



**How do Large European  
Companies Operating in New  
Member States Communicate their  
CSR Actions and Reports through  
their Corporate Websites?**

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# **How do Large European Companies Operating in New Member States Communicate their CSR Actions and Reports through their Corporate Websites?**

## **Summary**

The main research question to be addressed is: “How do European companies operating in new member states communicate their CSR actions and reports through their corporate websites?” Focusing on three large European companies: 1) Carrefour, 2) Daimler and 3) Unilever, an analysis is performed of corporate websites in 27 European countries divided into two groups: Group I - The fifteen EU member states since before 2000 and Group II - twelve member states that joined the EU after 2000. The five CSR information disclosure on the web (CSRIDOW) indicators are applied to the countries where corporate websites are made available. Detailed CSRIDOW is more often found in European countries from Group I than Group II. There appears to be a CSRIDOW tendency toward a potential increase in addressing stakeholders in their own language and the concentration of even more detailed information on the corporate website homepage in the English language.

**Keywords:** CSR Communication, CSRIDOW, European Community, European Companies, Corporate Websites

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## **How do Large European Companies Operating in New Member States Communicate their CSR Actions and Reports through their Corporate Websites?**

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### **Abstract**

The main research question to be addressed is: “How do European companies operating in new member states communicate their CSR actions and reports through their corporate websites?” Focusing on three large European companies: 1) Carrefour, 2) Daimler and 3) Unilever, an analysis is performed of corporate websites in 27 European countries divided into two groups: Group I - The fifteen EU member states since before 2000 and Group II - twelve member states that joined the EU after 2000. The five CSR information disclosure on the web (CSRIDOW) indicators are applied to the countries where corporate websites are made available. Detailed CSRIDOW is more often found in European countries from Group I than Group II. There appears to be a CSRIDOW tendency toward a potential increase in addressing stakeholders in their own language and the concentration of even more detailed information on the corporate website homepage in the English language.

Keywords: CSR Communication; CSRIDOW; European Community; European Companies; Corporate Websites.

### **1. Introduction**

There seems to be agreement that CSR is context-based and it is therefore nearly impossible to expect companies from 27 countries – new and old members of EC – to come to a single understanding of CSR. Voluntary, regulatory (Utting, 2002), implicit, explicit (Matten and Moon, 2008), active, passive (Bovens, 1998), positive, negative (Chryssides and Kaler, 1993), operational or philanthropic CSR (Akatu, 2005) typologies are available and important for deeper CSR analysis. If on the one hand, a common ground for addressing CSR will help integrate the EU countries and make it less difficult to have European strategies implemented, on the other hand, there will be differences that need to be accepted and, in some cases, stimulated. The main question to be addressed is “How do European companies operating in new member states communicate their CSR actions and reports through their corporate websites?” The focus here is on three large European companies doing business worldwide: 1) Carrefour, 2) Daimler-Chrysler and 3) Unilever. These three companies are chosen from Forbes 2000 (Decarlo, 2006) and are listed as European leaders in their industry sectors – respectively: Food Markets/French; Consumer Durables/German; and Food, Drink and Tobacco/Dutch-British.

Results from previous studies have shown that a) corporations in their home countries tend to present a more complete CSR web communication than in other countries (Sousa Filho, Wanderley and Farache, 2007); b) corporations with the best performance of CSR web communication in their home countries tend to replicate this result abroad when compared to other foreign companies in the host country (Farache et al, 2007); and c) a common corporate homepage layout is used by a large number of corporations doing business in different countries (Farache et al, 2007), helping the viewer to search for the information needed and creating a visual common identity.

## **2. CSR in the European Union**

CSR is a concern for the European Union, as it is believed it can facilitate reaching the strategic goal of becoming more competitive, sustainable and able to offer economic growth together with jobs and social cohesion among its member states (EC, 2002). CSR in Europe is also supported by different national and private initiatives, such as Business in the Community/UK, the Copenhagen Centre/DK, the Centre for Corporate Citizenship/DE, CSR Europe/BE, Dutch national research programmes/NL and many others (Habish and Jonker, 2005). The European actuality is a combination of extremely diverse national situations that are frequently in different phases of development.

The CSR agenda and company involvement is dissimilar across the countries of the European Community, as CSR is under the influence of the contextual aspects such as tradition, culture, rules, formal institutions and societal governance (Roome, 2005). Thus, there is a case for diversity when discussing CSR in Europe and convergence in this area appears to be weak (Lensen and Vorobey, 2005). Similarly, Welford (2005) found that European countries tend to demonstrate different levels of CSR activity between one another, suggesting that the development of an economic system as the transparency of a national political regime could explain such divergences.

If CSR as a concept is divergent among European countries, one may expect that communicating CSR follows some pattern similarity. However, CSR communication in Europe has been contrasted with that of the USA and findings have demonstrated that the two groups behave differently, whereby a “unified” European identity was discovered (Hartman, Rubin and Dhanda, 2007; Maignan and Ralston, 2002). On the other hand, research suggests that multinational companies tend to communicate differently in their subsidiaries as a result of diverse levels of pressure (Hunter and Bansal, 2007; Farache, Perks and Berry, 2007; Farache et al, 2007 and Sousa Filho, Wanderley and Farache, 2007). The latter articles cited above focus on a new medium that has increasingly been used to examine CSR Communication – corporate websites. Company websites are progressively more recognized as a strategic medium for corporate communication (Pollach, 2005). The website as a communicational tool is used to address CSR issues. Corporate websites usually offer a special section dedicated to communicating environmental and social issues.

## **3. Method**

The question will be answered looking into corporate websites divided into two large groups of countries: Group I - The fifteen EU member states since before 2000 - Germany, France, Italy, the Netherlands, Belgium, Luxembourg, Denmark, Ireland, the United Kingdom, Greece,

Spain, Portugal, Austria, Finland and Sweden; and Group II - twelve member states having joined the EU after 2000 - Czech Republic, Cyprus, Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, Bulgaria and Romania.

Drawing from previous articles (Sousa Filho and Wanderley, 2007; Farache et al, 2007; Sousa Filho, Wanderley and Farache, 2007; Lucian et al, 2007), five indicators of CSR communication on corporate websites guided the fieldwork: 1) the availability on the web of a Code of Ethics; 2) details of CSR Projects; 3) information on CSR Project Results; 4) CSR Partnerships with companies, NGOs and/or governments; and 5) Social Reports, such as GRI or any other type.

The choice of the three companies - Carrefour, Daimler and Unilever - dates back to the first edition of Forbes 2000 in which Carrefour ranked 88, Daimler-Chrysler ranked 21 and Unilever ranked 66 (Forbes, 2004). These are three well-recognized European and global leaders in their industry sectors.

Data collection was carried out in three steps. Firstly, the countries in which each of the three companies has corporate websites were determined. This was reasonably easy in all three cases as each corporate homepage offers the option to browse the countries listed in alphabetical order. Daimler took longer as there are no 'corporate' websites in each country, but rather 'product' websites for its market leaders Mercedes-Benz and Smart.

The second step was to visit each country corporate website and determine the availability of the five indicators presented. A third step was taken to guarantee the reliability of the data collected, double checking the information gathered through a second round of investigation into the websites, totaling over 70 websites visited at least twice.

A further challenge was faced when in some countries the websites do not have a language option other than its native tongue. An alternative was to make use of an on-line translation device. The data were collected in May 2008.

### **The European Companies Leading their Industry Sectors**

The three large leading companies from three different European countries and industry sectors have in common the fact that they all have global brands and worldwide businesses. No introduction is needed to these well-known corporations. The brief information provided was collected from each corporate website (Carrefour, 2008; Daimler, 2008; Unilever, 2008) and the Forbes' list of largest world corporations from 2004, 2005, 2006, 2007 and 2008 (Forbes, 2004; Decarlo, 2005; Decarlo, 2006; Decarlo, 2007; Decarlo, 2008).

#### **3.1 CARREFOUR, Food Markets - French**

Carrefour is the second-largest retailer in the world and the largest in Europe. With over 15,000 stores, the ambition for the period 2008-2010 is to accelerate growth guided by the seven core values: freedom, responsibility, sharing, respect, integrity, solidarity and progress.

Table 1: CARREFOUR – 2004/2008, values in US\$ billions

	Ranking	Sales	Profits	Assets	Market Value
2004	88	96.94	1.45	40.11	37.19
2005	99	88.66	2.05	48.00	37.02
2006	119	98.60	1.88	51.43	35.02
2007	115	97.73	2.85	53.45	47.00
2008	98	112.40	3.15	75.73	49.95

Source: Forbes (2004) and Decarlo (2005, 2006, 2007, 2008)

### 3.2 DAIMLER, Consumer Durables - German

Daimler sells its core products: premium automobiles, first-class trucks, vans and buses in nearly every country in the world and has production units on five continents. Its four fundamental values are passion, respect, integrity and discipline.

Table 2: DAIMLER – 2004/2008, values in US\$ billions

	Ranking	Sales	Profits	Assets	Market Value
2004	21	157.13	5.12	195.58	47.43
2005	33	192.75	3.35	242.29	47.04
2006	45	177.04	3.36	245.86	56.45
2007	49	199.99	4.26	235.11	68.78
2008	38	145.11	5.82	199.77	85.16

Source: Forbes (2004) and Decarlo (2005, 2006, 2007, 2008)

### 3.3 UNILEVER, Food, Drink and Tobacco - Dutch/British

Unilever is the world's leading consumer goods company also known as a 'multi-local multinational' and does business in about 150 countries. In the 1990s, Unilever expanded into Central and Eastern Europe. Unilever's clearly stated mission is "To add vitality to life".

Table 3: UNILEVER – 2004/2008, values in US\$ billions

	Ranking	Sales	Profits	Assets	Market Value
2004	66	50.70	2.24	45.49	72.19
2005	92	47.09	2.14	46.27	65.57
2006	87	49.35	4.95	44.53	67.43
2007	96	49.71	6.29	47.16	79.32
2008	94	54.82	5.30	53.40	92.75

Source: Forbes (2004) and Decarlo (2005, 2006, 2007, 2008)

## 4. CSRIDOW in Carrefour, Daimler and Unilever

The indicators of CSR Information Disclosure on the Web – CSRIDOW – were collected from each corporate website available in the 27 European countries. In some cases more than one website was available, as was the case of companies that opted for product or brand information websites – Daimler and Carrefour.

## 4.1 CARREFOUR

Carrefour headquarters is in France. Its homepage is [www.carrefour.com](http://www.carrefour.com) in the English language, with corporate websites in six out of fifteen countries in the Group I and three out of twelve countries in Group II of European countries under analysis. Overall, the main Carrefour homepage has options for 48 corporate websites in 25 countries; there are thirteen website choices for France alone. Some countries only have one option – Carrefour itself except in Portugal where the company operates under the brand 'Minipreço', and another with other brand choices such as Ed, Champion and Dia. The Carrefour Group websites are also available as an extra option in Belgium, France, Italy and Poland.

Table 4: Carrefour - Availability of Corporate/Brand Websites in Countries from Group I - Germany, France, Italy, the Netherlands, Belgium, Luxembourg, Denmark, Ireland, the United Kingdom, Greece, Spain, Portugal, Austria, Finland and Sweden

Corp Web	DE	FR	IT	NL	BE	LU	DK	IE	GB	GR	ES	PT	AT	FI	SE
		13	3		3					2	2	1			

Source: Authors

Table 5: Carrefour - Availability of Corporate/Brand Websites in Countries from Group II - Czech Republic, Cyprus, Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, Bulgaria and Romania

Corp Web	CZ	CY	EE	LV	LI	HU	MT	PO	SI	SK	BG	RO
		1						3				1

Source: Authors

### The five CSRIDOW indicators and Carrefour performance

Four out of the five indicators were found on the Carrefour homepage as well as on the Carrefour Group website in France and in Spain. No common CSR communication policy is evident when looking at Carrefour websites in different countries, apart from a distinctive way of separating the Carrefour brand websites and the Carrefour Group. The brand websites rarely offer CSR information and never lead the visitor to its sustainability report, which is made available on the Carrefour homepage. The different Carrefour Group websites vary in relation to CSRIDOW. Thus, focus was placed on the Carrefour Group website in which such information was available. On the Italian CG website, after looking into the option 'Carrefour e l'ambiente', there is an invitation to visit the "2004 Sustainability Report disponibile sul sito [www.carrefour.com](http://www.carrefour.com)". The Carrefour Sustainability Report is actually available from 2001 to 2007.



Table 6: CSRIDOW - CARREFOUR

CARREFOUR	CSRIDOW				
<u>Corporate Websites</u>	1	2	3	4	5
CARREFOUR GROUP - HOMEPAGE <a href="http://www.carrefour.com">http://www.carrefour.com</a>	N	Y	Y	Y	Y
CG - FRANCE <a href="http://www.carrefour.fr">http://www.carrefour.fr</a>	N	Y	Y	Y	Y
CG - ITALY <a href="http://www.carrefour.it">http://www.carrefour.it</a>	N	Y	N	N	N
CG - BELGIUM <a href="http://www.hypercarrefour.be">http://www.hypercarrefour.be</a>	N	Y	N	Y	N
CG - GREECE <a href="http://www.carrefour.gr">http://www.carrefour.gr</a>	N	Y	N	N	N
CG - SPAIN <a href="http://www.carrefour.es">http://www.carrefour.es</a>	N	Y	Y	Y	Y

Source: authors

Label CSRIDOW: 1) Code of Ethics; 2) CSR Projects; 3) CSR Project Results; 4) CSR Partnerships with companies, NGOs and/or governments; and 5) Social Reports of any type.

Portugal has no Carrefour Group website, but rather a Minipreco supermarket brand website. In Group II, Cyprus, Poland and Romania have no available Carrefour Group websites and information on the company does not include the availability of any of the CSRIDOW indicators studied.

#### 4.2 DAIMLER

On its homepage, Daimler shows the availability of specific brand and product websites in 72 countries, from 'A' for Armenia to 'V' for Vietnam. The Germany company sells its products in all 27 countries listed.

The country websites are divided into three major brands: Mercedes-Benz, Smart and Maybach. All three brands are not necessarily available in each of the 27 European countries. On its Daimler corporate website ([www.daimler.com](http://www.daimler.com)), Maybach specifically shows only one option for 'country', which is 'global', leading to a new website with details on the addresses of representatives in Europe, Asia and Australia or only the contact number for the Americas (USA). As the most popular product, Mercedes-Benz is commercialised and presents its product website in each of the 27 countries.

The main production locations for Mercedes-Benz automobiles are five plants in Germany (Berlin, Bremen, Hamburg, Rastatt, Sindelfingen, Stuttgart-Unterturkheim) and one in each of the following four countries: France, South Africa, USA and Brazil. Daimler truck plants in Europe are in Germany, France and Portugal.

Smart has websites in 35 countries, with an 'international' option. Among the 27 countries in focus, Smart has no websites in Denmark (Group 1), Bulgaria, Estonia, Latvia, Lituania or Malta (Group 2). Smart product websites are available in 21 out of the 27 European countries.

Table 7: Daimler - Availability of Mercedes-Benz and Smart Car/Product Websites in Countries from Group I - Germany, France, Italy, the Netherlands, Belgium, Luxembourg, Denmark, Ireland, the United Kingdom, Greece, Spain, Portugal, Austria, Finland and Sweden

PW	DE	FR	IT	NL	BE	LU	DK	IE	GB	GR	ES	PT	AT	FI	SE
M-B	H	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Smart	X	X	X	X	X	X	N	X	X	X	X	X	X	X	X

Source: Authors

Table 8: Daimler - Availability of Mercedes-Benz and Smart Car/Product Websites in Countries from Group II - Czech Republic, Cyprus, Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, Bulgaria and Romania

PW	CZ	CY	EE	LV	LI	HU	MT	PO	SI	SK	BG	RO
M-B	X	X	X	X	X	X	X	X	X	X	X	X
Smart	X	X	N	N	N	X	N	X	X	X	N	X

Source: Authors

All five CSRIDOW indicators are easily found on the corporate homepage [www.daimler.com](http://www.daimler.com). Except for Mercedes-Benz websites in France and Italy, which make available some CSRIDOW indicators, such as CSR projects, results and partners, the common CSR communication policy at the Daimler Corporation seems to be keeping all records on its corporate website homepage, where all five items are made available in English and in German.

Table 9: CSRIDOW - DAIMLER

DAIMLER	CSRIDOW				
Indicators	1	2	3	4	5
DAIMLER GROUP - HOMEPAGE <a href="http://www.daimler.com">http://www.daimler.com</a>	Y	Y	Y	Y	Y

Source: authors

On the product websites in some countries, the Mercedes and Smart websites present information in what seems to be a tendency toward drawing the visitor's attention to the environmental impact of the available car technology. This is particularly true on the Smart websites in Italy, Ireland, the United Kingdom, Spain and Portugal. No Smart product environmental information is available in the European countries from Group II.

### 4.3 UNILEVER

Unilever sells its products in approximately 150 countries, employs about 179,000 people in 317 manufacturing sites on all continents. On its homepage, Unilever shows the availability of specific websites in 92 countries, from 'A' for Algeria to 'Z' for Zambia. The Dutch/British company operates in 22 out of the 27 countries listed. In the fifteen EU member states since before 2000 [Group I (Germany, France, Italy, the Netherlands, Belgium, Luxembourg, Denmark, Ireland, the United Kingdom, Greece, Spain, Portugal, Austria, Finland and Sweden)], there is only one country in which there is no specific Unilever corporate website, Luxembourg.

In the twelve member states that joined the EU after 2000 [Group II (Czech Republic, Cyprus,

Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, Bulgaria and Romania)], there are four new member countries that do not have a Unilever website, Bulgaria, Cyprus, Malta and Slovenia. Tables 10 and 11 show the results.

Table 10: Unilever - Availability of Corporate Websites in Countries from Group I - Germany, France, Italy, the Netherlands, Belgium, Luxembourg, Denmark, Ireland, the United Kingdom, Greece, Spain, Portugal, Austria, Finland and Sweden

Corp Web	DE	FR	IT	NL	BE	LU	DK	IE	GB	GR	ES	PT	AT	FI	SE
	X	X	X	H	X		X	X	H	X	X	X	X	X	X

Source: authors

Table 11: Unilever - Availability of Corporate Websites in Countries from Group II -Czech Republic, Cyprus, Estonia, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, Bulgaria and Romania

Corp Web	CZ	CY	EE	LV	LI	HU	MT	PO	SI	SK	BG	RO
	X		X	X	X	X		X		X		X

Source: authors

It is not common to obtain information on CSR project results in general and this is true of most country corporate websites as well. On the Unilever websites, this is the weakest item among the indicators used. On the other hand, there are countries in which four of the five items are made available. Germany, the Netherlands, the United Kingdom, Greece and Spain are the countries in which the Unilever websites perform better. The code of ethics and social reports are available in nearly all countries. The exception is Finland, the website for which has a different layout and does not report updated corporate information. In Portugal, the company is called Unilever Jeronimo Martins and its website does not offer a sustainability report, but it does show the Portuguese partners in CSR actions.

Unilever corporate websites are generally easy to access and for those with CSR interests, there is a 'fast track' presented on the homepage in most countries. One can directly press the option 'CSR analyst', sided to 'journalists', 'investors', 'job seekers', 'food service professionals' and 'suppliers'. It is very true in Unilever's homepage where all five CSRIDOW indicators can be reached.

Table 12: CSRIDOW - UNILEVER

UNILEVER	CSRIDOW				
Indicators	1	2	3	4	5
UNILEVER - HOMEPAGE <a href="http://www.unilever.com">http://www.unilever.com</a>	Y	Y	Y	Y	Y

Source: authors

In each country, Unilever offers no other language option than the national tongue. [www.unilever.com](http://www.unilever.com) is in the upper right corner of the page, but there is no 'English' option for the website language. The company took care to translate corporate information into each country's language. This is also the case of the Dutch website, as Unilever is a Dutch-British company.

Two main website layouts are used by Unilever. The one available on its homepage is the most frequently used. Another website layout is found in Finland, the Czech Republic and Slovakia.

There are some corporate websites, i.e. the one from Denmark which does not present a direct link to the corporation sustainability report, but suggests the reader to visit the main corporate website as “Our 'Environmental & Social Report 2005' will focus initially on 3 main issues ...” On the other hand, there are country corporate websites offering the option of direct connection to the latest Sustainability Report as it is the case of Unilever in Belgium. From the French website there is direct link to the 2006 Report. A great thing is that Unilever corporate principles translated into ethical codes can be found in almost every website in its national language. A downside on CSRIDOW in country websites is that in many cases they lack CSR project results available to the web visitor.

## **5. Final remarks**

Carrefour – the Sustainability Report was available on three corporate websites: the Carrefour homepage, Spanish and French website of the Carrefour Group. The code of ethics is mentioned, but not made available on any of the websites visited. Information on CSR Communication is not available on any Carrefour website based in countries in Group II where it does business – Cyprus, Poland and Romania. In countries from Group I, only some of the Carrefour Group websites offer information on CSR; the homepage [www.carrefour.com](http://www.carrefour.com) scores four out of the five indicators available. This is also the case of the French and the Spanish Carrefour Group websites.

Daimler – Disclosing CSR information on five of the five CSRIDOW indicators, Daimler Corporation presents a better performance compared to the previous company analysed. Differences between environmental information on its products are found when analysing corporate websites in different European countries. In Group I, the environmental impact of the available automobile technology is seen on the corporate websites in Italy, Ireland, the United Kingdom, Spain and Portugal. No corporate website from countries in Group II offer similar information.

Unilever – The main Unilever corporate homepage scores five out of five CSRIDOW indicators. The level of information disclosed on corporate websites differs between Groups I and II. A common layout is frequently but not always used. The exceptions are in Finland, from Group I, and six countries from Group II. The layout used in Finland is similar to what is found in the Czech Republic and Slovakia. In three other countries, there is no corporate information specifically on operations in the country or in the country language. This is the case of Estonia, Latvia and Lithuania, in which the language used is English - offering on-line job applications - and information on Unilever websites can be found on the main corporate homepage [www.unilever.com](http://www.unilever.com). The level of information available differs between corporate values and brand products – this limitation is more frequent in corporate websites in Group II – and a broader view of sustainability, with access to corporate social reports and CSR projects. The least detailed CSR information was more often found in Group II, although Finland, from Group I, also lacks information on corporate sustainability with direct access on its website.

“How do European companies operating in new member states communicate their CSR actions and reports through their corporate websites?” As a common CSR communication policy on the web, Carrefour, Daimler and Unilever all make available CSR actions and

reports accessible on the corporate website homepage, the one that ends with \*.com. In some cases CSR information is made available in country corporate websites, but it happens more often in country corporate websites from Group I than Group II.

Concluding with comments on the potential of CSR to drive integration in an expanded EU, as suggested in the conference theme, another important question to be answered is how do large European companies from new member states communicate their CSR actions and reports through their corporate websites? Readers of GRI Sustainability Reports selected this year's (2008) winners in five corporate categories, awarding four companies: two from India - ABN Amro India and ITC - one from Brazil - Petrobras - and only one European - Gas Natural SDG, Spain (GRI, 2008). Are the new member states European companies or some of the BRIC countries going to take the leading role in CSR around the globe? Integration for competitiveness and sustainability may be one of the answers.

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