those users who want to know more not only about how the company is being socially responsible, but also about social issues in general. Some of these companies even produce multimedia materials, corporate TV, and documentaries on social issues.

In addition, a few companies, especially from Spain, France, and Italy, even decided to develop corporate CSR blogs, where they provide a platform to initiate an open source discussion of the key social issues in our global society. Some are in line with the company's commitment while others are more general, yet they are considered by the company as key for society's evolution. The company produces interviews and initiates discussions in which users can respectively participate and comment. They also allow comments on users' posts.

Previous research clarifies that the use of the web for agenda setting purposes is not new (Esrock and Leichty, 1998; Ku et al., 2003; Birth, Illia, Lurati, and Zamparini, 2008). Nevertheless, our findings are new in that they document how companies not only tend to communicate more and more as "agenda setters," but also some experiment with a form of CSR journalism that finds its identity in the open source journalism. Open source journalism is a kind of semi-participatory journalism that occurs online; people who are not formally part of a newspaper can be considered journalists. Can companies, with their CSR blogs and web agenda-setting attitude, represent a new form of online journalism? It is too early to find a definitive answer to this question. Only another research design will provide the opportunity to find an answer. What is certain is that companies are changing how they communicate CSR. They care not only about social reporting or descriptive information about what the company does, but also about being gatekeepers within the debate on social issues in our society.

Scandals are easily spread, but so are good practices. Managers do not fear skepticism

Our results highlight that managers consider CSR disclosure to be more of an opportunity than a risk. This kind of communication can "increase profile" (Spain), "demonstrate the company's real commitment" (Italy), or even "strengthen and balance the public perception of our company" (Denmark). Of course, some risks are perceived in communicating CSR. As one respondent stated, "there is no bulletproof formula for doing good CSR" (Denmark). The main risk pointed out in almost every question related to losing the company's credibility and reputation as well as stakeholders' trust. In particular, CSR advertising and blogging are still highly debated tools as some managers consider them to be too

risky given that they are marketing-related tools. The differences in perceptions of opportunity and risk can be linked with different ways of understanding CSR. CSR is still in process of professionalization, and boundaries are not firmly defined, as demonstrated in this report. Consequently, CSR strategies and their communication are diverse and change over time. However, a common view among respondents is that CSR communication has recently become better known by media and the general public, who seem to have increasing interest in such issues. Scandals are easily spread, but so are good practices. Thus, managers do not fear the public skepticism as in the past, when only bad practices were news.

Avoiding risks in communicating CSR

In their responses, managers pointed out several ways to avoid CSR risks. The most secure approach is engaging in good CSR, which can range from effective planning and strategy to respecting the company's values, engaging all levels of the firm, and/or considering the global context of the industry. We summarize what our respondents reported us in the following statements, which we provide as guidelines:

1. "You should only communicate what you are doing" (Switzerland). "There is no risk when the company's behavior is totally coherent" (Italy). It is key to "integrate CSR in your processes and policies" (Spain) "Personal experience of the company and its product counts beyond communications" (UK).
2. "Following some very simple rules should prevent accusations of green washing. These could be summarized as follows: Address your big issues head on, don't shy away from your material issues because they are difficult. Be honest and balanced in your communications, not just the good news stories. Respond to what your stakeholders are asking for; if you communicate what people are interested in, it is more difficult to be accused of green washing and PR" (UK). "The most important thing is not to make a picture perfect!" (Denmark). "Being prudent in your own communication, you can handle this [marketing] risk" (Denmark)
3. To avoid stakeholder's skepticism, "the raw material [to communicate CSR] is not difficult to find; describing it in a way that meets the expectations of external observers is more challenging" (Switzerland).
4. Do not use "a form of communication where the form wins over content" (France).
5. "It is crucial that the responsibility of CSR is not placed in the marketing department or with non-CSR professionals" (Denmark).
6. It is about "building up a culture over issues" (Italy). "If the company develops a serious CSR planning and reporting, public opinion will be then be interested in understanding and consolidating a reliable relationship with the company" (Italy). Measuring the risk of public perception means focusing "more on educating the industry and our clients around CSR issues than communicating about our own initiatives" (Denmark).
7. To avoid audience skepticism, create the right conditions: "if you have enough of their attention, you can explain convincingly" (Switzerland).
8. Manage internal relations and communication is key. "Mobilize the

whole organization" (Spain)."CSR is about changing the culture of an organization, about finding new ways of working, about considering more than the financial bottom line" (UK). "Internal pressure is strong" (France). In particular, "the younger workforce demands more than money from a company (e.g., meaning and purpose)" (Switzerland).

9. Public perception can vary (UK). You need to address "possible cultural differences" (Denmark), which "depends on which part of the world you are in" (Denmark).
10. "CSR engagements should never be the main topic of your communication activities, but complementary contents" (Switzerland) as "CSR is a transverse part of the company and therefore must remain transverse in the particular corporate image, not the central factor" (Spain). "The company must communicate other aspects too" (Italy).
11. Before engaging in social advertising, it is necessary to conduct "an extremely careful analysis of the current corporate internal practices" (Italy). CSR advertising depends on "the nature of the advertising and nature of the product" (UK).
12. Look at your industry. "Different perceptions are also based on the sector" (Switzerland). For a sector under criticism, "a good quality report will accept that they [companies in the industry] have performed badly in the past and will explain what the company is doing to improve on this poor performance" (UK).
13. Do not go against your culture. For example, blogs could be appropriate "for a small, youth-oriented company […]. For a large company they read like a desperate attempt to keep up with the times" (UK). This is not the rule for everybody; however, it speaks about being what you are.
14. If you use blogs, be aware that "there is no censorship" (Switzerland). A blog has to be real, not built on a story because "blogs are real exchange places" (France).

Communicating vs engaging in CSR

Managers find that both processes—engaging in and communicating CSR—have their complexities and risks. Those who consider engaging in CSR to be difficult believe that CSR is about changing the culture of an organization, finding new ways of working, and considering more than the financial bottom line. Those who consider CSR communication to be difficult believe that the most frequent problems are the lack of credibility of this type of communication, difficulty conveying concise messages, and difficulty fitting the numerous different stakeholders' expectations. In addition, to be effective, CSR communication should provide a realistic picture about the company, although this is a difficult role for communications as one should also provide information.

Possible explanation for why CH and DK disclose less

Interview results did not reveal any cross-national pattern among European managers and their risk perception to CSR communication. Thus, we cannot confirm previous studies (e.g., Tixier, 2003; Maignan and Ralston, 2002) in that a low degree of social disclosure depends on managers' low risk attitude toward CSR. Swiss and Danish companies do not disclose less CSR because they fear

the media or public's skepticism more than managers from Spain, the UK, France, or Italy, so how can we explain our results that northern European companies disclose less than others in Europe?

We can consider these findings in light of the following statement from a Swiss manager: "The basic principle is: do not spend a lot of money (primary costs) to communicate CSR actions." This statement overall expresses that communicating CSR is just not a priority, which can be interpreted in light of some studies (see, for example, Hofstede, 2001; 2005) that argued that the Spanish, Italian, and French cultures tend to formalize activities, report on, and show off their own status more than Swiss and Danish cultures. People in southern European countries believe that status helps gain others' respect. In the Swiss and Danish cultures, it is quite the contrary: Reporting is low, and also status is not so important that it must be brought to the forefront because one expects to be treated independently from it. As such, one might propose that southern European companies might disclose more CSR than Danish and Swiss companies because in the former their cultures indicate that it is key to formalize a company's activity in formal written communication that certifies how far the company is following international guidelines of CSR commitment whereas in the latter it is not. Our results do not provide specific evidence to support this argument; nevertheless, we consider it to be an interesting next step to be explored.

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Annexes

Companies in the study

A. Menarini, Industrie Farmaceutiche Riuniti
A2a Spa
Aare-Tessin Ag Für Elektrizität
Accor Sa
Acquirente Unico S.P.A. In Forma Abbrev
Air Europa Lineas Aereas S.A.
Air France - Klm
Airbus Sas
Alcatel-Lucent S.A.
Aldeasa Sociedad Anonima.
Almirall
Alpitour S.P.A.
Api Anonima Petroli Italiana S.P.A. - Api
Arkema
Arla Foods Amba
Ascom Holding Ag
Astrazeneca
Autogrill S.P.A.
Avanzit S.A.
Aviva
Axa
Bae Systems
Bâloise-Holding
Banco Bilbao Vizcaya S.A
Banco Santander Sa
Barclays
Barilla G. E R. Fratelli - Societa' Per Azioni
Barry Callebaut Ag
Bcd Travel Denmark A/S
Benetton Group Spa
Bestseller
Bg Energy
Bischofszell Nahrungsmittel Ag
Bkw Fmb Energie Ag
Bnp Paribas
Bnp Paribas Assurance
Borealis Group
Bp
Bracco Spa
British Airways
British American Tobacco
British Energy Group
Bt Group
Bucher Ag Langenthal
Cable & Wireless
Cablecom Gmbh
Cairn Energy
Caja De Ahorrros Y Monte De Piedad De Madrid
Calltrade Carrier Services Ag
Campofrio Food Group, S.A.
Camst
Carlsberg A/S
Carrefour Sa
Casino Guichard-Perrachon Sa
Cattolica Assicurazioni
Centrica
Charles Voegele Holding Ag
Chocoladefabriken Lindt Und Sprungli Ag
Christian Dior Sa
Clariant Ag
Club Mediterranee Sa
Cnp Assurances
Cofares Sociedad Cooperativa Farmaceutica Espanola
Cokes De Carling
Compañia De Seguros Y Reaseguros Sa Caser
Coop
Coop Danmark A/S
Cortefiel Sociedad Anonima.
Crédit Agricole
Credit Suisse
Creditras Vita Spa
Dampskibsselskabet Norden A/S
Danoil Exploration A/S
Dansk Supermarked A/S
Danske Bank A/S
Debenhams
Decathlon Sa
Dfds As
Diageo
Dong Energy A/S
Dosenbach-Ochsner Ag Schuhe Und Sport
Ebro Puleva, S.A.
Edison Spa
Efg Bank European Financial Group
El Corte Ingles S.A.

Electricite De France Sa - Edf
Elektrizitaets-Gesellschaft Laufenburg Ag
Endesa, S.A.
Enel Spa
Energi Danmark A/S
Eni Spa
Ercros S.A
Erg Power & Gas - Societa' Per Azioni
Eroski Sociedad Cooperativa
Esselunga Spa
Eutelia S.P.A.
Fenaco
Ferrero Società Per Azioni
Fertiberia S.A.
Fiat S.P.A.
Fibertex A/S
Fondaria-Sai Spa
France Télécom Sa
Fs Cargo S.P.A.
Fuchs Lubrifiant France
Gamesa Corporacion Tecnologica Sa
Gas Natural Sdg, S.A.
Gecos - Generale Di Commercio E Servizi S.P.A.
Generali Assicurazioni Spa
Georg Fischer Automotive Ag
Gestore Dei Servizi Elettrici - Gse Spa
Glaxosmithkline
Gn Store Nord As
Go Voyages
Grifols
Group Intesa San Paolo
Groupe Caisse D'epargne
Groupe Danone Sa
Grupo Amper Sa
Grupo Catalana Occidente Sa
Grupo Corporativo Ono Sau
Grupo Mahou-Sanmiguel
Gruppo Coin S.P.A.
H. Lundbeck A/S
Helvetia Holding
Hermes International Sa
Hotelplan Holding Ag
Hsbc
I Viaggi Del Ventaglio Spa
Ibercaja Vida Compañia De Seguros Y Reaseguros Sa
Iberdrola Sa
Iberia, Lineas Aereas De Espana Sa
Ic Companys A/S
Imperial Tobacco
Industria De Diseno Textil Sa - Inditex
Ineos Group
Intercontinental Hotels Group Plc
J. Sainsbury
Johnson Matthey
Jyske Bank A/S (Group)
Kilroy Travels International A/S
Kuoni Reisen Holding Ag
La Caixa Caja De Ahorros Y Pensiones De Barcelona Sa
Ladbrokes
L'air Liquide
Legal & General
Lloyd´S Of London
Lloyds Tsb
Lvmh Moet Hennessy Louis Vuiton Sa
Maersk Olie Og Gas
Manor Ag
Mapei Spa
Mapfre Sa
Marks & Spencer Group
Mejeriforeningen
Mercadona Sa
Meridiana S.P.A.
Messer Schweiz Ag
Metro De Madrid Sa
Migros-Genossenschafts-Bund
Monte Dei Paschi Di Siena Spa
Morrisons
Msc Crociere Sa
National Grid
Nestle S.A.
Network Rail Infrastructure Limited.
Next
Nh Hoteles S.A.
Nordea Bank Danmark Group
Norden
Novartis Ag
Novo Nordisk A/S
Novozymes A/S
Nowaco
Nykredit Realkredit A/S
Pargesa Holding Sa
Parken Sport & Entertainment A/S
Parmalat S.P.A.
Pensiondanmark Holding As
Perenco
Pernod Ricard Sa
Petroplus Holdings Ag
Peugeot Citroen Automobiles Sa
Pfa Pension

Piaggio & C. S.P.A.
Pierre Et Vacances Sa
Pilatus Flugzeugwerke Ag
Postauto Schweiz Ag
Ppr S.A.
Prada S.P.A.
Predica
Prudential
Renault
Repsol Quimica Sa
Rhodia Sa
Roche Holding Ag
Rolls-Royce Group
Rosukrenergo Ag
Royal Bank Of Scotland
Sanofi-Aventis
Saras S.P.A. - Raffinerie Sarde
Sas Scandinavian
Schweizerische Bundesbahnen Sbb
Scottish And Southern Energy
Sma Spa
Societa Crociere Mercurio
Société Générale
Sodexo
Sol Melia S.A.
Sonofan - Now Telenor
Sorin S.P.A.
Sos Cuetara S.A.
Spal Tlc S.P.A
Suez
Supergros A/S
Swiss Reinsurance Company
Swisscom Ag
Swissôtel Holding Ag
Syngenta Ag
Tdc
Tecnicas Reunidas, S.A.
Telecom Italia S.P.A.
Telefonica Sa
Teleperformance
Telewest Uk
Telia Stofa A/S
Tesco
Thomas Cook Group
Tiscali Spa
Top Danmark A/S
Touraventure Sa
Triumph International Spiesshofer & Braun Kommanditgesellschaft
Trygvesta As
Tumare Corporation
Ubi Banca
Ubs Ag
Unicredit Group
Unilever
Union Fenosa Sa
Vattenfall A/S
Veolia Environnement
Vestas Wind Systems A/S
Viajes Halcon Sa
Viajes Marsans Sa
Vivendi
Vodafone
Whitbread Plc
Wolseley
Yesos Diez Ibañez Sl
Yousee A/S
Zurich Financial Services Group

Codebook

N°	NAME	VARIABLE VALUE AND LABEL	VARIABLE DESCRIPTION
General info on the company			
1	Info1	Name	Company name
2	Info2	Spain Italy France Denmark Switzerland	Country
3	Info 3	Banks Insurance Textile, Fashion retail Gas, Water & Electricity Oil and Coke Food, Beverage and Tobacco Chemicals and Pharmaceuticals Telecommunications Transport and Automotive Retail & Wholesale Tourism & Hospitality	Industry
	Info 4	public private limited company cooperative company non classified Joint stock company – SPA One-person joint stock company – SPA Cooperative company with limited liability – SCARL One-person company with limited liability - SRL	Legal form
	info 5	> € 9001 € 6001-9000 € 3001-6000 € 1000-3000 < € 1001 No Answer	Revenue
5	Info 5a	insert number	Assets under management (only for financial)
6	Info6	Insert label	Independent status
7	Info7	insert label	parent company name (specify if available)
8	Info8	insert label	web site
		insert label	Primary business line
Web area dedicated to CSR			
9	warea1	0=N; 1=Y	Is there a social responsibility dedicated area in the website?
10	warea2	Number	Clicks to be done before entering in the social responsibility area (from main web page)
Report (remember to download reports and store them in one folder)			
11	Report1	0=N; 1=Y	Does provide a social report?
12	Report2	0=N; 1=Y	Does provide a thematic report
13	Report 3		Name of report (s)
14	Report 4	0=N; 1=Y	Annual report includes a section on CSR

15	Report5	Number	Pages dedicated to CSR content (in annual report)
Standards			
16	Stardard1	0=N; 1=Y	Does the company says that it adopts the standards for CSR reporting?
17	Standard2	0=N; 1=Y	SA8000 (workers rights)
18	Standard3	0=N; 1=Y	GRI (standard reporting)
19	Standard4	0=N; 1=Y	AA1000 (how to engage stakeholders effectively in CSR management processes)
20	Standard5	0=N; 1=Y	ISO 1400 (Environmental management)
21	Standard6	Label	Other (specify standard). TO BE RECODED AT THE END IF SOME STANDARDS ARE FREQUENTLY USED
Third parties			
22	Third parties1	0=N; 1=Y	Does the company specify that third parties approve - verify independently their CSR engagement?
23	Third parties2	Specify	Name of third party
24	Principle	0=N; 1=Y	Does the company talks about its commitment for international principles such as global compact principles?
Cause related marketing			
25	Causemkt1	0=N; 1=Y	Does the company communicate that it provides a donation on the base of consumer purchase?
26	Causemkt2	Number	Specify amount (deleted)
27	Causemkt3	0=N; 1=Y	Does the company communicate that it donates money for urgent issues? (war, earthquakes)
28	Causemkt4	Number	Specify amount (deleted)
29	Causemkt5	0=N; 1=Y	Does the company communicate its awards and public recognition in CSR ?
Mission, vision, values (CSR issue 1)			
30	Issue 1a	0=N; 1=Y	Companies develop them by involving stakeholders
31	Issue1b	0=N; 1=Y	Company puts mission, vision, values in practice every day
Workplace climate (CSR issue 2)			
32	Issue2a	0=N; 1=Y	Work conditions (health, security, violence, abuses, incidents, work hours)
33	Issue2b	0=N; 1=Y	Equal opportunities
34	Issue2c	0=N; 1=Y	Training and career development, empowerment of employees
35	Issue2d	0=N; 1=Y	Benefices and salary: procedures of recruitment, remuneration, services for families and employees
Community involvement (CSR issue 4)			
36	Issue4a	0=N; 1=Y	Collaborations with communities (projects and initiates in the local community)
37	Issue4b	0=N; 1=Y	Donations and sponsoring: foundations, special events, individual
38	Issue4c	0=N; 1=Y	Workforce involvement. Young, Graduated for internships, support for own employees and their volunteers activities.

Local Economic Development (CSR issue 5)			
39	Issue5a	0=N; 1=Y	Create works
40	Issue5b	0=N; 1=Y	Projects to increase local employment
41	Issue5c	0=N; 1=Y	Help Young generation, learning
Environment (CSR issue 6)			
42	Isue6a	0=N; 1=Y	Sustainable development: way in which companies pursue their economical aims maintaining resources for future development of society.
43	Issue6b	0=N; 1=Y	Sensitize: activities the company does internally and externally to sensitize people toward environment
44	Issue6c	0=N; 1=Y	Garbage, recycling
45	Issue6d	0=N; 1=Y	Pollution
Market (CSR issue 7) - Remember to store in a folder examples of advertising campaigns			
46	Issue7a	0=N; 1=Y	Manage relationships with creditors and suppliers (respect deals, standard of quality for production)
47	Issue7b	0=N; 1=Y	Manage relationships with clients
48	Issue7c	0=N; 1=Y	Security during production processes and distribution
49	Issue7d	0=N; 1=Y	Research and development: look for products that respond to social needs and are respectful for environment
50	Issue7e	0=N; 1=Y	Ethical marketing and advertising
Ethics (CSR issue 8)			
51	Issue8a	0=N; 1=Y	Prevention corruption, money recycling, conflicts of interest
52	Issue8b	0=N; 1=Y	Equal commerce
53	Issue8c	0=N; 1=Y	Ethical conduct
Human Rights (CSR issue 9)			
54	Issue9a	0=N; 1=Y	Respect of international agreements of human right
55	Issue9b	0=N; 1=Y	Impact of the firm in the society for what concerns social exclusion , poverty, right to instruction, nutrition, freedom
56	Issue9c	0=N; 1=Y	Infant work, forced to work
Code of conduct			
57	Code1	0=No; 1=Yes	Does the company describe/provide the company's code of conduct?
58	Code2	0 (min) to 5 (max)	Code of conduct emphasis on environmental issues
59	Code 3	0 (min) to 5 (max)	Code of conduct emphasis on governance and anticorruption
60	Code4	0 (min) to 5 (max)	Code of conduct emphasis on quality of product and goods
61	Code5	0 (min) to 5 (max)	Code of conduct emphasis on labor standards
62	Code 6	0 (min) to 5 (max)	Code of conduct emphasis on human rights
			Other theme in the code of conduct (specify)
Corporate web site to take a position on CSR issues			
63	Agenda1	0=N; 1=Y	Company's editorial articles in their websites
64	Agenda2	0=N; 1=Y	Comments in their websites
65		0=N; 1=Y	Magazine content on social issues
66	Agenda3	0=N; 1=Y	Third parties opinions (experts opinions on their website)
67	Agenda4	0=N; 1=Y	Hot links with opinion leaders or formalized institutions (e.g. NGO)
68	Agenda5	0=N; 1=Y	Hot links with Independent news or blogs*
69	Agenda8	0=N; 1=Y	Multimedia content (e.g. web corporate TV)

			on social issues*
70	Agenda6	0=N; 1=Y	Providing a RSS on CSR issues*
71	Agenda10	0=N; 1=Y	Community /discussion boards on CSR issues*
72	Agenda11	0=N; 1=Y	none of the above items
Corporate blog (maybe also with another company) on a CSR issue - Remember to store examples in a folder			
73	blog1	0=N; 1=Y	The blog permits audience to have a say (video, ideas, pictures) on the issue
74	blog2	0=N; 1=Y	The blog permits audience to projects on CSR issues
			There is no CSR blog
Is present in a Web 2.0 to campaign CSR issues* - Remember to store examples in a folder			
75	Web 2.0 1	0= N; 1= Y	facebook
76	Web 2.0 2	0= N; 1= Y	myspace
77	Web 2.0 3	0= N; 1= Y	secondlife
78	Web 2.0 4	0= N; 1= Y	Friendster
79	Web 2.0 5	0= N; 1= Y	youtube
80	Web 2.0 6	0= N; 1= Y	linkedIn
81	Web 2.0 7	0= N; 1= Y	Flickr
82	Web 2.0 8	0= N; 1= Y	other (specify at the end of the questionnaire)
83	Web 2.0 9	0= N; 1= Y	The company does not use web 2.0
The company initiates "vlobalization" of CSR issues or "citizen CSR ads" - Remember to store in a folder these comments and a print screen of the examples			
84	citizen 1	0=N; 1=Y	Users are invited to "build" virtually their product (that is specifically eco-oriented, social oriented, etc.)
85	citizen 2	0=N; 1=Y	Users generate multimedia material spontaneously on company's CSR engagement
86	citizen 3	0=N; 1=Y	Users are solicited from the company to create company's multimedia material
	citizen 4	0=N; 1=Y	Users fortify a company's CSR official advertising campaign
87	citizen 5	0=N; 1=Y	Users are paid by the company to product advertising that is socially oriented
	citizen 6	0=N; 1=Y	Users are invited to develop games, plays around CSR issues
88	citizen 7	0=N; 1=Y	none of the above items
Finished			
89	Final	label	Final comments – interesting things that could not be coded
90	coder	number	Coder identification

*open publishing, collaborative editing and distributed content

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