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The Global Local Dimension of Corporate Social Responsibility Reporting

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**THE GLOBAL - LOCAL DIMENSION
OF CORPORATE SOCIAL RESPONSIBILITY REPORTING
- EVIDENCE FROM CENTRAL AND EASTERN EUROPE**

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Summary

While CSR concept might be of global nature, recent research suggests that it is applied differently across different social, economic, cultural, legal and political contexts. The undertaken research project aspires to make a contribution by adding the perspective of transition economies from Central and Eastern Europe (CEE) to the already well established view on CSR in Western Europe and the USA. Its main purpose is to determine whether local or global orientation dominates in CSR strategies and consequently, social reporting, in case of global corporations operating in the CEE region.

Corporations selected for the study, being direct foreign investors in the region, are listed in the annual ranking Fortune 500 and included in the *Global 100 Most Sustainable Corporations in the World*. For comparative purposes the companies' websites in 179 countries were searched systematically for reference to CSR. Findings show that differences in the approach to reporting and information policy between the corporations result from their own initiative and governments' requirements.

Keywords: Corporate social responsibility, social reporting, global and local approach to CSR

Corporate social responsibility is in many ways linked to the process of globalization with the world' biggest corporations remaining the main players in instituting the CSR programmes. The global features of CSR, such as concern for issues like climate change, labour standards and human rights might lead to the assumption that national dynamics are secondary or even irrelevant when developing CSR strategies. However, while CSR might be of a global nature, recent research suggests that it is applied differently across different social, economic, cultural, legal and political contexts (Gjølberg, 2008, Matten and Moon, 2004).

Issues of local responsiveness versus global integration have received considerable attention in the international management literature (Douglas and Wind, 1987, Bartlett and Ghoshal, 1989). This is however not the case in relation to corporate social responsibility, despite growing recognition of its importance as a strategic decision making dimension (Porter and Kramer, 2006). Many authors underline the increasing meaning of the CSR as a core component of the corporate strategy. Becchetti, Ciciretti and Hasan (2007) highlighted the necessity of including social responsibility goals in overall strategy to direct more attention to maximizing stockholders' wealth – especially in view of cases such as Enron, Worldcom and other financial scandals. Positive relation between implementing CSR standards (e.g. human rights, product quality, employee relations) and reducing costs (as well as improving productivity), makes inclusion of responsibility issues evident. CSR activities influence enterprises' actions and decisions. New technologies reducing environmental impact or using recycled materials affect the production cycle and products. The evidence of Lopez-Perez, Perez-Lopez and Rodriguez-Ariza (2007) showed that companies belonging to Dow Jones Sustainability Index consider their CSR strategy as a key factor in achieving competitive advantage and generating profits. Similar conclusion results from Bansal study (2002) – innovations make the production less energy- and material consuming, but at the same time give the company a chance to build competitive advantage. Hence, it is the main reason why enterprises consider CSR as an integral part of their main strategy (Choi, Kwak, Choe, 2010).

According to the last KPMG International Survey of Corporate Responsibility Reporting (2011), about 95% of Global Fortune 250 companies have defined and published CSR goals and strategy, a noticeable increase since 2008, when this share equaled 75%. Results of the Economist Intelligence Unit's 2007

research show that nearly one-third of the surveyed executives assign CSR the highest priority from all of the issues in their organizations, and more than 40% - high priority (The Economist, 2008). New employee posts, such as chief responsibility officer or chief sustainability officer are the next examples of the growing importance of CSR in the companies (Deutsch, 2007). Rapidly appearing movements, like Socially Responsible Investment, which combine investors' financial objectives with environmental, social and ethical issues, also show the relevant influence of the CSR on companies' strategy. Reports present that one out of nine dollars invested in the stock market is invested in a socially responsible company (SRI Research, 2001-2006).

Perspectives however differ on whether MNCs should apply centralized CSR strategies or develop them locally in cooperation with the local stakeholders (Muller, 2006), as both approaches present distinct advantages as well as particular risks. Increasing international involvement of MNCs means greater exposure to a wide range of potentially conflicting stakeholders and possible pressures across home and host countries. As a result truly locally responsive CSR approach based on extensive subsidiary autonomy involves a number of risks, such as fragmented and inconsistent CSR strategy, tensions within the organizations as well as an approach of living up to only the minimum of host-country requirements (Christmann, 2004). On the other hand developing a mutually beneficial relationship with the stakeholders at the local level requires local engagement and consequently CSR strategies to be contextual and locally responsive.

None of the CSR activities would be known without the companies communicating about them. The importance of reporting environmental and social impact arises from i.e. society and governance of the countries, and on the other hand, brings benefits for those societies, stakeholders and other organizations (Hooghiemstra, 2000). The fair content of the reports is dependent on the different social expectations all over the world. Among others type and size of the company and the country's rules of law influence the reporting frames (Deegan, 2002; Guthrie and Parker, 1990). Multinational surveys have shown many significant differences in the case of presentation particular CSR issues in different regions of the world (Arthaud-Day, 2005). For example, companies in Australia report more information on environmental impacts than on the social impacts of their business (Tsang, 2004). Moreover, a lot of legislative regulations have been provided by the government and Australian organizations, and the Business Council of Australia supports CSR approach in managing business. In comparison, other research showed that reporting in Slovenia is not sufficient – only public companies are committed to communicate in their annual reports about safety and environmental aspects of their activity, while other areas are voluntary (Golob, Bartlett, 2007). In other CEE countries, such as the Czech Republic and Romania corporate sustainability reporting remains a voluntary exercise on the national level (Jindrichovska, Purcărea, 2011). Despite the fact that a lot of circumstances and differences make reporting diversified, there are a few global frameworks whose main goal is to provide international CSR reporting standards. One of them is the Global Reporting Initiative which presents reporting guidelines created in cooperation with the Organization for Economic Cooperation and Development (OECD), United Nations Environment Program (UNEP) and the United Nations Global Compact (UNGC). Beyond the reporting structure and principles, GRI provides indicators for the social, environmental and economical spheres (Owen, 2003). High substantial quality of the GRI framework is mirrored in its practical use by 660 companies from 50 countries (Kolk, 2005).

The undertaken research project aspires to make a contribution by adding the perspective of transition economies from Central and Eastern Europe (CEE) to the already well established view on CSR in Western Europe and USA. Although the markets of CEE are characterized by significant diversity regarding their size, population and economic potential, cultural factors, and a different relation to the European Union, they still constitute a special case among emerging markets. The double transformation processes, involving simultaneous changes of the political and economic systems, created basis for observing substantial similarities as far as the motives and barriers of international corporations' entrance into the region. According to research it is most often foreign, multinational companies with long-term commitments to local and global economic success that are key drivers of the social agenda (UNDP, 2007). The results of the baseline study on CSR practices in the new EU members and candidates conducted in 2007 by the UNDP, confirmed that due to the socialist heritage, there is a general perception, both in the business community and the public at large, that social responsibility and welfare

is the primary role of government. Most companies consider their responsibility to operate in compliance with the legal and regulatory environment of the given country (UNDP, 2007).

The corporate social responsibility concept is relatively new in Central and Eastern Europe, but is rapidly spreading as a part of the European integration and under the influence of multinational corporations and foreign investors. Unfortunately activities under the CSR banner are mostly perceived as a part of public relations and not integrated with the overall company's strategy¹. In most countries in the region, CSR is generally seen as an addition to the core business activity of companies, and is often connected with philanthropy and sponsorship. It is not seen as central to risk management and stakeholder relationships.

The purpose of this paper is to determine whether local or global orientation dominates in CSR reporting in case of international corporations' operation in the CEE region. Ten companies selected for the study are all major multinational corporations, listed in the annual ranking of the *world's* largest corporations Fortune 500, as well as included in the *Global 100* Most Sustainable Corporations in the World, by Corporate Knights. At the same time all of the selected companies are direct foreign investors in the Central and Eastern European region. The last criterion of selecting the companies for the study is especially important as only direct involvement in the host country is likely to result in further engaging in CSR actions. The aim of the study is to compare the attitude towards CSR activity reporting of those corporations in the CEE countries, as well as other countries of their business activity. Reaching this goal may present the companies' reference to the society, environmental and economic sphere, as well as pressure on the CSR reporting in the region.

The research methods involved searching, compiling and critically appraising publicly available materials from the selected companies, published literature and other sources according to the key themes of this investigation. The website analysis took place in January 2012 and was further updated in May. For comparative purposes the selected companies' websites in 179 countries² were searched systematically for any reference to CSR. In particular the following issues were investigated:

- whether the company has a separate section of its website addressing CSR issues,
- does the company publish an up to date CSR/social/ sustainability report,
- is the report focused on issues pertaining to the particular country, or is it a global report,
- if reports prepared for a particular country exist, is there any explanation why the report was prepared for the particular country,
- what is the nature of issues covered in the report – is there any connection to the company's overall strategy or does it mostly cover philanthropic issues,
- does the company reference the GRI framework or any other recognized assurance standard,
- does the company report sustainability goals and benchmarks,
- does the report fulfill the 'triple-bottom line' by presenting a social, environmental and economic activity of a company.

Contemporarily, Internet is a main channel of communication with stockholders and stakeholders as well. Information presented on corporate websites should not only be complete but also clear, easy to find and legible to the receiver. In our opinion, companies as direct investors in particular countries should provide the particular country's society with specific data about their activity, including CSR reports in a given language. However, the research conducted has proved that such practice is not common.

Research results showed noticeable difference in terms of reporting and CSR information policy between CEE countries which belong to the European Union and those which are not a member of the EU. The latter are mostly omitted and only Ukraine and Russia are positive exception in this case. Corporate social responsibility as a keyword emerges mainly in less developed countries – in Western Europe and North America companies more often relate to 'sustainability' and 'environment', rarely 'citizenship' or more developed phrases like 'Building a better world' (Danone UK³). General Electric conducts

¹ „Społeczna odpowiedzialność biznesu w Polsce. Wstępna analiza”, UNDP, Warszawa 2007, www.odpowiedzialnybiznes.pl

² All the websites of the ten selected companies indicated in their home page were investigated.

³ <http://www.danone.co.uk/BetterWorld/>

'citizenship' policy in most of the countries of operation but also introduced new ideas such as 'Ecomagination' and 'Healthymagination', which are the main components of the overall strategy but lack of precisely defined CSR reference. GE underlines the meaning of expectations on CSR in its report but only in the context of China (GE 2010 Citizenship Report⁴). Only 11 local GE websites use 'Corporate Social Responsibility' or 'Social Responsibility of Business' sections, what seems to be an individual initiative of particular boards.

Companies from the food industry put greater emphasis on sustainability and CSR communication. Unilever is the most focused on popularization of its CSR activity in the CEE and developing countries: almost all African, South American and CEE countries have separate CSR sections on their home website (footnote 13, Table 1; see: Appendix). Kraft Foods presents its CSR activity in 6 CEE countries (footnote 11, Table 1; see: Appendix), Danone in 4 (footnote 12, Table 1; see: Appendix). GlaxoSmithKline prepared separate section in 6 CEE countries and 6 developing countries out of all 20 (footnote 14, Table 1; see: Appendix). Samsung and HP focused on this matter only in the 'second level' (footnote 25 and 23, Table 1; see: Appendix).

The only companies which divided 'Sustainability Development' section into local and global activity are Unilever and GSK: Unilever on Belgian website ('What we do – local activity'⁵; 'What we do – international activity'⁶), and GSK on Turkish one ('GSK Turkish Projects'⁷; 'GSK Global Projects' – redirection to the global site⁸). Noticeable lack of local CSR/SR initiatives can be found on Johnson Controls websites but sustainable policy is managed very well in general. Hence, receivers can easily find information about this activity of the company.

From among 21 Danone websites (Dannon in the US), only two CEE countries present global (Romania⁹) or local (Poland¹⁰) report on their websites. Toyota's separate reports were issued in 15 countries and regions (e.g. in Argentina, Australia, Brazil in reference to GRI framework, China, Europe, India, Japan, Malaysia, New Zealand, The Philippines, North America/Canada, South Africa, Taiwan, Thailand and Vietnam) with digital versions on particular countries websites¹¹. Kraft Foods presents report only on a few local websites in one language (English) and there is distinct lack of the report on its main corporate website.

The main limitation in the reception of CSR policy of the Statoil company is the language barrier: some information on the company's website is available only in Norwegian¹², whereas almost all corporate websites are in English (Danone has a French option, Statoil – Norwegian, HP – Chinese). The biggest difficulty for most of African Internet users can be one version of the local GE website, which is in English¹³. The main language in the most of global reports is also English, with the exception of Johnson Controls whose 'Sustainability Report' is available in 6 languages (English, German, Spanish, French, Chinese and Japanese)¹⁴. Russia does not have local reports but its CSR section on the HP website is in Russian¹⁵ (the rest of HP's local websites redirects Internet users interested in CSR to the global site).

Most of the reports use GRI framework (Johnson Controls), Global Compact principles (Unilever) or ISO 14001 guidelines (Kraft Foods) in reporting companies' activity. Toyota had used to develop their own framework which was not comparable, and also could be misused. The last report is based on the ISO 26000 standard.

It is worth to highlight that all of the investigated companies link their overall strategy with CSR policy. Unilever connects its social activity with overall strategy by fulfilling 'Code of Business Conduct and Ethics for Directors' and 'Corporate Governance Guidelines' (Creating a more delicious world. Our 2010

⁴ Available at www.gecitizenship.com

⁵ <http://www.unilever.be/nl/duurzaamheid/lokaal/>

⁶ <http://www.unilever.be/nl/duurzaamheid/internationaal/>

⁷ http://www.gsk.com.tr/sosyal_sorumluluk/projeler/gsk_turkiye_projeleri.aspx

⁸ <http://www.gsk.com/community/index.htm>

⁹ http://www.danone.ro/danone_se_implica

¹⁰ <http://www.danone.pl/Spoleczna-odpowiedzalnosc-CSR/Czym-jest-CSR/Raport-CSR-2010>

¹¹ websites specified in 'Sustainability Report 2011' available at <http://www.toyota-global.com/sustainability/report/sr/>

¹² <http://www.statoil.com/en/environmentsociety/environment/impactassessments/pages/default.aspx>

¹³ <http://www.ge.com/ae/directory/index.html>

¹⁴ http://www.johnsoncontrols.com/content/us/en/sustainability/reporting/business_sustainability.html

¹⁵ <http://h41110.www4.hp.com/csr/index.html>

Report¹⁶). GE integrates all spheres of activity with the main strategy, hence its reports are characterized with completeness¹⁷. Statoil's 'Policy and Principles' presented as a part of 'Society' section shows social responsibility approach and commitments but the information should be developed and updated¹⁸. Presenting information on local engagement in the Internet may serve as some kind of substitute for local reporting. Such a solution has been used by Statoil, which has not prepared any local reports, but presents some online information about countries where the production takes place, namely Azerbaijan¹⁹ and Canada²⁰.

Research of 945 websites of 10 selected investors in the CEE region, listed in the annual ranking of the *world's* largest corporations Fortune 500, may draw the following conclusions (see: Table 1, Appendix):

- the number of investigated corporate websites which present an up to date (not dated back more than 2 years) CSR global report increased by 20% (from 60% in January 2012 to 80% in May 2012),
- 7 out of 10 investigated companies have a CSR notion on a home site – it is more than in January when only 5 websites had such a notion,
- 20 countries (out of 179 investigated) have a local CSR report (not dated back more than 2 years). At the beginning of 2012 only 15 had their own report but still the only country from the CEE region, in which a local report has been published is Poland;
- none of the investigated reports have precisely described CSR activities in particular country of operation.

Nine out of ten examined corporations use some assurance standard like GRI, Global Compact or ISO 14001. The tendency to dividing CSR activities on the local websites into global and local dimension decreased: in January 2012 6 websites of 3 different companies presented such a division, while in May 2012 only 2 websites of 2 companies show such information in this way. The need of creating local reports is well seen in Toyota's fulfilled statement from January 2012 about preparing regional CSR reports for 2011 (in May 2012 these reports have been launched) and presenting 6 local reports by Unilever. However, among the CEE countries only Poland differentiates among others with two local reports presenting responsible activities of Danone and GSK. In Latvia, Lithuania, Ukraine and Russia older reports can be found (2003-2008). The most positive conclusion is the fact of CSR section occurrence on a home website of developing countries like Kenya, Angola, Nigeria or Pakistan which helps in popularization of the CSR initiative.

In order to get some insights into local reporting in Poland content analysis was applied to compare in detail the local versions of the CSR reports among the investigated companies. As only two of them published such report, the table below compares the approach of Danone and GlaxoSmithKline to local reporting.

Table 2. Comparing Danone's and GlaxoSmithKline's approaches to corporate social responsibility local reporting in Poland

List of factors	Danone	GlaxoSmithKline Group
Name of the report	Report on social and environmental responsibility	Social report
Length and format of the report	Standalone PDF, 88 pages	Standalone PDF, 88 pages
Time period	2006-2009	2009-2010

¹⁶ available at: <http://deeu.kraftfoodscompany.com/KFE/Responsibility/index.aspx>

¹⁷ www.gecitizenship.com

¹⁸ <http://www.statoil.com/en/environmentsociety/society/pages/strategyandpolicy.aspx>

¹⁹ <http://www.statoil.com/en/EnvironmentSociety/RelevantTopics/LandOfFire/Pages/default.aspx>

²⁰ <http://www.statoil.com/en/environmentsociety/relevanttopics/oilsandincanada/pages/default.aspx>

Language	Polish	Polish
Number of employees, 2009, full-time job	1372	1692
Statement concerning the selection of topics	Stressing strategic approach to CSR (CSR strategy integrated with the development strategy of the company for the years 2008-2013), 3-stage selection process of crucial CSR topics – in cooperation with an external advisor, employees of all departments, representative of labor unions and external stakeholders (suppliers, local community, consumers, etc)	Stakeholders' expectations were taken into account based on opinion research, concerning responsible business as integral part of company's activity in Poland
Merits-related contents	<ul style="list-style-type: none"> - Managing corporate social responsibility - Society - Environment - Workplaces - The market 	<ul style="list-style-type: none"> - Building relationships - Patients - Society - Employees - Local communities - Natural environment
Reporting in accordance with GRI	Report prepared according to GRI guidelines	Report prepared according to GRI guidelines
Reference to global report	No	Yes
Other information	Number 1 in the fifth ranking of responsible companies in Poland in 2011, second report prepared by Danone in Poland, the plan is to publish a CSR report in Poland every two years	First report prepared By GlaxoSmithKline in Poland and the first one in the pharmaceutical industry, so called "opening report", best debut award for CSR report in Poland in 2011

Source: Own elaboration

The two reports are prepared according to GRI standards and identical in length. The GlaxoSmithKline report has a bit more educational character, which can be explained by the fact that it is the first report in the pharmaceutical industry integrating social and environmental issues. What they have in common however is that the two reports present a very positive picture of the companies' operations in Poland without mentioning any problems and hardships and not taking any standpoint on controversial issues, related to the activities of both companies on the Polish market. In both cases the negative aspects of the companies' functioning in Poland are omitted.

In order to obtain a broader perspective content analysis of press articles published online and selected social portals was undertaken. The results prove that the general image of big pharmaceutical concerns in Poland is rather negative. The fact, that medicines in Poland are too expensive for an average buyer and that the health service sector is not functioning properly is, in the view of public opinion, often blamed on the pharmaceutical concerns (Czajczyk, 2012). They are perceived solely as money-makers and their social initiatives are equated with marketing actions, as in case of annual "yellow week" in Poland, when people can get vaccinated against hepatitis B. *The GSK vaccine's name is Engerix and although it is true that the vaccine costs less during this particular week in all outposts within the promotion program, it is*

still possible to obtain cheaper equivalents offered by competitors (Bielicka, 2006). It is therefore in the interest of the companies to do their best to improve that image. The fact that GSK was awarded price for best debut in social reporting in Poland might not be enough, as average client is not really able to get to know the content of the report.

Furthermore, in the GSK report the company skips some hot issues in Poland, such as the problems with the Advertising Ethics Board, concerning rotavirus and pneumococcal vaccine commercials. One of the company's TV spots entitled "Include me in the vaccination scheme" was accused of threatening parents with child's illness and possible death. GSK defended the spot stating that it had in mind parent's education and encouragement to vaccinate their children against diseases, however the Advertising Ethics Board advised the company to remove element that could evoke such emotions (Gazeta Wyborcza, 2010).

The Danone's report focuses on the main goal of social engagement of the company in Poland, which is fighting malnutrition of children²¹. The campaign is very well known and the company has been praised for it on various occasions. At the same time however the nutritious features of some of the company's products, especially those targeting small children is questioned. It seems as if social media in Poland were totally ignored by the Danone company, especially forums full of young mothers' concerns about the amount of sugar and additives included in one of the brands called Danonino²². Also controversies connected with advertising two of Danone's best selling brands: Activia and Actimel were not mentioned. Activia is promoted for its health benefits such as regulating the digestive system and Actimel, a probiotic drinking yogurt with L.casei Imunitass bacteria cultures is claimed to help the body's defences. In the USA the company agreed to pay 21 million USD fine for broadcasting commercials misleading consumers. In Poland Danone's advertisements have been debated on by the Advertising Ethics Board several times and the company has only been officially criticized, but not charged any fines²³.

This raises the question whether companies should reveal such issues in their CSR reports. The requirement of thoroughness and objectiveness would expect both: the positive and the negative aspects of a company's activities, as this increases the credibility of such publication. However it must be stressed that negative aspects of the companies' operations in Poland were presented only with regard to those companies who already present local reports and show their concerns for acting responsibly. One may ask what is the attitude of those companies that do not publish any information on corporate social responsibility.

One important conclusion from the research is that the picture we obtained from our research in January was completely changed a few months later. This proves huge dynamics in the area of social responsibility reporting on the global level. The notion of corporate social responsibility is referred to in different ways and it is crucial to define CSR concept precisely and use uniform terms globally. Research results also showed noticeable differences in terms of reporting and CSR information policy between CEE countries which belong to the European Union and those which are not a member of the EU, with the latter being mostly neglected. Further research should include investigation of the aspects which influence the tendency (or necessity), scope and quality of reporting. The results of the study suggest that different stakeholders influence CSR reporting to a different extent, with the country's authorities and the multinationals in the region being the most influential in setting relevant standards. Based on the research conducted in Poland it may be concluded that society's opinions and concerns are not really reflected in the local reports. Local CSR reporting is still a rare case among multinationals operating in the CEE region. Further monitoring changes in this regard through international comparative research would be beneficial.

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²¹through its "Share your meal" programme, Danone has provided thousands of children with meals and developed new programmes to fight malnutrition in Poland

²²www.edziecko.pl, www.dobramama.pl, www.rodziceradza.pl, www.babyboom.pl, www.mamazone.pl, abckarmienia.pl, www.maluchy.pl, www.forum.dzieciowo.pl, www.przedzskolak.pl and others

²³ Resolution No ZO 46/09 of 12 August 2009, <http://www.radareklamy.org/>

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APPENDIX

Table 1. Comparative website analysis of 10 companies listed in the annual ranking Fortune 500 and included in the Global 100 Most Sustainable Corporations in the World

Researched aspekt	Statoi I ASA	Toyota	General Electric	Johnson Controls	Kraft Foods	Danone	Unilever	HP	Glaxo Smith Kline	Samsung
Separate CSR/SR section on a home global website	Yes ²⁴	Yes ²⁵	Yes ²⁶	Yes ²⁷	No	Yes ²⁸	Yes ²⁹	No	Yes ³⁰	No
Separate CSR/SR on a home local website	Yes	Yes ³¹	No ³²	Yes ³³	Yes ³⁴	Yes ³⁵	Yes ³⁶	No	Yes ³⁷	Yes ³⁸
Separate CSR/SR section on a global website	No	Yes	Yes ³⁹	Yes	Yes	Yes	Yes	Yes	Yes	No

²⁴ 'Environment & Society'

²⁵ 'Sustainability'

²⁶ 'Citizenship'

²⁷ 'Sustainability'

²⁸ 'Sustainable development'

²⁹ 'Sustainable living'

³⁰ 'Responsibility'

³¹ - 'Environment' in France, Finland, Denmark, Cyprus, Croatia, Belgium, The Netherlands, Montenegro, Malta, Macedonia, Luxemburg, Lithuania, Latvia, Italy, Ireland, Hungary, Germany, Austria, Greece, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, England, Angola, Burundi, Comoros, Djibouti, Egypt, Eritrea, Madagascar, Liberia, Gabon, Mauretania, Mauritius, Mozambique, Somalia, Sierra Leone, Seychelles, Rwanda, Uganda, Zimbabwe, Bermuda, Dominica Republic, French Guiana, Grenada, Guadeloupe, Guyana, Haiti, Jamaica, Suriname, Trinidad and Tobago, Antigua and Barbuda, Bahamas, Grand Cayman, Grenada, Haiti, Martinique, Canada, Montserrat, St. Kitts and Nevis, Saint Maarten, St. Vincent, Sri Lanka, India, Nepal, Bhutan, Bangladesh, Brunei Darussalam, China, Hong Kong, Israel, Kazakhstan, Republic of Korea, Saudi Arabia, Thailand, American Samoa, Fiji, Kiribati, New Caledonia, Papua New Guinea, Samoa, Solomon Islands, Tahiti, Tonga, Vanuatu, Australia (Environment and Sustainability), New Zealand;

- 'Ecology' and 'Sustainability Development' in Moldova and Russia,

- 'Social Engagement' in Algeria and Vietnam

³² Ecomagination: Angola, Kenya, Kuwait, Ghana, Jordan, Lebanon, Oman, Qatar, Saudi Arabia, United Arab Emirates;

Healthymagination: Algeria, Iraq; Sustainable Solutions: Nigeria

³³ Mexico, Canada, Argentina, Belgium, Spain, France, Ireland, Austria, Switzerland, China, Japan, Singapore, Australia

³⁴ China, Japan, Philippines, Estonia, Latvia, Lithuania, Romania, Turkey, Ukraine, Brazil, Canada, Europe, Germany, Belgium, Denmark, France, Austria, Greece, Italy, Netherlands, Norway, Spain, Sweden, United Kingdom, Switzerland

³⁵ Russia, Romania, Portugal, Poland, Netherlands, Italy, Hungary, Germany, Denmark, Brazil, Austria, Turkey

³⁶ Kenya, Angola, Burundi, Ghana, Malawi, Mozambique, Nigeria, Rwanda, South Africa, Sudan, Tanzania, Tunisia, Uganda, Zambia, Zimbabwe, Argentina, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Trinidad and Tobago, Puerto Rico, Guatemala, Honduras, Mexico, Venezuela, Nicaragua, Panama, Paraguay, Peru, Uruguay, USA, Australia, Bangladesh, China, India, Indonesia, Japan, Korea (South), Malaysia, New Zealand, Pakistan, Philippines, Russia, Singapore, Sri Lanka, Thailand, Turkey, Taiwan, Vietnam, Austria, Belgium, Netherlands, Czech Rep., Denmark, Finland, Germany, Greece, Hungary, United Kingdom and Ireland, Italy, Poland, Portugal, Romania, Slovakia, Spain, Sweden, Ukraine, Israel; Middle East (Bahrain, Iran, Iraq, Jordan, Kuwait, Oman, Lebanon, Palestine, Qatar, Saudi Arabia, Sudan, Syria, United Arab Emirates, Yemen)

³⁷ Greece, Ireland, Italy, Lithuania, Poland, Romania, Serbia, Slovenia, Spain, India, Korea, Pakistan, Nigeria, Turkey, Sweden, Ukraine, US, Mexico, China, Hong Kong

³⁸ Hong Kong

³⁹ separate website for Corporate Citizenship: <http://www.gecitizenship.com/our-commitment-areas/>

Separate CSR/SR section on a local website	No	Yes ⁴⁰	Yes ⁴¹	Yes ⁴²	Yes ⁴³	Yes ⁴⁴	Yes ⁴⁵	Yes ⁴⁶	Yes ⁴⁷	Yes ⁴⁸
Global CSR report (not dated back more than 2 years) on the global website	No	No ⁴⁹	Yes ⁵⁰	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Global CSR report (not dated back more than 2 years) on the	No	Yes ⁵¹	Yes ⁵²	Yes ⁵³	Yes ⁵⁴	Yes ⁵⁵	No	No	Yes ⁵⁶	Yes ⁵⁷

⁴⁰ Czech Rep., Norway, Turkey, Canary Islands, Kenya, Ghana, Nigeria, Tanzania (under construction), Panama, Venezuela, Mexico, Indonesia, Japan, Malaysia, Pakistan, Philippines, Sri Lanka

⁴¹ Argentina, Chile, Finland, France, Japan, Mexico, Peru, Poland, Venezuela, Taiwan, Switzerland

⁴² Mexico, Canada, Argentina, Brazil, Belgium, Czech Rep., Denmark, Germany, Spain, France, Croatia, Ireland, Italy, Hungary, The Netherlands, Norway, Austria, Romania, Switzerland, Finland, Sweden, Macedonia, Russia, Ukraine, China, Japan, Australia; redirection to the global website: Poland, Turkey, Portugal, Slovenia, United Kingdom, China, India, Korea, Singapore

⁴³ China, Romania, Turkey, Ukraine, Brazil, Mexico, Canada, Europe, Germany, Belgium, Denmark, France, Austria, Greece, Italy, Netherlands, Norway, Spain, Sweden, United Kingdom, Switzerland;

redirection to the global website: Asia Pacific Region, Philippines, Estonia, Latvia, Lithuania

⁴⁴ Romania, Portugal, Poland, Netherlands, Italy, Hungary, Germany, Denmark, Brazil, Belgium, Austria

⁴⁵ Kenya, Angola, Burundi, Ghana, Algeria, Libya, Malawi, Morocco, Mozambique, Nigeria, Rwanda, South Africa, Tanzania, Tunisia, Uganda, Zambia, Zimbabwe, Argentina, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Trinidad and Tobago, Puerto Rico, Guatemala, Honduras, Mexico, Venezuela, Nicaragua, Panama, Paraguay, Peru, Uruguay, USA, Australia, Bangladesh, China, India, Indonesia, Japan, Korea (South), Malaysia, New Zealand, Pakistan, Philippines, Russia, Singapore, Sri Lanka, Thailand, Turkey, Taiwan, Vietnam, Austria, Belgium, Netherlands, Czech Rep., Denmark, Finland, Germany, Greece, Hungary, United Kingdom and Ireland, Italy, Poland, Portugal, Romania, Slovakia, Spain, Sweden, Ukraine, Israel; Middle East (Bahrain, Iran, Iraq, Jordan, Kuwait, Oman, Lebanon, Palestine, Qatar, Saudi Arabia, Sudan, Syria, United Arab Emirates, Yemen)

⁴⁶ Canada, Caribbean, Chile, Colombia, Ecuador, Mexico, Paraguay, Peru, Puerto Rico, Uruguay, Venezuela, China, Japan redirection to the global website: America Central, Argentina, Bolivia, Brazil, Africa, Austria, Russia, Belgium, Bulgaria, Croatia, Czech Rep., Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Israel, Italy, Kazakhstan, Kosovo, Latvia, Lithuania, Macedonia, Middle East, Netherlands, Norway, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom, Australia, Bangladesh, Hong Kong, India, Indonesia, Korea, Vietnam, Malaysia, New Zealand, Pakistan, Philippines, Singapore, Sri Lanka, Taiwan, Thailand

⁴⁷ Austria, Bulgaria, Denmark, France, Germany, Greece, Ireland, Italy, Lithuania, Poland, Romania, Serbia, Slovenia, Spain, Ukraine, US, Mexico, Bangladesh, Korea, Pakistan, Taiwan, Nigeria; Japan, Turkey

⁴⁸ Africa, Egypt, Australia, China, Hong Kong, India, Indonesia, Japan, Korea (South), Malaysia, New Zealand, Philippines, Singapore, Taiwan, Thailand, Vietnam, Austria, Belgium, Bulgaria, Croatia, Czech Rep., Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Israel, Italy, Kazakhstan, Latvia, Lithuania, Netherlands, Norway, Poland, Portugal, Romania, Russia, Serbia, Slovakia, Spain, Sweden, Switzerland, Turkey, Ukraine, Latin America (Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Republica Dominicana), Argentina, Brazil, Chile, Colombia, Peru, Venezuela, Pakistan, United Arab Emirates (Bahrain, Kuwait, Oman, Qatar, UAE, Yemen), Levant (Iraq, Jordan, Lebanon, Palestine, Syria,), Iran, Saudi Arabia, Canada, Mexico, USA

⁴⁹ two other reports: 'Sustainability Report' and 'Environmental Report'

⁵⁰ Citizenship report 2010

⁵¹ Netherlands, Hungary, Sweden, Brazil, Japan, Australia

⁵² Citizenship Report: Argentina, Belgium, Australia, Brazil, Canada, India, Luxembourg, Hungary, Indonesia, New Zealand, Philippines, Romania, Taiwan, Vietnam, Thailand, Singapore, United Kingdom; Ecomagination Report: India, Japan, Korea (South), Netherlands, Russia

⁵³ Mexico, Canada, Argentina, Spain, France, Ireland, Austria, Switzerland, Japan, Australia

⁵⁴ Europe, Germany, Belgium, Denmark, France, Austria, Greece, Italy, Netherlands, Norway, Spain, Sweden, United Kingdom, Switzerland

⁵⁵ Romania, 'Sustainability Report'

⁵⁶ Pakistan

⁵⁷ China, Austria, Belgium, Bulgaria, Croatia, Czech Rep., Denmark, Estonia, Finland, France, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Netherlands, Norway, Poland, Portugal, Romania, Serbia, Slovakia, Spain, Sweden, Switzerland, Korea (South), USA

local website										
Local CSR report (not dated back more than 2 years) on the local website	No	Yes ⁵⁸	No	No	No	Yes ⁵⁹	Yes ⁶⁰	No	Yes ⁶¹	No
Link on a local website to a global CSR report	No	No	Yes ⁶²	Yes ⁶³	No	No	Yes ⁶⁴	Yes ⁶⁵	Yes ⁶⁶	No
Connection to the company's overall strategy	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Reference with the GRI Framework (or other assurance standard)	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fulfillment the triple-bottom-line	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Reference in a report with all operate localizations of a company	No	No	No	No	Yes	No	No	No	No	No

⁵⁸'Environment & Society'

⁵⁹Poland

⁶⁰ Argentina; Brazil; Caribbean Report (Trinidad and Tobago, Dominican Republic); Greece; Pakistan (without a framework)

⁶¹Denmark, Poland

⁶² Ecomagination Report: Argentina, Algeria, Belgium, Cambodia, Chile, Colombia, Finland, Angola, Australia, Bahrain, Brazil, Canada, Egypt, France, Iraq, Kenya, Kuwait, Luxembourg, Ghana, Hungary, Indonesia, Jordan, Lebanon, Netherlands, Nigeria, Oman, Peru, Qatar, Russia, New Zealand, Norway, Philippines, Romania, Saudi Arabia, South Africa, Sweden, Taiwan, Vietnam, United Arab Emirates, Thailand, Singapore, Venezuela, United Kingdom

⁶³ Brazil, Belgium, Czech Rep., Germany, Croatia, Italy, Hungary, The Netherlands, Norway, Singapore

⁶⁴Hungary, Romania, Sweden

⁶⁵ Canada, Caribbean, Chile, Colombia, Ecuador, Mexico, Paraguay, Peru, Puerto Rico, Uruguay, Venezuela, Japan

⁶⁶ Germany, Lithuania, US, Japan, Taiwan, Ireland, Sweden, Ukraine, Mexico, China, Hong Kong