

# Corporate Social Responsibility in the 21st Century: A View from the World's Most Successful Firms

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**ABSTRACT.** This investigation is motivated by the lack of scholarship examining the content of what firms are communicating to various stakeholders about their commitment to socially responsible behaviors. To address this query, a qualitative study of the legal, ethical and moral statements available on the websites of *Forbes* Magazine's top 50 U.S. and top 50 multinational firms of non-U.S. origin were analyzed within the context of stakeholder theory. The results are presented thematically, and the close provides implications for social responsibility among managers of global organizations as well as researchers interested in business ethics.

## Introductory remarks

Recent business scandals have shaken public confidence in corporate America (Browning, 2002). The destruction of documents at Enron and Arthur Andersen, charges of fraud at WorldCom, and questionable CEO compensation packages at Tyco have placed such unethical behaviors front-and-center by the media (see Paul, 2002). Unfortunately, the worst may not be over. Senior executives from around the country predicted at an annual business ethics conference that additional scandals may become public (Master and

Heresniak, 2002). Such scandals may have exacerbated recent events such as the 9/11 disaster, the economic downturn, and the war with Iraq, causing investors to abandon the stock market in search of alternative investment opportunities.

In the aftermath of these egregious acts, the business community should be rethinking its responsibilities to the various publics concerned with its operations. The call for reform is evident within the broadcast media, academic research, and the popular business press (see Gibbs, 2002; Maignan and Ralston, 2002; Paul, 2002). For example, a new guide from the nonprofit organization Business for Social Responsibility outlines how ethical behavior should be embedded in a company's operations (Maitland, 2002). Thus, the public is focused now more than ever on what firms are saying about their corporate social responsibility.

## *Corporate Social Responsibility*

The Corporate Social Responsibility (CSR) construct describes the relationship between business and the larger society. An exact definition of CSR is elusive since beliefs and attitudes regarding the nature of this association fluctuate with the relevant issues of the day (Pinkston and Archie, 1996). As such, viewpoints have varied over time and occasionally are even oppositional. However, Milton Friedman contributed to the creation of a general CSR theory by asking questions such as "Should companies take responsibility for social issues?" (Kok et al., 2001, p. 286). He argued that the only social responsibility of

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business is to increase profits by legal means. Consequently, the use of organizational resources for the larger good, such as donating to charities, is detrimental to firms since it may decrease profitability or increase product prices or both (Pinkston and Carroll, 1996).

Critics of this perspective argue that business exists to serve the greater community as well as direct beneficiaries of the company's operations. Accordingly, CSR may be defined in general terms as "the obligation of the firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large and improving welfare of society at large independent of direct gains of the company" (Kok et al., 2001, p. 288). Consistent with this approach, Carroll (1999) identified four components of CSR: economic, legal, ethical, and discretionary or philanthropic. The economic component is business's fundamental responsibility to make a profit and grow. The legal component is their duty to obey the law and to play by "the rules of the game." The ethical component is their responsibility to respect the rights of others and to meet the obligations placed on them by society that ensure these rights. Finally, the discretionary component involves philanthropic activities that support the broader community.

A research paradigm that parallels this perspective is stakeholder theory, whereby business is deemed responsible on such dimensions to specific stakeholder groupings (Maignan and Ralston, 2002). Stakeholders are identified and categorized by their "interest, right, claim or ownership in an organization" (Coombs, 1998, p. 289). While there is some variance in the designation of appropriate clusters, customers, employees, suppliers, and the community are nearly always considered pertinent. Research with U.S. corporations and U.K. firms reveals that companies often report socially responsible behaviors in terms of such specific stakeholder groups (see Robertson and Nicholson, 1996). Hence, stakeholder theory provides a useful framework to evaluate corporate social responsibility through social reporting activities.

### *Corporate social reporting and the Internet*

Corporate social reporting is a method of self-presentation and impression management conducted by companies to insure various stakeholders are satisfied with their public behaviors (see Hooghiemstra, 2000; Patten, 2002). Gray et al. (1996, p. 3) defines corporate social reporting as "the process of communicating the social and environmental effects of organizations' economic actions to particular interest groups within society and to society at large." While most companies historically used traditional mass media as the preferred communication channels, corporations increasingly have turned to the Internet because of its growing reach. A study reported by the United Nations reveals that in 1995 there were 16 million Internet users worldwide; in 2000 that number had climbed to 400 million (Hill and Dhanda, 2002). The number of Internet users is predicted to reach one billion by 2005.

The Internet is different than traditional media in that it allows companies to disseminate more information less expensively and quicker than ever before (Marken, 1998). With access to the Net, interested individuals can acquire information any time, anywhere. The Internet also provides a variety of new content characteristics for corporations to use that enhance their communication effectiveness, such as multimedia applications, search capabilities, and electronic document retrieval (Aikat, 2000). However, the Internet allows groups to view messages designed for other stakeholders that are not intended for them. Within the context of stakeholder theory, "the Internet enables publics to reduce the ability of organizations to act as authoritative gatekeepers of information that stakeholders want" (Esrock and Leichty, 1999, p. 466). As a result, organizations no longer control the flow of information among concerned parties.

Numerous studies have examined aspects of companies' self-presentation of their corporate social responsibility on websites. These investigations focused primarily on the number of CSR statements, the stakeholder groups CSR messages were directed to, and the differences in types of CSR messages across companies/nations. For

example, Esrock and Leichty (1998) used a sample of *Fortune* 500 firms and found that 82% addressed at least one corporate social responsibility issue. A more recent study by the same authors showed that over 85% of these websites contained information for two or more publics (Esrock and Leichty, 2000). Maignan and Ralston (2002) compared the corporate social responsibility and stakeholder issues from websites in the U.S. and Europe, revealing that countries differed significantly in the importance they attached to reporting socially responsible behaviors as well as the CSR issues they wished to emphasize.

### *Research purpose*

Research involving corporate social responsibility and social reporting on the Internet has focused on the groups addressed and the types of messages directed to them. However, there is a lack of scholarship examining the content of what firms are actually saying to these stakeholders. In light of recent interest in social responsibility as a result of corporate scandals, along with the rise of the World Wide Web as a social reporting tool, the following research question is posed:

What is the content of issues within stakeholder groups that leading firms are addressing on their websites regarding corporate social responsibility?

## **Methodology and findings**

### *Method*

Analysis of the websites followed the tenets of grounded theory and qualitative content analysis. Glaser and Strauss (1967) designed the grounded theory method as a way to systematically collect and analyze data for the construction of a theoretical model. Such analyses focus on revealing patterns among the information rather than imposing a framework or concept from outside the discourse/meaning system of the messages under study. The data for this investigation included websites of "top firms" as defined by

revenue rankings: the 2002 *Forbes* top 50 U.S. firms and the 2001 *Forbes* top 50 global (non-U.S.) firms. Both U.S. based and other multinational corporations were included to be consistent with previous research and because issues of social responsibility are being addressed around the world. In total 50 U.S. websites and 43 international websites were available for study. Please see Tables I and II for more information on the sites accessed as well as the missing data.

While precise descriptions of how qualitative data should be collected, organized, and presented remain elusive (McCracken, 1988; Wertz, 1983), the analysis followed steps suggested by Hill (1994). First, the websites were scanned in their entirety for explicit or implicit statements regarding firms' moral, ethical, legal, or social responsibilities to all internal or external constituencies. Second, the information acquired was sorted and then categorized by stakeholder. Third, a search for similarities within the information was undertaken for each category, resulting in the discovery of a number of inter-related and expressive themes. This step involved the reading and rereading of all data points several times, organizing like information into separate groupings, and seeking appropriate identifying monikers. Fourth, the possibility of differences between U.S. and other global firms was explored among the themes and stakeholders.

The next section presents the findings that resulted from this data collection, which occurred during the spring and summer of 2002. Following brief explanations of particular themes within stakeholder groupings, statements from various websites that denote appropriate exemplars are provided. As with most qualitative investigations, these testimonials are representative of the range of responses discovered during the analysis rather than their frequency across websites (see Ozanne, Hill, and Wright, 1998).

### *Findings*

The results of this study reveal that both sets of organizations concentrate their attention on a similar set of stakeholders and approximately the same CSR issues. The variation that occurs

TABLE I  
Top 50 U.S. firms according to 2002 revenue\*

Firm	Abbrev.	Industry
Citigroup		Banking
General Electric company	GE	Various
Exxon Mobile Corporation	Exxon	Oil & Gas
American International Group		Insurance
Bank of America Corporation		Banking
Wal-Mart		Retail
Fannie Mae		Financial services
International Business Machines	IBM	Technology
Philip Morris Companies, Inc.		Consumer Products
SBC Communications, Inc.	SBC	Communications
Morgan Stanley Dean Witter & Co.		Trading company
ChevronTexaco Corp	Chevron	Oil & Gas
JPMorgan Chase & Co.		Trading company
Freddie Mac		Financial services
Merck & Co., Inc		Pharmaceutical
Wells Fargo		Banking
Microsoft Corporation		Technology
Pfizer, Inc.		Pharmaceutical
Goldman Sachs Group, Inc.		Trading company
Johnson & Johnson		Consumer Products
Procter & Gamble	P & G	Consumer Products
Bank One Corporation		Banking
The Boeing Company		Aviation
Wachovia Corporation		Banking
Berkshire Hathaway		Trading company
Verizon Communications		Communications
The Home Depot		Retail
BellSouth Corporation		Communications
Duke Energy		Energy
General Motors Company	GM	Automotive
Intel Corporation	Intel	Technology
American Express Company		Financial services
El du Pont Nemours & Co.	DuPont	Various Products
U.S. Bancorp		Banking
Merrill Lynch & Company		Trading company
Washington Mutual, Inc.		Banking
Allstate Insurance Company		Insurance
United Parcel Service of America, Inc.	UPS	Shipping
FleetBoston Financial	Fleet	Banking
Bristol-Myers Squibb Company		Pharmaceutical
PepsiCo, Inc.	Pepsi	Beverages
WorldCom Group		Communications
United Technologies Corporation	UTC	Technology
Coca-Cola		Beverages
Target		Retail
Hewlett-Packard	HP	Technology
Household International		Financial services
Phillips Petroleum Company	Phillips	Oil & Gas
American Electric Power	AEP	Energy
Lehman Brothers Inc.		Trading company

\* Information from Forbes 500s, 2002, on Forbes.com.

TABLE II  
Top 50 international firms according to 2001 revenue\*

Firm	Abbrev.	Country	Industry	Website availability
DaimlerChrysler		Germany	Automobile	Available
Royal Dutch/Shell Group	Shell	Netherlands	Oil & Gas	Available
BP Amoco Group	BP	United Kingdom	Oil & Gas	Available
Mitsubishi		Japan	Trading Company	Available
Toyota Motor Company	Toyota	Japan	Automobile	Available
Mitsui & Co.		Japan	Trading Company	Available
Itochu		Japan	Trading Company	Website unavailable
TotalFina Elf		France	Oil & Gas	Website unavailable
Nippon Tel & Tel		Japan	Telecom	Available
AXA Group		France	Insurance	Available
Sumitomo		Japan	Trading Company	Available
Marubeni		Japan	Trading Company	Available
Volkswagen Group	VW	Germany	Automobile	Available
Hitachi		Japan	Electronics	Available
Siemens		Germany	Various	Available
ING		Netherlands	Financial	Available
Allianz Worldwide		Germany	Insurance	Available
Matsushita Electronic Components Co.		Japan	Household Products	Available
E.On		Germany	Electric Utility	Website unavailable
Sony		Japan	Electronics	Available
Deutsche Bank Group		Germany	Financial	Website unavailable
CGNU Group	CGNU	United Kingdom	Insurance	Available
Credit Suisse Group		Switzerland	Financial	Available
Carrefour Group		France	Retail	Available
Nissho Iwai		Japan	Trading Company	Available
Hondo Motor Company	Honda	Japan	Automobile	Available
BNP Paribas		France	Financial	Available
Nissan Motor Company	Nissan	Japan	Automobile	Available
Toshiba		Japan	Technology	Available
Fiat Group		Italy	Automobile	Available
Mizuho Holdings		Japan	Financial	Available
Generali Group		Italy	Insurance	Available
HSBC Group		United Kingdom	Financial	Available
Fujitsu		Japan	Technology	Available
NEC Corporation		Japan	Technology	Website unavailable
Ahold		Netherlands	Retail	Available
UBS		Switzerland	Financial	Available
Nestle		Switzerland	Food Product	Available
Tokyo Electric Power		Japan	Electric Utility	Available
Samsung		South Korea	Trading Company	Available
ENI		Italy	Oil & Gas	Available
Fortis		Netherlands/Belgium	Financial	Available
Unilever		Netherlands/ United Kingdom	Food Product	Available
Metro		Germany	Retail	Available
Prudential		United Kingdom	Insurance	Available
ABN-Amro Holding		Netherlands	Financial	Available
RWE Group		Germany	Utility	Website unavailable
Peugeot Groupe		France	Automobile	Available
Sumitomo Mitsui Banking		Japan	Financial	Available
China Petroleum & Chemical		China	Oil & Gas	Website unavailable

\* Information from Forbes 500s 2001 on Forbes.com.

between U.S. and other global firms typically is in the specificity of their CSR messages with regard to their ultimate goals and objectives. When such differences exist, they are noted within the appropriate subcategories below.

*General value statements.* Many of the firms espouse an ethical framework that guides the accomplishment of their overall mission within society. This framework covers a broad spectrum of ethical issues and provides a context within which they define their relationships with internal and external publics. Such CSR messages often include a listing of core values and their descriptions. Both U.S. and other global firms act similarly in their use of general value statements.

JP Morgan Chase provides an excellent example of this genre of CSR messages among U.S. corporations. It includes a brief statement of core values followed by a generic definition of each.

Behaviors and principles that describe what we stand for – integrity and respect – and what we deliver – excellence and innovation.

Integrity – Striving at all times to do what's right and adhere to the highest ethical standards.

Respect – Valuing the perspectives and expertise of all to surface the best ideas and insights.

Excellence – Achieving high-quality results by continuous improvement and superb execution.

Innovation – Going beyond the commonplace to break new ground.

The ABN-AMRO Holding website presents a similar framework from the other global firms that includes a brief summary of corporate values but without the broad descriptions. Nonetheless, this statement also is advanced with the purpose of guiding the organization's relationships with its various stakeholders.

Transparency and dialogue are of crucial importance in all our relationships if we are to maintain our reputation as a respectable and reliable institution. Articulating what we stand for unites us as a group.

This unity lies in our Corporate Values: Integrity, Respect, Teamwork and Professionalism. They are key in fulfilling our mission and objec-

tives. By defining our Business Principles we have taken these important values one step further in order to clarify what they mean in the relationship with our audiences.

*Environmental policies.* As an addendum to these general value statements, both U.S. and other global firms often establish comprehensive environmental policies. These CSR messages are developed for a variety of stakeholder groups, and they typically reveal a proactive concern for the larger ecology while serving the needs of their customers. Some are more broadly articulated with little specificity, while others are listed numerically and provide operational details.

In the next message, Coca-Cola demonstrates their general interest in the ecology and their efforts within the context of their own market domain. The statement provided is an exemplar of the more general form of environmental policies.

A large part of our relationship with the world around us is our relationship with the physical world. While we have always sought to be sensitive to the environment, we must use our significant resources and capabilities to provide active leadership on environmental issues, particularly those relevant to our business. We want the world we share to be clean and beautiful. We are always innovating to bring you different delicious beverages. This same spirit of innovation comes alive in our environmental programs. We're committed to preserving our environment, from the use of more than \$2 billion a year in recycled content and suppliers, and neighborhood collection and beautification efforts.

The global firm Marubeni, on the other hand, presents a more detailed CSR message that exemplifies the operational form of environmental policies. Such messages often open with a general statement like the exemplar from Coca-Cola, followed by several action plans that are designed to preserve or improve the larger ecology.

1. International environmental guidelines and environmental laws and regulations related to the country concerned and local self-governing body etc. will be observed.

2. At the time new investment and business is commenced and new equipment introduced, the reduction of environmental impacts will be considered. This will be especially true for resource development projects where the preservation of the natural ecosystem and regional environment will be given great consideration and care.
3. In daily office work, green procurement, energy savings, resource savings, reduction of waste, and improvement of business efficiency will be carried out.
4. Efforts to create goods, services and social systems related to protection and/or improvement of the environment will be made.

*Customers.* The first stakeholder grouping that flows naturally from these CSR messages are organizations' consumers. On occasion, general value statements are adapted to or supplemented by ethical protocols that are focused specifically on the relationship between firms and their customers. More typically, however, are messages that describe how corporations provide value to their consumers through a partnership with them that is designed to understand and satisfy their needs. Both U.S. and the other global firms operate similarly in this regard.

Household Finance Corporation, a U.S.-based firm, advances an excellent example of an ethical protocol that defines their relationship with consumers. This statement describes several core principles that are intended to guide the way in which employees interact with those who buy their products.

We value and respect our customers, for without them we would not exist.

We treat our customers fairly and ethically, as we would like to be treated.

We listen to our customers and help them with their financial needs.

We adhere to the highest ethical standards.

We commit to good corporate citizenship through active community involvement.

Finally, we recognize that the good name of our company, and the trust that our customers placed in us, is something we must earn everyday.

The delivered-value statements come in two basic varieties. The first is a general CSR message that describes a comprehensive policy to provide value through an explicit focus on customers' needs. The second is a more specific statement that gives operational details regarding how the organization delivers value through partnerships. An example of the former is from the global firm Fujitsu, and an exemplar of the latter is from the U.S.-based Home Depot.

In all our business activities, we place paramount importance on "customer focus," seeking to maximize customer satisfaction by continuously looking at things from our customers' perspectives and anticipating their needs.

At the Home Depot, our associates take great pride in providing the very best in customer service. Our stores offer a variety of services, including, free design and decorating consultations, truck and tool rental, home delivery, free potting, and many other services to accommodate our customers' home improvement needs. And our free in-store clinics help homeowners develop their do-it-yourself skills.

*Employees.* Current and prospective workers are another stakeholder grouping that is embraced by U.S. firms and other global organizations. Both sets of corporations provide CSR messages that concentrate on the importance of employee development and advancement for the good of the individual as well as the success of the organization. Additionally, they discuss the importance of diversity among their workforces and suppliers as another key to improving their ability to serve the marketplace. However, only U.S.-based firms extend the discussion of diversity to include a commitment to work-life balance as a way to attract and retain employees. This same set of firms also is more likely to discuss the issue of employee safety from a protection-from-injury perspective.

The global firm Siemens demonstrates how organizations concentrate attention on continuous improvement of employees for their own good and so that the company may compete more vigorously in the marketplace. This particular statement also provides operational details regarding the approach utilized.

Learning is the key to continuous improvement. It keeps our employees fit for their present and future activities. And it keeps Siemens fit for competition. By making sure our people are equipped to adapt to today's and tomorrow's rapidly changing work environment, we protect not only their career opportunities, but also our ability to compete effectively as a company. Our professional training staff continually updates training programs and materials. The focus is on innovative learning methods and technology, including autonomous learning with multimedia computer support and teletutoring, workshops and computer networks for virtual teamwork in business-oriented projects.

While the global corporation Shell defines diversity as "all the ways in which we differ," most organizations concentrate on issues of gender and race. Within this context, the same guiding principle exists for diversity as for employee development – its inclusion advances the individual/group as well as the ability of the firm to compete effectively. The first CSR message below is a general statement by UBS (a global firm) that explicitly acknowledges the importance of a diverse workforce to serving an increasingly diverse customer base. The second CSR message broadens this philosophy to the incorporation of the same values in the U.S.-based Pepsi's selection of suppliers.

A diverse workforce increases the ability to deal with diverse clients and reach out to new investors by providing innovative solutions and services of a superior quality and value. Diversity also forms an important part of developing a strong and compelling corporate culture in the workplace.

The steadily increasing business with minority and women-owned firms has improved our company's supplier base. It has also helped to strengthen the suppliers' firms as well as the minority community infrastructure with regard to such benefits as employment, training, role-modeling, buying from other minority and woman-owned businesses, and supporting community organizations.

When it comes to business, minority and majority goals are more alike than different. It's up to us to reaffirm those bonds and to act on them in ways that benefit us all.

One way in which U.S.-based firms manifest their promise to nurture a diverse workforce is through the creation of programs that help employees balance their commitment to work and family. These CSR messages have a strong gender orientation, and, as the following statement from the U.S.-based Johnson and Johnson reveals, they may contain considerable specificity as to how these goals are accomplished.

Johnson and Johnson's Balancing Work and Family Program reflects our Credo commitment to help employees manage work and family life. This effort offers advantages to employees and to the Company, which is able to attract, recruit and retain the most talented employees and offer them a host of benefits.

In many parts of the world, a growing female employee population and more diverse workforce place increasing demands on our employees' home and work lives. Our Work and Family Program helps to address these demands.

In the U.S., we offer a broad and flexible leave policy for family care matters, resource and referral programs for child care and elder care services, adoption benefits, and other forms of assistance. In addition, we have six on-site child development centers with a capacity of more than 900, serving over 500 children of employees in New Jersey and Pennsylvania.

Various other work and family programs support our employees' needs at our international affiliates. These programs grow out of our fundamental commitment to help our employees fulfill family and work obligations.

Our employees make valuable contributions to the success of our business. By recognizing and supporting the needs of our working mothers, fathers, and all our employees, we are investing in our own future.

U.S.-based organizations also focus more explicitly on safeguarding employees from harm at work than other global firms. Whether this emphasis is fostered by legal obligations or other considerations, such concerns primarily extend to job-related injuries and workplace violence, as the following exemplars from Phillips and UPS (respectively) demonstrate.

Health, Environment & Safety protection is a line responsibility that extends to all levels of manage-



ment. All employees and contractors are to perform their work in accordance with this policy.

UPS is committed to a safe work environment and prohibits all types of workplace violence, including physical assaults, threatening comments, intimidation and the intentional destruction of any company property, employee property, or merchandise.

*Stockholders.* Regardless of their nation of origin, most organizations designate stockholders as an important stakeholder grouping. The concentration of the CSR messages directed to this target audience includes two categories. The first presents an explicit statement that firms intend to deal honestly and with integrity in all their communications to their owners. The second describes their level of commitment to building shareholder value through the generation and marketing of high-quality goods and services.

An example of the first type of message comes from the website of the global firm Credit Suisse. In the following statement, they emphasize the need to establish trust with their owners through clearly articulated and timely pronouncements.

We believe investors should know they can depend on our reporting publications, and trust in us to clearly explain our company's performance, our strategy and the reasoning behind it. We are also committed to prompt disclosure of any facts which might affect your investment in our company.

Duke Energy, a U.S.-based corporation, presents the second type of shareholder CSR message. This exemplar reveals the organization's promise to advance the interests of their owners by serving the needs of the marketplace exceptionally well.

At Duke Energy, creating shareholder value has always been an important goal. And we have delivered.

By building superior capabilities in the production, delivery and sale of energy and energy-related products and services for our customers worldwide, we continue to fulfill the promise to our shareholders.

*Competitors.* The stakeholder group with the fewest number and variety of CSR messages is

competitors. The available statements describe a pledge by organizations to go beyond the letter of the law and to meet the ethical demands of the countries in which they operate. As the following exemplar from the U.S.-based United Technologies Corporation indicates, the foundation of this assurance is to compete fairly based on the preeminence of firms' products.

UTC will compete in the global marketplace on the basis of the merits of our products and services. Legal and ethical considerations dictate that marketing activities be conducted fairly and honestly. Marketing and selling practices should be based on the superiority of our product offerings. In making comparisons to competitors, care must be taken to avoid disparaging a competitor through inaccurate statements.

*Society.* Both U.S.-based and other global corporations segment this stakeholder grouping into three distinct categories – the local community, nation states in which firms operate, and the world in general. At the local level, organizations concentrate their discussions on community-based activities that support the places where employees work and live. With regard to particular countries, companies describe their attention to national interests in culture, sports, natural disasters, and other calamities. Worldwide concerns are more universal in their declarations, and tend to focus on human rights from the quality of life perspective advocated by the United Nations (UN). CSR messages at all three levels tend to include general statements of support as well as specific reports of accomplishments.

The global firm Fortis gives an apt illustration of a commitment to the local community, with an emphasis on particular areas of service. The second message is from the U.S.-based Philip Morris and provides a list of achievements.

The Fortis companies have deep roots in diverse communities around the world. Through participation in community-based programs such as sponsorships, donations, and employee volunteer programs, we work to fight illness and disease, promote education, aid and protect children, and prevent hunger and homelessness. We encourage our employees to give back to their communities

and commend those who actively take time to assist and support those around them. Our commitment to serving local communities in America goes back over 100 years. That tradition continues today – each and every day.

As the world's largest consumer packaged-goods company, with a workforce of 178,000 employees in nearly 200 countries, we are well positioned to respond swiftly when disaster strikes. Abroad, Kraft Foods provides non-perishable, nutritious foods, and Philip Morris International and corporate headquarters make direct cash contributions to relief agencies. In the United States, depending on the situation and needs, Kraft provides food; Miller Brewing Company contributes bottled water; and Philip Morris U.S.A. and corporate headquarters provide cash grants and volunteers, in addition to other in-kind support.

At the country level, the global corporation Nissan reveals their promise to invest time, talent, and treasure in support of national initiatives. One issue that dominated the pronouncements of some organizations doing business with the U.S. was the devastation that occurred on September 11, 2001. The following CSR message shows Nissan's empathy for the loss of life and their activities in support of survivors.

All of us at Nissan are deeply affected by the tragic events of September 11, 2001. Our thoughts and prayers go out to everyone impacted by this tragedy and the events that have followed.

Out of emergencies such as this, heroes arise and come forward. We express our deepest gratitude to all personnel and to the tens of thousands of volunteers working to heal a nation.

Nissan employees throughout the country are assisting in these efforts. We are especially proud of the Nissan employees and family members who are serving in the military or volunteer emergency services or otherwise supporting the recovery.

On behalf of Nissan employees, affiliates and dealers around the world, Nissan has donated over \$1 million to the American Red Cross in Washington, D.C. and the Twin Towers Fund. In addition to this donation, Nissan has matched employee contributions to these funds. To date, Nissan has contributed an additional \$337,000 in direct and matching contributions from Nissan employees.

While some CSR messages at the worldwide level explicitly recognize agreements such as the UN Universal Declaration of Human Rights, many statements are couched in terms that are specific to the product categories in which firms market their goods and services. The exemplar below from Bristol-Myers Squibb presents such a message, with an emphasis on healthcare in general and the pharmaceutical industry in particular.

The Bristol-Myers Squibb Foundation supports philanthropic initiatives that help extend and enhance human life. Funded by the Bristol-Myers Squibb Company, the Foundation's activities support a broad range of programs that address important health matters and social issues around the world. [Including:]

The Women's Health Education Program, which supports novel approaches to educating women about their health and well-being, primarily through Better Health for Women: A Global Program.

Donations of pharmaceutical products to people in need in developing countries and to victims of natural disasters and civil unrest throughout the world.

## Discussion and conclusions

### *CSR overview*

The results of this investigation can be synthesized to provide a gestalt of the ways in which the most successful firms globally describe their corporate social responsibility on the World Wide Web. General value statements set the ethical tone for organizations' relationships with internal and external stakeholders and influence the content of CSR messages. Broad environmental policies flow naturally from these statements, and they are designed to inform various constituencies of firms' commitment to the larger ecology as it intersects with their operations or marketplace.

With regard to specific stakeholder groupings, three stand out as essential to the ultimate success of companies – customers, employees, and owners. Current and prospective consumers

receive messages that emphasize the value of goods and services. Such value creation is based upon a partnership that focuses on understanding and satisfying their perceived needs. CSR messages for employees concentrate on skill development and career enhancement for the betterment of workers as well as corporations. These statements direct attention to diverse employees and suppliers, highlighting issues of gender and race. Stockholder messages discuss the importance of trust gained through the use of honest, inclusive, and timely communications. Advancing the net worth of ownership by marketing high-quality products also is stressed.

A final more expansive constituency is composed of society at large, and this stakeholder group is trisected into local, national, and worldwide communities. At the local level CSR messages espouse activities that are designed to improve the neighborhoods in which employees work and live. At the nation-state level organizations use statements describing their attempts to advance important national interests of particular countries, especially during times of great urgency or need. Finally, at the worldwide level firms present their concerns about and efforts to enhance the quality of life of citizens using the opportunities inherent in their product offerings.

#### *Appraisal and future research*

Several common premises weave throughout these findings and are worthy of note. The first involves the role of social responsibility among global firms today. Our results indicate that the multinational organizations represented by this investigation act similarly in their development and dissemination of CSR messages. For the most part they concentrate their attention on the same stakeholder groups, advancing statements that often are interchangeable except for the company name and the product category. This perspective is consistent with recent scholarship on globalization, which suggests that corporations operating on a worldwide basis employ like market management strategies regardless of their nation of origin (Hill and Dhanda, 2002).

A second common premise is the interplay

between the overall missions of organizations and their perceived corporate social responsibility. For example, fulfilling companies' ethical obligations to employees, even meeting diversity needs, are expressed in terms of the positive impact on their marketplace goals and objectives. The same principle can be applied to other constituencies, including customers, shareholders, and, to a lesser extent, even competitors. This duality is reminiscent of the old adage "What is good for General Motors is good for the country." The only CSR messages that challenge this perspective are those directed towards society, where statements are focused on the greater good without concern for the bottom line. However, none of these firms provides a description of the costs incurred as a consequence of socially responsible actions.

A third and final premise emphasizes the consistency with which organizations promote the ethical standards of their positions and behaviors across messages and stakeholders. From broad-based value statements to specific duties toward internal and external constituencies, these corporations express an unwavering commitment to a set of norms that drive their operations. Such pronouncements have a universal quality that defies national or cultural boundaries, which may be part of the "borderless" nature of the global firms included in this study. A central tenet that permeates these standards is an implied balance between serving their own needs, those of relevant publics, and their obligations to humankind.

Natural extensions of this research include an examination of the degree to which these firms put into operation their corporate social responsibility as espoused on their websites. While many organizations provide explicit examples of their ethics-in-action, confirmation from third parties such as the news media may be an excellent source of verification of practice. An additional area of inquiry involves the investigation of stakeholder reactions to CSR messages to gauge their effectiveness and influence. Given the open nature and ease-of-access of web architecture, such a study may need to look at responses within and across constituencies to the content of various statements.

Another opportunity is to explore the underlying rationale for companies' corporate social responsibility. This research may require an investigation of the extent to which legal obligations or other mandates influence statements versus prescriptive norms, revealing the demand for and effectiveness of public policy solutions at all levels of operation. Finally, while the present study suggests a consistency among organizations in the presentation of CSR messages, it provides little insight into the extent to which particular themes are representative across firms. Future study might employ methods such as content analysis which have the ability to impose a quantitative rigor to qualitative data so that practitioners and researchers may know how often such messages are disseminated.

#### Concluding remarks

In light of recent scandals perpetuated by top executives of global business firms, a more explicit focus on what organizations say and do with regard to important stakeholders and societal issues/constituencies may continue to grow in importance. Additionally, the increasing use of the Internet worldwide suggests that it may be the vehicle of choice for companies wishing to influence internal and external opinions of their operations. These findings are unique in that they reveal the content of CSR messages within the context of particular publics. Hopefully, the results will provide executives as well as researchers with a platform to consider with whom and in what ways global corporations should be responsible in the 21st century.

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