

**Corporate Social Responsibility in Europe and the U.S.:  
Insights from Businesses' Self-Presentations**

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*Abstract*

The paper compares the extent and content of businesses' communications about corporate social responsibility (CSR) in France, the Netherlands, the U.K., and the U.S. In particular, the study investigates the nature of CSR principles, processes, and stakeholder issues discussed in web pages. The results show that businesses in the four countries do not display the same eagerness to appear as socially responsible and employ diverse means to convey social responsibility images.

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Over the past few years, businesses and academic researchers alike have displayed increased levels of enthusiasm for corporate social responsibility (CSR). In particular, recent research suggests that CSR may be an excellent instrument to enhance the legitimacy of the firm among its stakeholders (e.g., Handelman and Arnold, 1999) and to develop positive social responsibility images (e.g., Brown and Dacin, 1997; Sen and Bhattacharya, 2001). Accordingly, some studies have started to investigate how businesses use communications to highlight their commitment to CSR (e.g., Esrock and Leichty, 1998; Hooghiemstra, 2000). To date, the view of CSR as an instrument to legitimize and market the firm has been investigated mainly in North America. As a result, little is known about the desirability and content of CSR images in other nations. Against this backdrop, the present study examines how businesses in four countries communicate about CSR in their web pages. Specifically, the web sites of 400 companies located in the U.S. and Europe—represented by France, the Netherlands, and the U.K.—were examined in order to evaluate: (1) the extent to which businesses attempt to display the image of a socially responsible firm, and (2) the nature of the motivations, processes, and issues discussed to convey the image of good corporate citizenship.

### **Study Background**

In spite of the many definitions of CSR advanced in past research (e.g., Swanson, 1995; Wood, 1991), much debate remains as to the exact nature of this complex concept (e.g., Rowley and Berman, 2000). Wood (1991, p. 693) integrated much of the previous work in an acknowledged definition of corporate social performance as the "configuration of the principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships." Wood's (1991) approach has been complemented by advocates of the stakeholder view of the firm (e.g.,

Clarkson, 1995; Maignan, Ferrell, and Hult, 1999; Wood & Jones, 1995) who argue that businesses are not really responsible toward society in general, but only toward their stakeholders. Integrating these two views, we propose that a firm committed to CSR has principles and processes in place to minimize its negative impacts and maximize its positive impacts on selected stakeholder issues.

Principles represent the motivational inputs driving the commitment to CSR. As suggested by Swanson (1995), three main types of motivations stand out. First, following a utilitarian perspective, CSR can be viewed as an instrument useful to help achieve its performance objectives defined in terms of profitability, return on investment, or sales volume. Second, according to the negative duty approach, businesses are compelled to adopt social responsibility initiatives in order to conform to stakeholder norms defining appropriate behavior. Third, the positive duty view suggests that businesses may be self-motivated to have a positive impact regardless of social pressures calling for CSR initiatives. When a positive duty approach is prevalent, CSR principles are a component of the corporate identity. They express values considered by organizational members as central, enduring, and distinctive values to the firm (Hooghiemstra, 2000). In contrast, the negative duty view implies that CSR initiatives constitute mainly a legitimacy instrument whereby the firm demonstrates its adherence to stakeholder norms and expectations (Handelman and Arnold, 1999). Finally, both the negative duty and the utilitarian approaches suggest that CSR can be used as an impression management tool employed to influence stakeholders' perceptions of the company (Hooghiemstra, 2000).

Processes designate the managerial procedures and instruments employed by businesses to bring their motivational principles into practice. For example, Wood (1991) highlighted three main types of CSR processes: environmental management, issues management, and stakeholder management. Once implemented throughout the organization,

these processes help the firm to keep abreast of, and to address successfully, stakeholder demands. Stakeholder issues are concerns of importance to the groups that can directly or indirectly affect or be affected by the firm's activities (Clarkson, 1995). Some main stakeholder groups include customers, employees, shareholders, suppliers, the government, and members of the communities where the firm operates. Stakeholders may advocate not only issues that affect their own welfare (e.g., consumer representatives calling for improved product safety), but also additional issues that affect others (e.g., consumer activists condemning child labor).

The proposed definition of CSR is based on concepts developed in North America. To date, there is little evidence to determine: (1) whether the proposed conceptualization of CSR is likely to be embraced outside of North America, (2) whether corporate social involvement is driven by the same principles across borders, and (3) whether CSR principles translate into similar initiatives in various countries. Some preliminary insights have been provided by studies that focused on specific CSR practices in different countries. For example, Bennett (1998) reported that corporate donations are smaller in Europe than in the U.S., while Langlois & Schlegelmich (1990) observed that European companies are less likely to use codes of ethics than their U.S. counterparts.

The present research also compares European and U.S. businesses. However, it adopts a more encompassing depiction of CSR and its different facets as outlined in the proposed conceptualization. The study does not investigate actual responsibility practices, but rather corporate communications about social responsibility. Hence, this research first examines to what extent businesses in Europe and the U.S. attempt to present themselves as socially responsible organizations. Then, the analysis explores the means employed by firms to convey social responsibility images across the countries considered. As shown in previous studies (e.g., Adams, Hill, and Roberts, 1998; Esrock and Leichthy, 1998; Hooghiemstra,

2000), many businesses are eager to display their CSR principles and processes in order to convey a positive image of their identity and to gain legitimacy along with support among stakeholders. Corporate signature web sites were the selected communication medium studied in this research. Web sites provide valuable information because: (1) they have been shown to target a variety of publics (Esrock and Leichty, 2000), (2) their content is not dictated by government regulations, as is largely the case with annual reports, and (3) past U.S. research has demonstrated that companies do discuss their involvement in CSR on the web (Esrock and Leichty, 1998).

Following our conceptualization of the CSR construct, businesses' self-presentations were examined in order to investigate the four following research questions (RQ):

**RQ1:** To what extent do businesses in Europe and the U.S. discuss CSR in their web sites?

**RQ2:** Which motivating principles are employed by businesses in Europe and the U.S. to justify their CSR initiatives?

**RQ3:** Which managerial processes are introduced by businesses in Europe and the U.S. as CSR initiatives?

**RQ4:** Which stakeholder issues are presented by businesses in Europe and the U.S. as the main targets of their CSR practices?

### **Research Methodology**

The selection of three European countries-France, the Netherlands, and the U.K.-was first constrained by the language capabilities of the researchers involved. Then, the countries considered in this study had to display a sufficient internet penetration rate among businesses to ensure that corporate web pages were widely employed. This requirement was met: in the three European nations selected, the internet penetration rates are above the European average

(ESIS, 2000), and the U.S. is the leader in terms of Internet penetration and usage (USIC and ITTA, 2000).

#### *Data Sources*

The *Fortune* 500 ([www.fortune.com/fortune/fortune500](http://www.fortune.com/fortune/fortune500)) and *L'Expansion's* ([www.lexpansion.com](http://www.lexpansion.com)) 1999 rankings of businesses were used as sample frames in the U.S. and France respectively. A list ordering the country's largest corporations according to their sales revenues was generated based on the Amadeus databank in the U.K., and based on the Reach database in the Netherlands. For each country, a list including the 500 largest businesses was used as a sample frame. Then, 100 companies in each country were drawn from these lists in each country using a systematic random sample, whereby every fifth case after the first company listed was considered. If a firm's web page could not be found or opened, then the next company on the list was considered. Efforts were made to include only companies with headquarters located in the respective countries of interest. If one of the companies selected through the sampling procedure did not fulfill this requirement, the next business on the list was examined. The study focused on corporate signature web sites which are designed to present "the identities that a corporation claims for itself as a unit" (Esrock and Leichty, 2000, p. 329). Corporate pages dedicated only to a specific area of a firm's activities (e.g., a given product or an advertising campaign) were not considered.

A procedure was defined iteratively to seek information about CSR in the web pages based on the thorough investigation of fifty corporate sites in each country. The search was limited to the web sites areas that directly referred to the responsibilities and commitment of the company either to society in general, or to specific stakeholder groups. Links to these relevant areas were searched for either in the home page or in a section providing general company information (usually entitled "Company Information" or "About Us"). If no

information on CSR could be found in these two sections, then the company's presentation of CSR was considered as insignificant.

### *Data Coding*

A coding scheme was developed based on an iterative analysis of 50 web pages in each country. A given category was kept for analysis only when it was mentioned by at least five companies in any of the four countries considered. The coding scheme employed was based on the conceptualization of CSR as motivating principles, processes, and stakeholder issues. Principles followed by corporations to motivate their CSR involvement were coded in three categories: value-driven, stakeholder-driven, and performance-driven (see Table 1). These three categories corresponded respectively to the positive duty, negative duty, and utilitarian approaches outlined earlier. The CSR processes found on web pages designated organizational programs and activities aimed at implementing CSR principles and/or addressing specific stakeholder issues (see Table 1). For the most part, the CSR practices introduced by businesses were much narrower in scope than the processes of CSR responsiveness conceptualized by Wood (1991). While Wood described CSR processes in terms of environmental management, issues management, and stakeholder management, the processes that we found discussed in web sites were pointed to specific activities such as quality management, ethics, or philanthropic programs.

All the processes coded were specifically referred to by businesses as ways of meeting their social or stakeholder responsibilities. Some overlaps between categories could be assumed, especially with respect to philanthropic programs, sponsorship, and volunteerism. However, they were discussed separately by most businesses, which was subsequently reflected in the coding scheme employed. Even though some processes were linked to a given stakeholder issue (e.g., volunteerism usually targets community issues), others addressed

various stakeholder issues or groups simultaneously (e.g., codes of ethics, health and safety programs). Therefore, CSR processes could not be systematically categorized according to the stakeholder issue addressed.

Clarkson's (1995) inventory of stakeholder issues was used as an initial guide to code the stakeholder issues discussed in web pages. Over the process of developing the coding scheme, the different categories presented in Table 2 emerged. Given that few web pages discussed responsibilities to shareholders and suppliers, no differentiation was made across the various issues affecting these two groups. Finally, the industries where the companies operated were classified into the following categories: transportation, technology, service wholesale/retail, chemical, food and agriculture, and other. Each corporate page was coded directly online by two coders. Inasmuch as possible, the relevant contents of the web pages were also printed for future reference. The intercoder reliability was evaluated for all coded categories on 50 web sites in each country. Across categories, the levels of agreement reached respectively 91%, 93%, 95% and 96% for French, Dutch, U.K., and U.S. web pages.

## **Results**

### *Inclusion of CSR in Self-Presentations*

As indicated in Table 3, the web sites mentioning one or more (1) CSR principle, (2) CSR process, and (3) stakeholder issue respectively were first counted in each country. These frequencies revealed whether businesses considered each of the dimensions of CSR as being sufficiently important to be worth mentioning in their web pages. In a second step, the number of firms discussing at least one of the dimensions of CSR-principles, processes, or issues-was counted in each country; this encompassing score indicated how many businesses displayed any concern at all for CSR. This overall score was then compared across industries in each country.

While 48 U.K. and 41 U.S. firms discussed CSR principles in their web sites, only 24 French and 17 Dutch businesses did so. This difference was also observed with respect to CSR processes and stakeholder issues: they were much more likely to be mentioned in the web sites of U.K. and U.S. firms than in those of their French and Dutch counterparts (see Table 3). Overall, U.K. and U.S. firms (66 and 53 respectively) were much more likely to discuss any dimension of CSR-principles, processes, or issues-than were French and Dutch firms (29 and 24 respectively). These first observations suggest that, contrary to what is implied in Research Question 1 (RQ1), CSR did not receive the same level of attention across the three European nations surveyed. Instead, U.S. and U.K. businesses were much more eager to appear as good citizens than were French and Dutch firms.

In order to evaluate whether the observed differences could be linked to the nature of the industries most represented in each sample, the number of companies in the seven types of industries considered was first compared across countries. As indicated in Table 3, the resulting Chi-square (67.71,  $df = 18$ ) was significant at the .01 level. However, no clear pattern of industries across countries could be identified. In particular, the industry structure found in the U.S. and U.K. samples did not show specific commonalities, and did not contrast sharply with the structure found in the French and Dutch samples. Then, within each country, the number of firms mentioning at least one dimension of CSR in their web pages was compared across industries. All within-country Chi-squares were not significant (see Table 3). These results suggest that the inclusion of CSR in corporate web pages was not systematically associated with given industries.

#### *Principles Motivating CSR*

As indicated in Table 4, even though the three types of coded CSR principles could be found in the four nations included in this study, different principles were favored in each

country. For instance, 31 U.S. firms (or 58.5% of the U.S. businesses discussing CSR) presented their social responsibility involvement as a part or an extension of their core values. This justification was the least used by European businesses: only 17.2%, 14.7% and 12.1% (5, 4, and 8 businesses) of the firms discussing CSR on the Web in France, the Netherlands, and the U.K. respectively introduced CSR as value-driven. Performance-driven CSR was the second most common motivation mentioned by U.S. firms; yet, this argument was used by only 11 of the 53 (20.7%) U.S. firms discussing CSR. In contrast, this motivating principle was the most popular among U.K. firms (37 businesses; 56% of those mentioning CSR). The view of CSR as good business was further embraced by quite a few French (10 firms; 34.5% of those discussing CSR) and Dutch (10 businesses; 41.7% of those discussing CSR) organizations.

European firms also tended to introduce CSR as a response to stakeholders' scrutiny and pressures. This argument was employed by 14, 10, and 16 firms (48.3%, 41.7%, and 24.2% of those discussing CSR) in France, the Netherlands, and the U.K. respectively. Only six out of the 53 U.S. firms discussing CSR (11.3%) adopted the stakeholder-driven perspective. Across European nations, there were some differences as to the nature of the stakeholder groups most likely to be presented as drivers of CSR: while U.K. businesses mentioned most the community and customers (9 and 10 firms respectively), French and Dutch organizations focused on customers (12 and 8 firms respectively) and on regulators (9 and 6 firms respectively).

The illustrations in Figure 1 make apparent that the majority of U.S. firms (34 businesses; 64.1% of those discussing CSR) chose only one underlying principle to justify their commitment to CSR; further, the U.S. firms that mentioned only the value-driven approach to CSR (25 organizations; 47.1%) clearly outnumbered the others. Figure 1 also emphasizes that many U.K. firms (24 businesses; 36.3% of those mentioning CSR) relied

upon the performance-driven approach as the single underlying CSR principle. Yet, 11 U.K. businesses (16.1% of those discussing CSR) used both the performance- and stakeholder-driven approaches. Even though fewer businesses mentioned CSR in France and the Netherlands, they offered a more differentiated profile of stated motivations than their U.S. and U.K. counterparts. For example, while 9 out of the 29 French firms discussing CSR (31%) favored the stakeholder approach only, three additional approaches were also employed: (1) performance-driven only (5 firms; 17.2%), (2) value-driven only (5 firms; 17.2%), and a combination of performance- and stakeholder-driven (5 firms; 17.2%). In the Netherlands, three main profiles of stated motivations emerged: (1) performance-driven CSR (5 firms; 20.8% of those discussing CSR), stakeholder-driven (5 firms; 20.8%), and a combination of stakeholder- and performance-driven CSR (3 firms; 12.5%). In addition, even though the number of companies discussing CSR was the smallest in the Netherlands, it was only in that country that companies could be found in all clusters of motivating principles (see Figure 1).

Overall, in response to RQ2, businesses were found to use different motivating principles to justify their involvement in CSR practices across the four countries surveyed. In particular, while the value-driven approach dominated in the U.S., the performance-driven perspective (sometimes mixed with the stakeholder-driven view) was prevalent in the U.K. French, along with Dutch firms, offered a more differentiated set of motivations. Across European countries, the value-driven perspective was not nearly as popular as in the U.S.

### *CSR Processes*

As indicated in Table 4, significant differences were observed across countries in the number of businesses that referred to each type of CSR process. For example, codes of ethics were more likely to be mentioned in the U.K. (11 firms; 16.7% of those discussing CSR) and

the U.S. (10 firms; 18.9%) than in France (2 firms; 6.9%) and the Netherlands (3 firms; 8.3%). In order to build the image of good citizenship, U.S. companies discussed first and foremost processes aimed at giving resources mainly to the community with philanthropic programs (52 firms; 98.1% of those discussing CSR) and volunteerism (25 firms; 47.1%). These two processes were then followed by the management of environmental impacts (15 firms; 28.3%). Dutch and French businesses pointed first to their environmental management programs to demonstrate their commitment to CSR (13 and 12 firms; 44.8% and 50% respectively). Even though six French and ten Dutch businesses mentioned philanthropic programs (respectively 20.7% and 41.7% of those discussing CSR), they did not show such an overwhelming dedication to these processes. It is noteworthy that none of the French and Dutch businesses mentioned volunteerism. Furthermore, in France, quality programs (9 firms; 31% of those discussing CSR) were more mentioned as illustrative of responsibility than philanthropy programs. In the Netherlands, the latter were followed by sponsorships (7 firms; 29.2% of the firms discussing CSR). Traditionally, sponsorships are seen as a promotions instrument (Gardner and Schuman, 1988). However, Dutch businesses seemed especially eager to present them as a social responsibility process.

Overall, French and Dutch organizations appeared likely to try and build a socially responsible image by mentioning a number of practices that were closely linked to the production process and traditional promotions (e.g., limiting the environmental impact of their operations, quality management, and sponsorships). In contrast, U.S. firms attempted to appear as socially responsible mainly by emphasizing their involvement in initiatives that go beyond simple production and promotion activities (e.g., philanthropic programs, volunteerism). U.K. firms employed an intermediary approach to those displayed by businesses in continental Europe and the U.S. They were likely to mention concurrently: (1) processes that fall within traditional production-and promotion-oriented activities (e.g., 34 and

14 firms-51.5% and 21.1% of those mentioning CSR-discussed sponsorships and health and safety programs respectively), and (2) initiatives that go beyond these traditional operations (e.g., 48 and 23 firms -72.1% and 35% of those discussing CSR-mentioned philanthropic programs and volunteerism respectively). Thus, in response to RQ3, the findings suggest that businesses in the four countries favored different CSR processes to convey the image of social responsibility.

### *Stakeholder Issues*

Significant differences in the frequencies of the stakeholder issues listed were observed across countries, except for shareholder issues which were discussed by only five or fewer businesses in each country (see Table 4). Supplier responsibilities were also mentioned by only a few businesses (between one and six) in the four countries. Therefore, when presenting their social responsibility initiatives, businesses really referred to three main stakeholder groups: community, customers, and employees.

As shown in Table 4, community stakeholder issues were the most mentioned in all four countries. However, the frequencies observed varied greatly according to the nature of the community issues considered. For example, while quality of life and education were the two issues the most mentioned by U.S. firms (respectively 69.8% and 58.5% of the businesses discussing CSR), the protection of the environment was the issue by far most mentioned by French, Dutch, and British businesses (respectively 62.1%, 70.8%, and 78.8% of the companies discussing CSR). The protection of the environment was mentioned more by French and Dutch organizations than the four other community issues taken together. British businesses displayed a more balanced concern for different issues: they often mentioned environmental protection (78.8% of the firms discussing CSR), along with arts and culture (24.2%), education (42.4%), quality of life (27.3%), and safety (21.2%).

U.S. businesses tended to pay most attention to the issues that were not linked directly to their activities: education, quality of life, and arts and culture were mentioned by 31, 37, and 22 businesses respectively (58.5%, 69.8%, and 41.5% of the firms discussing CSR). The protection of the environment was also discussed by 25 firms (47.1%). U.S. firms paid very limited attention to the two customer issues (with respective frequencies of 6 and 3) and to the two employee issues (respective frequencies of 6 and 7). This result confirms the earlier conclusions drawn from the analysis of the CSR processes: in order to build the image of responsible organizations, U.S. firms had a tendency to focus on issues linked to the welfare of the community, while putting aside the initiatives closely associated with their productive operations.

French organizations really accentuated two main issues: (1) the protection of the environment (discussed by 18 firms; 62.1% of those discussing CSR) and (2) product/service quality (12 firms; 41.4%). Four or fewer firms mentioned all the other issues. This finding suggests that French organizations had a tendency to adopt a very focused approach to CSR. In addition, given that 12 of the 18 firms that mentioned the protection of the environment as an issue also discussed the management of environmental impacts as a process, French organizations allocated most attention to the areas of social responsibility that were closely linked to their productive activities.

Dutch firms mentioned the following issues the most: (1) protection of the environment (17 firms; 70.8% of those discussing CSR), (2) arts and culture (7 firms; 29.2%), and (3) employees health and safety (6 firms; 25%). All other issues were mentioned by five or fewer organizations. Finally, U.K. firms provided the most balanced level of concern for various issues. Even though the environment was often mentioned (52 firms; 78.8% of those discussing CSR), other community issues also received substantial attention (between 14-21.2%- and 28-42.4%-companies discussed the four other community issues), along with

employee health and safety (17 firms; 25.7%) and product/service quality (14 firms; 21.2%). Therefore, U.K. firms emphasized their commitment to general community issues, but also to the impacts of their productive operations. As a whole, these findings provide a broad answer to RQ4: to communicate a responsible image, businesses in the four countries accentuated their commitment to different stakeholder issues.

### **Discussion**

Our study findings clearly show that companies based in different countries hold substantially different perspectives on: (1) how important it is to be publically perceived as socially responsible; and (2) which CSR issues are more important to emphasize. Nevertheless, these results should be interpreted with caution, keeping in mind some main limitations of the research. First, the analysis was based on only one type of communication- web sites-, and did not investigate actual social responsibility practices. Therefore, the observations outlined above cannot be used by managers to determine whether or not to invest in concrete social responsibility initiatives in the four countries considered. Instead, the findings provide some indication of the desirability and content of CSR communications. Second, the conclusions were drawn from a small number of companies discussing CSR, especially in France and The Netherlands. In addition, the companies included in this study were among the five hundred largest firms in their home markets; their viewpoints and activities might not be representative of those adopted by smaller companies. The following sections outline some factors that may help to understand the differences observed across countries. Even though these potential explanations are based on previous research findings, they remain largely speculative and hence call for more research that examines the factors underpinning differences in CSR communications across borders.

### *Frequency of CSR Images Across Countries*

The study results clearly suggest that French and Dutch businesses were not as eager as their Anglo counterparts to convey good citizenship images on the web. This observation may be linked to the differentiated views of businesses' role in society found in European and Anglo countries. For instance, the State has traditionally been the institution in charge of social welfare in Europe (Clough, 1960; Grahl and Teague, 1997). As a result, the social responsibilities of businesses have been defined very narrowly, and have been constrained mainly to offering good working conditions (Weaver, 2001). In contrast, businesses have played a significant role in the development of U.S. cities and communities, and therefore have been assigned "substantial responsibility for the moral and physical character of the communities in which they have invested" (Vogel, 1992, p. 42). Thus, while U.S. firms have traditionally been expected to play a leadership role in the communities where they operated, French and Dutch companies have not really been confronted with that duty. Even though the status of firms in British society has certainly been influenced by broader European traditions, it has also been greatly affected by the conservative movement of the 1980s. The succeeding conservative governments introduced measures to pass on the welfare functions of the State to the market (Gray, Owen, and Adams, 1996). Therefore, whereas U.K. and U.S. businesses may want to demonstrate their contribution to society in their corporate communications, French and Dutch organizations may be less likely to value and publicize such contributions.

The various frequencies of CSR communications may also be linked to the different perceptions of businesses in general across the countries considered. In Europe, there has been much cynicism about the moral worth of capitalism and of businesses in general (Vogel, 1992, p. 43). Public opinion there is likely to be skeptical about the true motivations underpinning businesses' involvement in social affairs. As a result, firms may hesitate to publicize their social responsibility efforts for fear of public criticism. Partly because of its

Protestant heritage, American society has adopted a much more positive image of businesses. In the U.S., corporations are expected not only to conform to social norms defining desirable behavior, but also to set the standards for appropriate behavior (Vogel, 1992, cf. p. 43). Therefore, it is important for U.S. firms to demonstrate that they meet these high social expectations, for example by advertising their commitment to addressing important community issues. The public perception of businesses in general is more differentiated in the U.K.: while traditional European skepticism of businesses is present, this sentiment is also accompanied by a general recognition of the worth of businesses' purposes.

A third factor explaining our results may be the nature and role of investors in the countries surveyed. In the U.K. and U.S., capital is more dispersed and widely spread than in continental Europe (Adams, Hill, and Roberts, 1998). As a result, investors have made public concerns more visible to organizational leaders. This increased power of various investors is illustrated by the development of ethical investing, a trend that is especially visible in the Anglo-Saxon countries (Lewis and Mackenzie, 2000). In addition, U.S. and U.K. shareholder activists have placed resolutions and have voiced their concerns in order to advocate more socially responsible corporate behaviors (*Economist*, 2000).

Over the past decade, the national heritages as depicted above have been evolving significantly. In continental Europe, the demise of the Welfare State has resulted in businesses being asked to play a greater role in social affairs (Maignan, Ferrell, and Hult, 1999). Furthermore, perhaps under the lead of large management consultancies, U.S. ethics and social responsibility practices have been increasingly imitated across the Atlantic (Bennett, 1998; Weaver, 2001). Therefore, in spite of local customs, more and more businesses in continental Europe appear to embrace and communicate about CSR.

Since the European countries surveyed do not have a long-lasting tradition encouraging businesses' social involvement, it is not surprising that few European companies used organizational values to justify their apparent commitment to CSR. Most European businesses may not have had the time to incorporate into their organizational cultures their emerging role as community-involved social institutions. Instead, European companies often presented CSR as an activity enhancing the firm's success and survival. U.K. businesses favored the performance-driven approach, while French and Dutch organizations typically selected from among the performance-driven view, the stakeholder-driven approach, or a combination thereof. In contrast to their European counterparts, most U.S. firms introduced CSR practices as an expression of their own organizational culture. This values-driven approach reflects well the fact that CSR involvement has been ingrained in U.S. norms and values.

Given the active role historically played by businesses in the development of U.S. communities, it is quite logical that U.S. firms depicted CSR processes first and foremost in terms of philanthropic programs and volunteerism. Similarly, the social responsibility issues most commonly discussed by U.S. firms were those linked to the community—e.g., quality of life, education. In contrast, following their traditional relative withdrawal from social involvement, Dutch and French businesses were focused less on philanthropic programs and volunteerism. In fact, firms in these two countries had a tendency to illustrate their good citizenship by presenting voluntary processes closely associated with productive activities and traditional promotions (e.g., quality management, limiting the environmental impact of production, sponsorships). French and Dutch organizations also tended to discuss mostly the stakeholder issues linked to productive processes such as product/service quality (often mentioned in France), or employee health and safety (commonly discussed in The Netherlands). This focus reflects the narrower view of CSR in continental Europe where

businesses have traditionally been viewed mainly as economic entities. U.K. firms showed concern for a variety of processes (e.g., management of environmental impact, philanthropic programs) and issues (e.g., education, employee health and safety) whether or not they were linked to productive activities. Therefore, U.K. self-descriptions integrated the traditional European focus on responsibilities linked to productive operations, but they also reflected the role of businesses as community actors that emerged during the Thatcher years.

Among CSR processes, an additional difference worth underlining is the fact that U.K. and U.S. firms mentioned ethics codes more often than their Dutch and French counterparts. With regard to the U.S., this observation may reflect the strong U.S. Protestant background (Vogel, 1992) and of the American tendency to codify social relations with rules (Weaver, 2001). Given that Europeans have long been skeptical of the moral role of businesses, it is understandable that European firms are not eager to highlight the moral standards by which they should live. The U.K.'s relative enthusiasm for codes may be caused by: (1) the trend to imitate U.S. ethics practices, and (2) the government-led push toward greater reporting and transparency (Gray, Owen, and Adams, 1996). Finally, all European firms focused much of their attention on: (1) processes aimed at reducing the negative impacts of their activities on the environment and (2) environmental protection in general. This emphasis is certainly linked to the high political influence of the environmental movement reflected by a variety of regulatory programs at the national and European union levels (Gray, Owen, and Adams, 1996).

In conclusion, this study illustrated that businesses from different countries do not show the same level of dedication to being perceived as socially responsible. Furthermore, across countries, firms identified a variety of principles, processes, and stakeholder issues in order to demonstrate their commitment to CSR. Additional research is needed to evaluate whether these cross-national differences can be linked to the traditional role played by

businesses in each of the societies surveyed. Further empirical evidence is needed to address three main issues indirectly raised by the present research: (1) How do national institutional structures affect businesses' commitment to CSR?, (2) What is the relationship between corporate claims regarding CSR and actual practices across diverse countries?, and (3) To which extent are stakeholders' evaluations of a given firm influenced by CSR communications in different nations? Obviously, there is much work still needed to understand corporate social responsibility globally. We hope that this endeavor has helped to provide some direction as to where research will be most relevant.

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**Table 1**  
**Categorization of CSR Principles and Processes as Stated on Web Pages**

Principles and Processes	Examples
<b>PRINCIPLES MOTIVATING CSR</b>	
1. <i>Value-driven CSR</i> : CSR is presented as being part of the company's culture, or as an expression of its core values.	"Giving back is a bedrock value at PNC" ( <a href="http://www.pnc.com">www.pnc.com</a> , U.S.)
2. <i>Performance-driven CSR</i> : CSR is introduced as a part of the firm's economic mission, as an instrument to improve its financial performance and competitive posture.	"Safe practices, healthy working conditions, and conservation of our environment are essential to achieve sustainable profitability and continuity for our company and for our employees" ( <a href="http://www.vopak.nl">www.vopak.nl</a> , Netherlands)
3. <i>Stakeholder-driven CSR</i> : CSR is presented as a response to the pressures and scrutiny of one or more stakeholder groups.	"Consumers are increasingly attentive to everything that has to do with safety and environmental health. Safeguarding the environment is a criterion they will increasingly consider" ( <a href="http://www.carrefour.fr">www.carrefour.fr</a> , France).
<b>CSR PROCESSES</b>	
1. <i>Philanthropic programs</i> : The company presents a formalized philanthropy program made of a clear mission and application procedures to allocate donations and grants.	McGraw-Hill's presents its Corporate Contributions and Community Relations program whose mission is to increase "the abilities of people around the world to learn..."; applications for donations are provided on-line ( <a href="http://www.mcgrawhill.com">www.mcgrawhill.com</a> , U.S.).
2. <i>Sponsorships</i> : The company introduces sponsorships as a type of responsibility initiative aimed at providing assistance either financial or in-kind to a cause or charity.	ING includes sponsoring as part of its community initiatives, and describes its sponsoring program as showing "its sense of responsibility regarding the Dutch cultural inheritance by sponsoring a number of prominent Dutch organizations in the field of culture, nature and sport" ( <a href="http://www.ing.nl">www.ing.nl</a> , Netherlands).
3. <i>Volunteerism</i> : The company presents programs that allow employees to work for a good cause during paid working hours.	AT&T describes its volunteer program, whereby employees have the opportunity to spend one paid day away from their jobs working at or for a non-profit organization of their choice ( <a href="http://www.att.com">www.att.com</a> , U.S.).
4. <i>Code of ethics</i> : The company discusses the content and/or implementation of a code of ethics or conduct.	Balfour Beatty Plc mentions a statement of corporate principles which can be downloaded from its web site ( <a href="http://www.bicc.com">www.bicc.com</a> , U.K.).
5. <i>Quality programs</i> : The company describes a formal product/service quality program as a form of responsibility initiative.	Socopa presents its formal business policy aimed at managing quality. The policy is organized around eight points including the cooperation with independent laboratories ( <a href="http://www.socopa.fr">www.socopa.fr</a> , France).
6. <i>Health and safety programs</i> : The company introduces formal health and safety programs aimed at one or more stakeholder groups as a form of responsibility initiative.	Beyond Petroleum presents a number of initiatives and programs to reach its health and safety objectives; a summary of yearly targets and results is presented on-line ( <a href="http://www.bp.com">www.bp.com</a> , U.K.).
7. <i>Management of environmental impacts</i> : The company discusses activities aimed at diminishing the negative impact of productive activities on the natural environment.	Renault introduces its environment management program, with the aim of "integrating environmental goals into the everyday working practices...;" the company publishes an environmental report ( <a href="http://www.renault.com">www.renault.com</a> , France).

**Table 2**  
**Categorization of the Stakeholder Issues Discussed in Web Pages**

Type of Issue and Description	Examples
<b>COMMUNITY STAKEHOLDERS</b>	
1. <i>Arts and culture</i> : The company discusses its support of organizations, activities, actors, and objects linked to the arts or the national culture.	3M describes its collaboration with the National Foundation for the Advancement of the Arts to provide scholarships to young artists ( <a href="http://www.mmm.com">www.mmm.com</a> , U.S.).
2. <i>Education</i> : The company presents its support of activities aimed at improving educational opportunities and the quality of the education received by populations outside the firm.	Tate&Lyle describes its commitment to supporting educational projects, for example with its participation in the “Reading is Fundamental” program that helps ensure that kids have books in their homes ( <a href="http://www.tate-lyle.co.uk">www.tate-lyle.co.uk</a> , U.K.).
3. <i>Quality of life</i> : The company expresses its dedication to improving the quality of life and well-being of the communities in which the firm operates, or of society as a whole <sup>1</sup> .	ConAgra describes its commitment to help fight children hunger in the U.S.; in particular, the company discusses Feeding Children Better, a multi-year and multi-million dollars initiative developed in association with a charity and a university ( <a href="http://www.conagra.com">www.conagra.com</a> , U.S.).
4. <i>Safety</i> : The company displays concern for the safety of the persons in the communities surrounding its productive operations.	Balfour Beatty expresses concern for the safety of the community as summarized in the following statement: “The Board regards the health and safety of all employees, and all members of the public as being of paramount importance” ( <a href="http://www.balfourbeatty.com">www.balfourbeatty.com</a> , U.K.).
5. <i>Protection of the environment</i> : The company shows concern for the preservation of the natural environment either in general or in the communities where the firm operates.	Yves Rocher (FR) emphasizes its commitment to protecting the environment; this commitment is illustrated by initiatives such as a tree plantation program in Burkina Fasso, a country suffering from desertification ( <a href="http://www.yves-rocher.fr">www.yves-rocher.fr</a> , FR).
<b>CUSTOMER STAKEHOLDERS</b>	
1. <i>Quality</i> : The company presents the achievement of high product/service quality as a part of its commitment to social responsibility.	Kronenbourg presents product quality as one of its “social commitments;” the company has a program to ensure that the production processes yields top quality; ISO certificates are presented as achievements in that area ( <a href="http://www.brasseries-kronenbourg.fr">www.brasseries-kronenbourg.fr</a> , FR).
2. <i>Safety</i> : The company displays concern for the safety of its customers in relation with its production activities or products/services.	General Motors underlines its concern for driving safety, and presents diverse consumer education programs ( <a href="http://www.gm.com">www.gm.com</a> , U.S.).
<b>EMPLOYEE STAKEHOLDERS</b>	
1. <i>Equal Opportunity</i> : The company expresses its commitment to giving the same chances in recruitment and promotion to all employees regardless of race, gender, age, or handicap.	AstraZeneca discusses its commitment to equal opportunity by mentioning its internal communication program which helps spread the firm’s values regarding equal opportunity, where individual success is based solely on individual performance ( <a href="http://www.astrazeneca.com">www.astrazeneca.com</a> , U.K.).
2. <i>Health and safety</i> : The company expresses its concern for protecting the safety of employees in the workplace along with their overall health level.	Shell displays its commitment to employee safety by presenting its safety management program and publishing safety records ( <a href="http://www.shell.com">www.shell.com</a> , NL).
<b>SHAREHOLDERS</b>	
The company expresses its commitment to the involvement of stakeholders in <i>corporate governance</i> and/or to the proper <i>information</i> of shareholders.	Under its “social responsibility” section, the web page of Smith&Nephew discusses its responsibilities to stakeholders including its commitment to communicating timely information about its activities and results in order to properly reflect investment opportunities in the company ( <a href="http://www.smith-nephew.com">www.smith-nephew.com</a> , U.K.).
<b>SUPPLIERS</b>	
The company expresses its dedication to giving <i>equal opportunities</i> to suppliers in terms of gender, race, and size, and / or to assuring <i>suppliers’ safety</i> .	Nordstrom (U.S.) expresses its dedication to supplier diversity and presents its program aimed at encouraging minority and women-owned suppliers ( <a href="http://www.store.nordstrom.com">www.store.nordstrom.com</a> , U.S.).
1 This category excludes initiatives which are included in other categories, such as educational programs or the protection of the environment, activities which may also result in the increased well-being of the community.	

**Table 3**  
**Inclusion of CSR in Self-Presentations**

Presentations of CSR in web pages	France (n=100)	Netherlands (n=100)	U.K. (n=100)	U.S. (n=100)	Differences
<u>NUMBER OF BUSINESSES:</u>					
1. Discussing at least one CSR principle	24	17	48	41	$\chi^2 = 28.49$ , df = 3, p < .01
2. Discussing at least one CSR process	12	15	60	52	$\chi^2 = 81.27$ , df = 3, p < .01
3. Discussing at least one stakeholder issue	27	23	63	50	$\chi^2 = 44.93$ , df = 3, p < .01
4. Discussing CSR <sup>1</sup> :	29	24	66	53	$\chi^2 = 48.3$ , df = 3, p < .01
a. Transportation	2 (4)	1 (4)	7 (8)	1 (2)	$(\chi^2 = 67.71$ , df = 18, p < .01) <sup>2</sup>
b. Technology	5 (22)	5 (14)	6 (10)	14 (28)	
c. Services	2 (11)	6 (33)	13 (19)	12 (31)	
d. Wholesale / retail	2 (4)	3 (13)	10 (15)	8 (15)	
e. Chemical	8 (24)	6 (14)	9 (12)	12 (16)	
f. Food / agriculture	6 (20)	2 (13)	13 (19)	5 (7)	
g. Other	4 (15)	1 (9)	8 (17)	1 (1)	
$\chi^2$ (df = 6) <sup>3</sup>	3.03	5.75	5.06	7.60	

1 Number of companies mentioning at least one CSR principle, one CSR process, or one stakeholder issue.

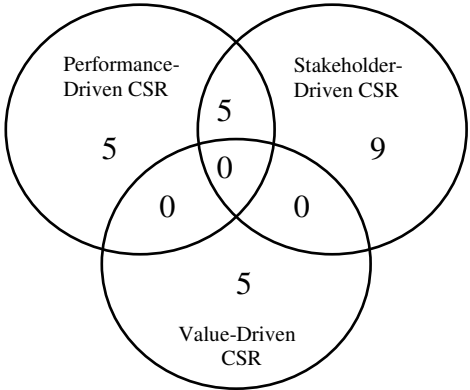
2 Numbers in parentheses give the total number of companies per industry in each country.

3 The chi-square statistic compares the number of businesses discussing CSR across industries within each country; none of the four chi-square was significant at the .05 level.

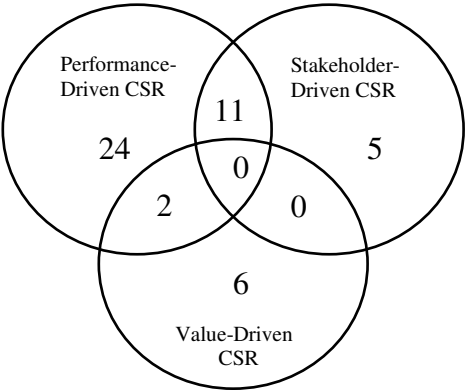
**Table 4**  
**CSR Principles, Processes, and Stakeholder Issues Presented in Web Pages**

Companies mentioning:	FR	NL	UK	US	Difference Test
<u>PRINCIPLES MOTIVATING CSR</u>					
1. Value-driven CSR	5	4	8	31	$\chi^2 = 35.54$ , df = 3, p < .01
2. Performance-driven CSR	10	10	37	11	$\chi^2 = 17.19$ , df = 3, p < .01
3. Stakeholder-driven CSR	14	10	16	6	$\chi^2 = 16.94$ , df = 3, p < .01
a. Community	2	2	9	5	$\chi^2 = 7.68$ , df = 3, p > .05
b. Customers	12	8	10	3	$\chi^2 = 5.91$ , df = 3, p > .05
c. Regulators	9	6	4	3	$\chi^2 = 4.04$ , df = 3, p > .05
<u>CSR PROCESSES</u>					
1. Philanthropic programs	6	10	48	52	$\chi^2 = 86.45$ , df = 3, p < .01
2. Sponsorships	4	7	34	11	$\chi^2 = 73.14$ , df = 3, p < .01
3. Volunteerism	0	0	23	25	$\chi^2 = 73.22$ , df = 3, p < .01
4. Code of ethics	2	3	11	10	$\chi^2 = 14.81$ , df = 3, p < .01
5. Quality programs	9	2	12	3	$\chi^2 = 11.35$ , df = 3, p < .05
6. Health and safety programs	1	4	14	6	$\chi^2 = 15.83$ , df = 3, p < .01
7. Management of environmental impacts	12	13	25	15	$\chi^2 = 7.84$ , df = 3, p < .05
<u>STAKEHOLDER ISSUES</u>					
1. <i>Community stakeholders</i>					
a. Arts and culture	2	7	16	22	$\chi^2 = 57.76$ , df = 3, p < .01
b. Education	2	3	28	31	$\chi^2 = 78.11$ , df = 3, p < .01
c. Quality of life	4	2	18	37	$\chi^2 = 94.00$ , df = 3, p < .01
d. Safety	0	2	14	2	$\chi^2 = 31.58$ , df = 3, p < .01
e. Protection of the environment	18	17	52	25	$\chi^2 = 61.04$ , df = 3, p < .01
2. <i>Customer stakeholders</i>					
a. Product/service quality	12	2	14	6	$\chi^2 = 54.37$ , df = 3, p < .05
b. Safety	2	5	4	3	$\chi^2 = 15.96$ , df = 3, p < .01
3. <i>Employee stakeholders</i>					
a. Equal opportunity	2	1	1	6	$\chi^2 = 49.84$ , df = 3, p < .01
b. Health and safety	1	6	17	7	$\chi^2 = 18.85$ , df = 3, p < .01
4. <i>Shareholders</i>					
	1	4	5	5	$\chi^2 = 2.45$ , df = 3, p > .05
5. <i>Suppliers</i>					
	1	5	6	2	$\chi^2 = 8.83$ , df = 3, p < .05

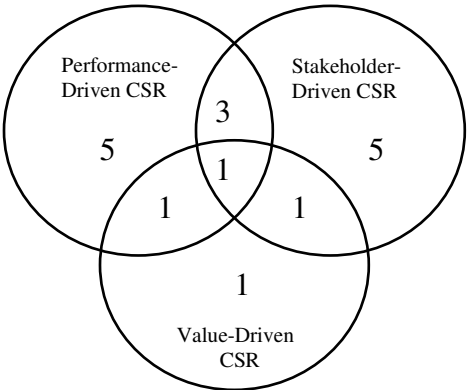
**Figure 1**  
**Profiles of Motivating Principles by Country**



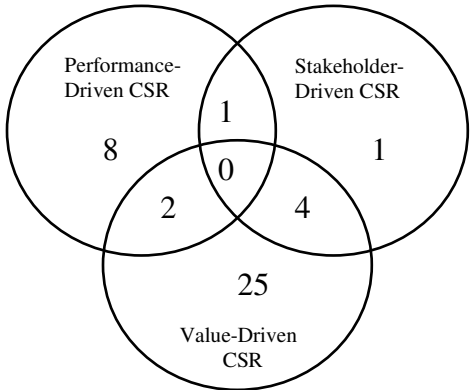
FRANCE



U.K.



NETHERLANDS



U.S.