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An investigation into the extent of the reach organisations, listed in the top

10 Great Places to Work in Ireland in 2012, have to their employees and

consumers through their corporate social responsibility communications

Ciara Spain

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I would also like to thank my family without whom none of this would have been possible

Abstract

The purpose of this research is to investigation the extent of the reach organisations have to their employees and consumers through their corporate social responsibility communications In carrying out this research the aim is to ascertain if the goal of organisations is market themselves to consumers as a 'better corporate citizen', through the implementation of work based sustainability measures, or if they are moving towards developing an engaged and innovative workforce by focusing on the development of their employees The literature diverges largely on this topic, specifying a route to develop reach either their employees or consumers, rarely both By examining the reach of CSR activity in the top 10 Great Place to Work in Ireland in 2012 it is hoped to gain a better understanding of the reach within this area, specifically in the context of these organisations The areas to be examined will be the nominated organisations annual CSR reports, and their online communications of CSR activity A more recent development of large organisations has been the annual production of CSR Reports to record the ways in which their organisations have contributed to society in the past 12 months, these reports will be analysed for specific data relating to this topic The online activity will approached in a similar way, but will specifically pertain to the reach of the Irish subsidiaries of the organisations This is due to the fact that all of the organisations listed in the top 10 Great Places to Work in Ireland in 2012 area subsidiary companies of larger multinationals that have their head offices outside of this country (Great Places to Work, 2012) As such their CSR reporting reflects the organisations as a whole, and not exclusively their Irish operations Each of the organisations will be assessed against a

pre-determined framework of reach, to determine the focus of their CSR activity at national and international level The results are then inspected and compared to illustrate the similarities and difference the organisations under examination present This data will then be used to demonstrate how the organisations reach to their employees and/or their consumers, and will distinguishing specific examples of where some organisations excel and others fall short

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Introduction

Corporate Social Responsibility (hereafter CSR) is a continually evolving field of research From its humble beginnings as what can only be described as a paternalistic approach by industrialists (Crane et al, 2008), CSR has developed into the regulating force we can see emerging today (Visser, 2010, European Commission, 2011) CSR has even gone so far as to establish itself as a business model in some cases (Kolter and Lee, 2005, Mirvis, 2008) Over the last number of years CSR has become a much more prominent focus for organisations, which in turn has made this are more visible to the public at large This has coincided with a rise in demand, and interest, for media that reflects and investigates issues concerning CSR Movies such as 'Blood Diamond', 'The Constant Gardener', and 'Supersize Me' are just some recent examples that highlight the increase in public interest about the impact organisations can have on daily life (Kotler and Lee, 2005, Crane et al, 2008)

The concept of CSR has been established for a considerable time (Friedman, 1970, Mintzberg, 1983), although some would say the way it is view today has evolved considerably from its inception (Visser, 2010, Vallaster et al, 2012) Visser's (2010) theory on the progression of CSR highlights one view of this development Visser (2010) describes the progression of CSR from its origins at the stage of greed, through philanthropy, marketing, and management, to its final stage of responsibility CSR is clearly shown to evolve in this theory and there are many examples in the literature of specific CSR activity that can be associated with the different stages of Visser's theory (Carroll, 1998, Kotler and Lee, 2005, Visser, 2010) These examples provide an

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interesting framework from which to track the progression of CSR activity One clear question for the purpose of this research would be, does the reach of the organisations CSR activity change when moving through these stages?

On the contrary others would argue against this theory, contending that this is not the case and that CSR has not evolved They would argue that the concept of CSR is just repackaged to reflect the relevant economic climate at a given time (Crane et al, 2008, Carroll, 1998)

There is great amount of funding and research placed behind organisations CSR involvement (Hollendar, 2003) This reflects the realisation amongst many organisations that CSR is an area of potential influence that can be quite lucrative if capitalised upon in the correct way (Hollendar, 2003) It can also be asserted that CSR touches on every aspect of an organisation From highlighting the resources used to source and support the ethical production of raw materials, to the advertising of a finished product reflecting the good will and dedication involved in the production of a sustainable product

This form of production and promotion has given rise to increased use of CSR as a business model Having been hugely successful for a number of organisations, this method is often mirrored or attempted by many emerging organisations (Mirvis, 2008, Hollendar, 2003, Teimouri et al, 2011, Burke, 2002) The Body Shop and Ben & Jerry's ice-cream are just two prominent examples of organisations built on the back of a CSR-based business model (Parguel et al, 2011, Mirvis, 2008) This model has seen

substantial growth in recent times, and has prompted larger, more developed organisations to revisit their own CSR approaches (Parguel et al, 2011, Mirvis, 2008)

In devising a CSR plan there is a need to consider not only internal, but also the external stakeholders Without considering the impact to both sets of stakeholders, the CSR activities carried out could have huge implications on the growth or decline of an organisation (Hansen et al, 2011) Consumers today are much more aware and informed, they realise that actions taken by organisations in the production of their products and services can irreparably impact the world Consumers are increasingly seeking information about how organisations go about their business, what the potential impacts of their process could be and what are the organisations doing to mitigate the negative effects and develop sustainable processes (Waller & Lanis, 2009, Parguel et al, 2011)

As stakeholders today's consumers are more aware that CSR activity can also be used to form loyalties, specifically through branding, advertising or association with charities (Hansen et al, 2011, Waller & Lanis, 2009) As a result consumers have higher standards with regard to what CSR activities should consist of, and how it should be presented The issue of 'green-washing' or implying a greater affiliation with a specific CSR activity than is really the case purely for the benefit of the organisation, is something today's consumer is acutely aware and suspicious of (Parguel et al, 2011, Jahdi & Acikdilli, 2009)

Oscar Wilde spoke of media and reflected that "the only thing worse than people talking about you, is people not talking about you" (Bristow, 2005), similarly it has been highlighted that CSR has been used in this fashion by many as an opportunity for personal gain and advertising (Waller & Lanis, 2009, Sheikh and Beise-Zee, 2011) Although CSR is playing an increasingly prominent role in this development of organisations reputation and brand identity, we are also seeing the emergence and publicising of more specific CSR activities in the media (Mirvis, 2008, Vallaster et al, 2012) Prior to this a lot of this activity would have been kept in-house by organisations, as they did not see the need or relevance of divulging it

The increase in social reporting and accountability has made examining an organisations CSR involvement more accessible and more accountable than ever before (Vallaster et al , 2012, Parguel et al , 2011, Pomering & Dolnicar, 2009, Waller & Lanis, 2009, Gribben, 2002) Organisations have moved to independently producing, CSR reports and sustainability documentation (Waller & Lanis, 2009, Parguel et al , 2011) This in turn has seen the rise in demand for organisations that specialise in assisting organisations with their CSR reporting There are many examples, one of the more prominent being the Global Reporting Initative (GRI) Index, which provides a number of measures by which an organisation has to evaluate itself and report on (Global Reporting Initative, 2012) We have truly moved from an environment of hearing "trust me" from organisations, to a situation where stakeholders demand "show me" (Gribben, 2002)

For the purpose of this paper the elements to be examined are the extent of the reach organisations have to their current employees and their consumers via their CSR communication CSR activity reaching to employees has been cited to develop trust, increase performance, and positively influence an employee's outlook of their purpose in an organisation (Hansen et al, 2011, Lam & Khare, 2010, Smith, 2003) CSR has also been credited with aiding the attraction, retention and motivation of organisations employees (Lam & Khare, 2010) From a consumer perspective, the reach of CSR has altered the world of marketing and advertising significantly The emergence of 'cause related marketing' and 'corporate social marketing' have placed new emphasis on the ability of organisations to reach difference consumer groups, and enhance their market share (Sheikh & Beise-Zee, 2011, Parguel et al , 2011, Kotler & Lee, 2005, Crane et al, 2008, Vallaster et al , 2010)

Through the course of this study, conclusions as to the actual reach of the CSR function will be examined There is a variety of opinions as to whether this reach should be directed to employees or consumers, this element will also be considered (Pollach et al, 2012, Vallaster et al, 2012, Hilderbrand et al, 2011, Sheikh & Beise-Zee, 2011, Lindgreen et al 2009, Waller & Lanis, 2009)

Literature Review

The approach taken to examining the literature will be to utilise four key headings. In doing this the areas of literature specific to the research can be examined appropriately. The areas are:

2.1 What is CSR

2.2 What place does CSR have in an organisation

2.3 How does CSR reach employees?

2.4 How does CSR reach consumers?

2.1 What is CSR

In October 2011 the European Commission issued its initial policy on corporate social responsibility.

> "It states that to fully meet their social responsibilities, enterprises 'should have in place a process to integrate social, environmental, ethical and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders'" (available at: http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsability/index_en.htm).

This was seen as a definitive step toward the area of policy and legislation where CSR related activities within organisations are concerned However this is by no means a primary definition on the matter of CSR There are a number of core opposing opinions emerging for this CSR debate One argues that CSR is moving away from the concept specified above and moving toward supporting other areas, such as brand image, employee loyalty and areas that ultimately seek to increase profits (Pomering & Dolnicar, 2009, Hildebrand et al , 2011) A second sees CSR as the duty of care organisations have to all of their stakeholders, a duty they should be bound to uphold (Vallaster et al , 2012, Hansen et al , 2011, Parguel et al , 2011, Lam & Khare 2010) Some argue that the scope of CSR definition released by the EU is already an outdated view to take on this concept (Morsing and Schultz, 2006) While these opinions do highlight the opposing positions on the topic there are many more opinions that fall in between these

Hitt, et al (2009) presents the different schools of thought The three perspectives that emerge from the literature, they reflect the differing opinions on this topic and how they have developed over time,

1 The Efficiency perspective dictates that profit is the bottom line The responsibility of any organisation is to return maximum profit to its stakeholder Outside interests are a minor concern

2 The Stakeholder perspective takes a holistic look at the issue, recognising the value and importance of both primary and secondary stakeholders Primary stakeholders being those who stand to receive a dividend of profit, and secondary stakeholders those who have influence through voting, economics, and political power Factors to be

considered as they have the ability to significantly alter the environment an organisation operates in

3   The Social Responsibility perspective   falls to the middle, observing the responsibility an organisation has to both society and its stakeholders in more equal measures (Hitt et al , 2009)

Friedman and Mintzberg are two of the protagonists of literature in this field Friedman is most often quote on the side of the efficiency principle, contending that the responsibility of an organisation is to increase profits for their shareholders (Crane et al, 2008) "There is one and only one social responsibility of businesses – to use its resources and engage in activities designed to increase profits so long as it stays within the rules of the game" (Friedman, 1970) Mintzberg presents a counter argument, stating that organisations can not take the opinion that they are operating in isolation, but must acknowledge they are part of a wider society (Crane et al, 2008) " To dismiss social responsibility is to allow corporations behaviour to drop to the lowest common denominator, propped up only by external controls, by regulations, processes" (Mintzberg, 1976)

Carroll (1991) joins the debate later, enlightening us with his theory of the pyramid of CSR The thinking behind Carroll's (1991) theory was to encompass and "entire range of business responsibilities" (Crane et al , 2008) including the economic, legal, ethical, and philanthropic expectations that society has of organisations at a given point in time Friedman (1970), who is often quote on the side of the efficiency principle,

in fact reflects many aspects of Carroll's theory in his definition Friedman refers to "conforming to the basic rules of society, both those embodied in the law and those embodied in ethical custom" (Friedman, 1970), in addition to ensuring profit This captures Carroll's notions of economic, legal, and ethical operations Only the philanthropic aspect is not addressed here (Carroll, 1991) There has been long standing history of diversity in this field, and this is still reflected in the mixed opinions we see today

Kotler and Lee provide another example of this diversity in their work, they argue that "CSR is a commitment to improve community well-being through discretionary business practices and contributions of corporate resources" (2005, p 3) This stance places them closest to principle of social responsibility A further example, in an IDS study on HR best practice and benchmarking in CSR, took an apposing position stating "CSR involves employers taking account of and actively managing all of the many and varied impacts they have on the environment, society, employees, customers, and other key stakeholders" (2010, p 4), in line with the stakeholder perspective

Visser (2010) makes the argument that the concept of CSR has failed, "the idea that companies have a responsibility to act in the public interest and will profit from doing so is fundamentally flawed" (2010, 8) He contends that CSR has evolved through a number of stages, the ages of greed, philanthropy, marketing, and responsibility and will continue to evolve Phineas T Barnum coined the phrase, there is no such thing as bad

publicity', can we describe this as a representation of today's CSR, or have we moved beyond this stage?

2 2 What place does CSR have in an organisation

As mentioned earlier, we have seen a rise in demand, and interest, for media that reflects CSR issues CSR as a concept is evolving "as employees and consumers have started to take more notice of the ethical and environmental performance of companies" (IDS, 2010, p 5) People are not prepared to sit back and accept the consequences of irresponsible organisations actions "Organisations that implement a progressive CSR policy stand to not only help address climate change and support the communities in which they operate, but also to make financial savings, improve their brand and engage employees" (IDS, 2010, p 7) "CSR provides a paradigm shift from the traditional organizational emphasis based solely on economic aspects to incorporate broader stakeholders' interests both inside and outside the organization" (Lam and Khare, 2010, 3)

Evidence in support of this, such as the IDS findings that "30% of people would compromise there salary for a company with good CSR policies A further 44% of people said that an organisations CSR policy was likely or very likely to affect their choice to apply for a job with that organisation" (2010, p 2) The 2007/08 Towers Perrin Global Workforce Survey, also highlighted a finding that "an organisations reputation for CSR was the third most important driver of employee engagement" (2010 p 3), all of which would suggest that this trend to CSR is indeed a reality Mirris (2008) puts forward another

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powerful argument for the development of CSR, stating that "when a products social interest aligns with the consumers personal interest, it can be decisive in building brand loyalty" (2008, p 110) Further a 2007 Cone, Inc survey highlighted that 87% of consumers would switch brands if there personal interests were aligned with those of a brand, a growth from only 65% in 1993 (Miris, 2008)

The concept of CSR contributing to an organisation is certainly not new, there are numerous examples of organisations providing resources such as humane working conditions, housing, or healthcare to employees and their families for decades in order to sustain their workforce Bournville in the United Kingdom is one such example that dates back to the 1900's, where the Cadbury's family sought to provide quality accommodation for their employees (Crane et al, 2008) There are however many questions around the impact CSR activity has on an organisation today Should activities benefit employees or should they enhance the image of the organisation and make it more attractive to consumers? CSR today is seen to play an increasingly important role in development of an organisations reputation and brand identity (Becker-Olsen et al , 2011), but it also has the capability of "attracting, retaining, and motivating their internal stakeholder" (Turker, 2008) The marketing and human resource (hereafter HR) function emerge from the literature as the two clear front runners for control over organisations CSR function

The example of Cisco Systems illustrates a unique CSR programme that benefits both the internal organisation and the beneficiaries or external stakeholders (Porter & Kramer, 2003) Facing an extreme shortage of computer network administrators, Cisco set

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up the Cisco Networking Academy (Porter & Kramer, 2003) The scheme saw employees giving their time to help train and develop thousands of high school students in the basics of computer networking (Porter & Kramer, 2003) The result of this training and development left Cisco with fewer administrator shortages and gave employees a CSR activity that connected them to their communities and developed their mentoring skills (Porter and Kramer, 2003) The activity fulfilled both HR and marketing requirements for Cisco systems

Kotler and Lee (2005) also draw attention to the example of American Express, in regard to their ability to quantify the benefits of their CSR campaign when restoring The Statue of Liberty in the early 1980's American Express pledged to donate to the Statue of Liberty restoration project each time a cardholder used their American Express card in a transaction (Kotler and Lee, 2005) They also pledged an additional donation for any new card applications during the course of the campaign (Kotler and Lee, 2005) It in essence put the success of the project in the hands of its members Results were astounding, the fund topped $1 7 million, American Express saw 27% increase in card usage, and 10% increase in new membership (Kotler and Lee, 2005) Marketing was a driver of the CSR activity here for American Express

Kolter and Lee (2005) and Davis (2005) both highlight Mc Donald's contribution to CSR as an organisation Mc Donald's was named among 'America's most Admired Companies', where a measure of the organisations social responsibility was used to determine the ranking (Kolter and Lee, 2005) During the 1992 Los Angles riots there was

massive destruction to South LA, however of the 60 Mc Donald's stores in the area not one was damaged (Kolter and Lee, 2005) While there are many theories as to why this may have been the case, Mc Donald's maintain that their CSR projects spared the franchises Mc Donald's had developed strong community links and provided development for entry level employees, reflecting the needs of the people in the communities around them (Hess et al , 2008)

The Body Shop campaign takes a different angle again on CSR Their campaign for ethical treatment of animals and organic products is widely renowned, and hugely successful (Mirvis, 2008, Hollendar, 2003) The Body Shop were highly aggressive in advertising animal free testing in their products and to date few competitors have managed to contend with there success on a similar scale (Teimouri et al , 2011, Burke, 2002) Ben & Jerry's ice-cream is another example of this, an organisation building its business on a model of CSR (Mirvis, 2008), Ben & Jerry sourced there raw materials only from ethically sound suppliers Smith (2003) identified 'The New Corporate Philanthropy', the idea of doing good and getting a financial return for it, an idea which can be linked to the efforts of both The Body Shop and Ben & Jerry's ice-cream The growth in interest for this model of business has seen both The Body Shop and Ben & Jerry's Ice-cream bought over by L'Oreal and Unilever respectively (Parguel et al , 2011, Mirvis, 2008) Both purchasing organisations insist they want to continue to develop their own CSR activities through a merger with these products and their business models (Mirvis, 2008)

However there are an increasing number of examples that are causing people to question the true philanthropic intent behind some outreaches Instances of 'green-washing' or questioning whether the extent of certain CSR activity is truly philanthropic as it seem is also happening The example of AT&T assisting with the development of communications in rural hospitals in South America is one example of how organisations are being questioned Many have argued that this and similar projects are merely laying the groundwork for future development and building customer loyalty (Becker-Olsen et al , 2011, Smith, 2003) Vodafone in Africa has also raised similar concerns While Vodafone argue that they are developing communications, the fact that this development is in one of the few regions of the world still to have a level of mobile ownership that is below saturation point has been questioned (Crane et al , 2008) Many argue the need to develop infrastructure far out weighs the need for mobile phones (Crane et al , 2008)

Yet Mc Williams and Siegel (2001) point out that people are not helpless, they have the ability to use their buying power for ethical preference This is seconded by David Vogel, "there is no evidence that behaving more virtuously increases profits, but it does not make them less profitable" (Orlitzky et al, 2003, p 407) Porter and Kramer (2003) then go one step further to suggest that "increasingly philanthropy is used as a form of public relations or advertising, promoting a company image or brand through cause related marketing or other high-profile sponsorship" (Porter and Kramer, 2003)

Sustainability and the emergence of organisations striving to be good corporate citizens, is another area we are seeing developing In line with the GRI Index and UNGC

principles organisations are seeking to be viewed as more sustainable organisations, rather than an organisation that focuses only on CSR activities However the down fall here, is that those organisations traditionally tend to be sustainable in terms of the environmental and production processes (Aguilera et al , 2007, Becker-Olsen et al , 2011) Many have yet to move past these issues, to begin addressing the issues of sustainability amongst employees (Bhattacharya & Sen, 2004, Collier & Esteban, 2007)

As this issue develops, the possibility of CSR forming a means of benchmarking in organisations has been floated, specifically looking to the GRI Index or to principles established by the United Nations Global Compact (UNGC) as guides Further to this the use of such benchmarking as a contributory factor in competition for contracts has also been suggested (Matten and Moon, 2008, Aguilera et al , 2007) The literature largely fails to bridge the gap between CSR in a marketing or HR model context Will, as Vallaster et al (2012) suggest, organisations begin to align their CSR activity with their key stakeholders to determine what they want to represents, and how could aid in shaping who they are as an organisation? Can the emphasis of CSR activities change that significantly dependant on whether it reaches through marketing to customers or through HR to the employees within an organisation CSR has the ability to contribute to a company's corporate reputation and growth from both functions, but organisations must be mindful that either can easily deteriorate to subscribing to elements of 'green washing' which could potentially sabotage their own efforts (Burke, 2002)

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2 3 How does CSR reach to Employees

Lam and Khare (2010) support the HR/employee development angle by emphasising the benefits of CSR activities orientated to their internal-stakeholders They label this not just the "right thing to do" but also "the smart thing to do" (Lam and Khare, 2010 p 3) Having HR involved can ensure effective employee development, enabling better transfer of knowledge amongst employees and ensuring that the CSR activities are designed to enhance employee competencies and engagement (Lam and Khare, 2010)

Issues such as recruitment, employee retention, employee engagement, employee development, and employees as brand ambassadors fall squarely within the remit of HR The potential of CSR activities to foster and develop these competencies has been documented (Hansen et al , 2011, Lam & Khare, 2010) Lam & Khare (2010) go further in suggesting that HR should be the driver in the cyclical integration of an organisations strategy, structure and culture, with CSR being an integral part of this culture There is a fine line to thread, organisations run the risk of having their CSR events seen as a waste of time, a tick box exercise, or a day off work by employees if they cannot ground their interest and convey the benefits of a project To minimize this CSR policy should relate to the overall strategy of the company, and reflect the goals and objectives there-in (Lam & Khare, 2010)

Measuring the levels of CSR activity or benefit within a strategy, or within an organisations goals and objectives is not straight forward Monetary achievements can be readily seen, but indirect benefits such as staff engagement or employee development are harder to measure (IDS, 2010) It should be considered that CSR can be "a competitive

advantage in attracting a quality workforce" (Greening and Turban, 2000, 262) "CSR-orientated organizations are also more capable of retaining and motivating their internal stakeholders – the employees – enhancing their self-concept and giving rise to greater job satisfaction, organisational commitment, productivity as well as improving behaviour toward colleagues" (Lam and Khare, 2010, 3) CSR based in a HR function has the potential to develop a culture of CSR within an organisation (Lam and Khare, 2010), from here the reach customers can be a simple next step

Organisations need to consider whether building CSR to benefit their employees is their goal, or whether they believe building a brand that looks good will achieve more success When organisations seek the opinions of their staff in selecting CSR activities, they tend to get a better responses and increased employee buy in (Rodrigo and Arenas, 2008, Collier and Esteban, 2007) "By providing challenging and interesting projects for employees to get involved in, employers stand to gain from staff developing knowledge skills and experience outside of their usual role and workplace, while providing assistance to a worthy cause" (IDS, 2010, p 8) Hansen et al (2011) highlight the link between employee performance and trust, a fact reflected by numerous other authors (Lam & Khare, 2010, Smith, 2003) Hansen (2011) contends that employees react to how their organisation treats others, whether this treatment it good or bad These reactions influence employees attitudes and perceptions, and can help gauge what their response to certain CSR will be (Hansen, 2011)

2 4 <u>How does CSR reach consumers</u>?

As previously argued CSR touches on every aspect of an organisation, and with consumers becoming increasingly aware and technology savvy there is a need to consider how CSR is presented to stakeholders Consumers today are more aware that CSR activity is used as part of organisational branding, and as such they have higher expectations for how an organisations CSR activity is directed (Hansen et al , 2011, Waller & Lanis, 2009) Clarity and transparency are key factors for consumers Being able to see a clear link to a particular activity and quantifiable results consumers have some of their fears of 'green-washing' ebb (Vallaster et al , 2012, Parguel et al , 2011, Pomering & Dolnicar, 2009, Waller & Lanis, 2009, Gribben, 2002) The emphasis is clearly placed with employers to demonstrate how and why they go about their business in the way they do (Parguel et al , 2011, Jahdi & Acikdilli, 2009)

Kotler and Lee raise the argument that people will pay attention to the how brands are marketed and if through this "they have some type of positive feelings or affinity towards the social cause being supported in the marketing program, then consumers will weigh the brands marketing heavier and more positively" (2005, p 13) than the marketing of a brand that did not support a social cause they felt affinity with, this is a sentiment echoed by Jahdi & Acikdilli (2009)

Only in recent years when market researchers examined responses to social activity among consumers, were consumers truly considered stakeholders in CSR activity (Parguel et al , 2011) Cause Related Marketing (CRM) and Corporate Social Marketing

(CSM) have both emerged as new concepts, which have grown from this development of interest in CSR (Sheikh & Beise-Zee, 2011) American Express, discussed earlier, is seen as the protagonist in the field of CRM, having devised a campaign to restore The Statue of Liberty in New York in the early 1990's (Donaldson & Preston, 2008, Kotler & Lee, 2005) Not only did American Express raise enough money to restore The Statue of Liberty they were also able to measure a substantial growth in business levels (Kotler & Lee, 2005), through the promotion of this cause CSM differs in so far as an organisation supports 'behavioural change, that is change for the greater good' (Crane et al, 2008) The Crest 'Healthy Smiles 2010' (Crane et al, 2008) campaign to increase awareness about gum disease is an example of this Subways 'Start with your Heart' campaign, which was run in association with The American Health Organisation (Crane et al, 2008) and Yoplait's "Save lids to Save lives", collecting pink Yoplait lids for breast cancer (Vallaster et al , 2012) are to further examples of CSM All of these initiatives were designed to increase public perception of health and well being, while tapping into "consumers' affections and emotions" (Vallaster et al , 2010, p 37) and linking them to the brand at the helm of the campaign

Under the responsibility of a marketing team, CSR in the form of organisational branding and CRM are prioritised (Parguel et al , 2011), with many believing that failure to build on this as growing area market interest is a missed opportunity (Pollach et al , 2012, Hildebrand et al , 2011) The lack of consideration of CSR business model, given its steady growth over time, can also be viewed in this light (Pollach et al , 2012, Mirvis, 2008) There is a balance to be identified here too, as focus on only brand promotion

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could result in the organisation alienating their social partners and succumbing to merely

marketing as opposed to CSR

Research Aims and Objectives

The aim of this research is to explore the reach of CSR activity within the top 10 large great places to work in Ireland Investigating the reach of CSR activity will focus on whether the organisations are seeking to reach out to their current employees, or consumers CSR activity will refer to all work external to the organisations main function

In order to address this question, it is proposed to approach the research in two ways,

3 1   What is the reach of CSR within the organisations CSR report?,

Having examined the relevant CSR literature to identify how CSR is implemented and how it seeks to benefit an organisation, there are a number of questions that emerged in terms of where an organisation is reaching with their CSR reports Based on the fact the organisations under examination are all Irish subsidiaries of larger organisations based outside of Ireland, their CSR reports are reflective of the organisation as a whole rather than solely their Irish operations By examining the international CSR reports of the top 10 large Great Places to Work in Ireland in 2012 comparatives can be drawn between the organisations and the literature to determine what commonalities and trends exists amongst these organisations

To examine the reach of CSR within the top 10 Great Places to Work in Ireland in 2012 a number of indicators will be used Examining the availability of an annual CSR report will be the initial point, followed by an analysis to identify what areas are

highlighted within these reports From here the reach, or extent of the reach of the report will be determined Further to this an examination of the organisations reporting will also be examined to see if the use of a GRI Index or UNGC principles present any commonalities in reporting

A numerical comparison of the data presented will also be used to interpret the presence of literature referring to employees and consumers In collecting this data it will be possible to build a holistic view of where CSR is reaching to within these organisations

3 2 What is the reach of CSR within the organisations online communications?

In order to examine the Irish aspect of this research an examination of the organisations internet based communications will also be undertaken This will allow for any variance in communication to be identified given the diversity in audience a CSR report and internet communications may have An examination of online CSR communication will be made with specific reference to CSR activity pertaining to Ireland, if present Examining the Irish element of the organisations CSR reporting will allow for comparisons to be made between the organisations main CSR report and Irish CSR activity There is not an established standard of producing a CSR report for each country in which the organisations operate, so web based communication will provided the best resource for information concerning Irish CSR activity

Given the inductive nature of the research, a clearer hypothesis is expected to emerge from the data collected However if the data collected typifies the results of the examined literature, it will be observed that CSR is a diversifying field Whether a HR, marketing, or a further function is to become the protagonist in this area will also be considered There are many arguments, as we have seen, for all of these conclusions In examining the top 10 large Great Places to Work in Ireland in 2012 the aim is to ascertain if there is a pattern to be gauged from the leaders of industry in this country, as to where CSR and related activities could progress to in the future, and what benefits or pitfalls this might bring to other organisations

Research Methodology

4 1 Introduction

The purpose of this research is to investigate the reach of CSR disclosure in the Top 10 large great places to work in Ireland in 2012 The intention is to determine whether the CSR material made available by these organisations is reaching to their current employees or to their consumers By deducing and analysing the appropriate data it is intended to answer this question and it is then hoped to be able to infer what commonalities and direction CSR activity in Ireland could take in the future In order to conduct this research it is first necessary to devise a methodological approach to how this research should be carried out In formulating an approach to this research, the method of selection of the variables, the selection of data to be analysed, the methods used for analysis, and collation of findings will be determined This will ensure that the study is comparable and credible

4 2 Research questions and hypotheses

It is intended to examine the reach of CSR activity among the Top 10 large great places to work in Ireland in 2012 with a view to ascertaining whether the activity disclosed are reaching to the organisations current employees or to their consumers In examining this reach it is intended to then infer whether the data presented reflects where within an organisation the responsibility for CSR may lie, specifically within either a marketing or human resources function

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To do this it is propose to examine the disclosure of CSR activity in the relevant organisations through analysis of the organisations CSR reports and online communications Utilising a method adapted from a study by Waller and Lanis (2009), it is intended to examine if the presence of specific indicators point to certain types of CSR disclosure being present and disclosed, and certain types being excluded Reference and evidence of these particular indicators will assist in pointing to the reach of the organisations CSR disclosure That is does the information reach to their current employees or to consumers, this information in turn may assist in indicating whether the CSR activity disclosed is indeed being pushed from a marketing or a human resources function

The results will then be compared between the organisations, and analysed to see if there are clear commonalities or differences From this information a clearer picture of the purpose of CSR disclosure amongst organisation may become apparent

4 3 Research aims and objectives

The aim of this research is to collect data relating to CSR disclosure of 10 specific organisations, the Top 10 large Great Places to Work in Ireland in 2012 More specifically CSR data disclosed via these selected organisations CSR reports and online communications In gathering this data it is anticipated to analyse who the organisations are reaching to in disclosing their CSR activity, their current employees or to consumers It is further intended to gather an appropriate amount of data to enable a comparative be made of the selected organisations, and the reach of their CSR disclosure Given that the selected organisations are the forefront of their respective industries in Ireland, by means

of their selection for inclusion in the top 10 Great Places to Work in Ireland, these findings could suggest the way forward for the disclosure of CSR as a whole

4 4 <u>Variables to consider</u>

There are a number of variables to consider in this research Initially, the selection of the top 10 large Great Places to Work in Ireland as the organisations on which to base this research And also the decision to use the secondary data sources of CSR reports and online communication from these organisations to gather the data for analysis

4 4 1 Selection of the top 10 Great Places to Work as the organisations to examine

There was a need to select a sample of organisations to examine in order to determine the disclosure of CSR activity amongst organisations in Ireland In order to select this sample, the relevant organisations needed to exhibit a number of characteristics Organisations would need to demonstrate some level of CSR activity, and would also need to be at the forefront of their industry, or be considered a market leader (Waller and Lanis, 2009) This was necessary in order to examine what was considered best practice in this area (Waller and Lanis, 2009) The ranking determined annually by the Great Places to Work organisation were determined to be a sound basis from which to select organisations for participation in this research The Great Places to Work is an internationally recognised organisation which has been in operation in Ireland since 2003, recognising leading employers in this country (Great Places to Work, 2012)

In order for an organisation to be ranked as a 'great place to work' they need to complete a culture audit This consists of a written analysis of the organisations culture, programmes and practices, including their CSR activity The Great Places to Work organisation also administer a questionnaire to each organisations employees, this examine elements of their employees trust, loyalty and pride in the organisation, amongst other things These results are then scored and ranked, and result in the Great Places to Work listings

In carrying out these assessments organisations are broken down into 3 categories, small, medium and large Small organisations consist of organisations with between 20-49 staff members, medium between 50-250 staff members and large organisations had in excess of 250 staff members It was decided to examine the larger organisations for 3 main reasons,

- First the larger organisations evidently had a larger workforce, and thus more scope to develop a reportable level of CSR This was considered important as the reach of their CSR activity is a key element of this research Smaller organisations were not felt to demonstrate the same level of reportable activity

- Secondly larger organisations were also more likely to have accessible and developed CSR reports and online material for use in analysis

- Finally, the larger organisations showed more consistency in their appearance on the Great Places to Work list than the smaller and medium organisation Of the ten organisations listed, seven had a presence on the list for the last three years, two were new entries to the Great Places to Work

listing, and the final organisation moved into the large category this year having featured in the top 10 medium organisations in the previous two years This consistency in the larger organisations highlighted the fact that the CSR activity was established in their organisation and continually operated at a high level

From the finding of the 2012 Great Places to Work in Ireland survey, the top 10 large Great Places to Work in 2012 in Ireland were as follows,

1   Microsoft

2   Google Ireland

3   PepsiCo Ireland

4   EMC Information Systems

5   McDonald's Restaurant of Ireland

6   Telefonica Ireland

7   Dell Ireland

8   Boots Retail Ireland Ltd

9   Diageo Demand

10 Kellogg Ireland

The organisations are listed according to their ranking, and are the organisations to be examined in the course of this investigation Table 4 1 contains further basic information about these organisations

Organisation	Irish website	International website	Industry	Parent HQ	Revenue (Billions)	Employees in Ireland
Microsoft	www.microsoft.com/en-ie/default.aspx	www.microsoft.com	IT	Washington, United States	$69.94	1067
Google	www.google.ie/	www.google.com	IT	California, United States,	$37.9	2200
PepsiCo	www.pepsico.ie/	www.pepsico.com/	Manufacturing & Production	New York, United States	$66.5	500
EMC	uk.emc.com/	www.emc.com/	IT	Massitutits, United States	$20	1994
McDonalds	www.mcdonalds.ie/	www.mcdonalds.com/	Hospitality	Illinois, United States	$27.5	3800
Telefonica	www.telefonica.com/en/europe/html/about_telefonica_europe/telefonica_ie.shtml	www.telefonica.com/en/europe/html/about_telefonica_europe/telefonica_ie.shtml	Telecoms	Madrid, Spain	€62.84	1145
Dell	www.dell.ie	www.dell.com/	IT	Texas, United States	$63	2300
Boots	www.boots.ie	www.boots.com/	Retail	Nottingham, United Kingdom	£25.4	2000
Diageo	www.diageo.com/en-ie/pages/default.aspx www.kelloggs.ie/	www.diageo.com	Manufacturing & Production	London, United Kingdom	£13.23	362
Kellogg's	www.kelloggs.ie	www.kelloggs.com	Manufacturing & Production	Michigan, United States	$13.2	257

Table. 4.1: Basic information relating to the organisations featured in the top 10 Great Places to Work in Ireland in 2012.

4.4.2 Use of CSR Reports

Having selected the organisations to be examined in this study, the method of research collection was next determined. In line with research carried out by Waller and Lanis (2009) the annual reports of these organisations were considered for examination in

determining the level of CSR disclosure Waller and Lanis's (2009) work conducted research into the CSR disclosure of advertising agencies Given the similar exploratory nature of this research, to that of Waller and Lams (2009), it was decided to use the annual reports of these organisations as a mean by which to begin examination of CSR disclosure This is of course not the only method by which companies can communicate their CSR activity, but as Waller and Lams (2009) highlight 'the annual report is the only document produced periodically to comply with regulatory requirements and is central to the organisation's own image' (2009, 113) For this reason it was felt that the examination of annual reports was also an appropriate method by which to begin this study However a limitation of Waller and Lams's methodology was its age Given that this piece of work was carried out in 2009, the existence of additional documentary CSR evidence, such as annual CSR reports would not have been a prominent practice, especially for advertising agencies, and as such they were not considered as part of their study

Not only do these documents contain further relevant information, but they also demonstrate the scale and scope of CSR disclosure within some organisations For this reason the CSR reports was include as a primary means of analysis for organisations Over time organisations have moved away from reporting their CSR activity in their annual reports, and instead produce annual CSR related reports Reports for the year 2011 were used for data collection throughout this research, unless otherwise stated This year was examined as it offered the most up to date reports and information for analysis, relevant to this study

4 4 3 Use of online communication

Another variable considered was the use of web based communications as a means of assessing the reach of CSR disclosure within organisations In addition to the analysis of disclosed CSR activity within the selected organisations CSR reports, online data will also be considered to assemble further data for analysis Paraguel (2011) completed a paper on the use of sustainability ratings as a means of deterring green washing In order to do this he tested a branded corporate website to investigate the extent of ethical corporate communication The arguments Paraguel (2011) put forward for the use of online data are applicable to this research Paraguel (2011) states four main reasons for examining activity via an organisations website

1   An organisations web site is the most frequent used medium to utilise corporate CSR communication (Paraguel, 2011, Van de Ven, 2008)

2   Up to 80% of fortune 500 companies mention their CSR activity on their web site (Paraguel, 2011, Bhattacharya and Sen, 2004)

3   Websites are the preferred medium through which CSR involvement is communicated, due to the platform of opportunity it provides for interactivity amongst all that visit it (Paraguel, 2011)

4   Web sites have the ability to target clients and influence their attitudes and perceptions of the brands personality (Paraguel, 2011)

The arguments above put forward by Paraguel (2011) highlight the relevance of web based communication to the disclosure of CSR activity While Waller and Lanis (2009) argue that annual reports are the only regularly produced report on an

organisations CSR activity, online data reflects the largest disclosure of CSR activity Eliminating this data would leave a huge portion of data excluded

Further to this, in many cases online data is the only accessible form of CSR data specifically relating to Ireland As previously mentioned, many CSR report relate to the organisations as a whole and do not specify activity in Oreland exclusively Use of online data allows for any published data relating to Irish CSR activity to be considered

4 5 Choice of research methods

The research as a whole will have an inductive approach, collecting data so as to better understand what the aim and intended reach of an organisation is when they disclose their CSR activity This is most appropriate approach to take, as there is yet to be a definitive theory on this topic to prove or disprove A deductive approach would require a defined theory to test (Saunders et al, 2007), in this case it is envisaged that the examination of data will result in the hypothesis emerging through analysis

The research will be largely exploratory in its nature, as apposed to either descriptive or explanatory An exploratory study is seen to be most beneficial approach to take in order to address the research question An exploratory study allows for a full investigation of the reach of disclosed CSR material, with a view to shedding new light on the subject (Saunders et al, 2007) The benefit of exploratory research is that it allows for change and development in light of the emergence of relevant data (Saunders et al, 2007) A descriptive approach would not be practical here as we are conducting an inductive study and do not have clear preliminary theory A descriptive study would require a

theory on which to describe findings so it would not be possible to conduct this style of study on the proposed topic (Saunders et al, 2007) Explanatory is also not an entirely right fit We are looking to explore why organisations reach to certain groups in the disclosure of their CSR activity, an explanatory study would look to explain why this is (Saunders et al, 2007), and could perhaps be considered for a further stage of research but is not appropriate for the study at this point

In order to conduct this research it was decide to use a multiple case study approach Given the limited amount of existing research specific to this topic it was felt that a multiple case study approach allowed for the collection of sufficient data to compared and contrasted (Saunders et al, 2007) A single case study approach to this research would not be practical as it would only allow for the examination of one organisation (Saunders et al, 2007) This would not provide sufficient data to make an accurate assessment and to answer the research question accurately

Experimental research was ruled out as a method of research given the exploratory nature of the research and the type of data sought Experiment was not a practical choice as there was no clear experiment to carry out (Saunders et al, 2007) Similarly a survey strategy was not feasible given that there are no subjects required for this research (Saunders et al, 2007) Although surveys to the organisations regarding their CSR activity were considered, it was felt that a certain bias may be observed here The method chosen allowed for an independent investigation Action research was also considered to be inappropriate, this type of methodology would be more appropriate to process research,

and perhaps utilise in any later research of this topic (Saunders et al, 2007) An adapted grounded theory approach was not immediately discounted, despite the fact it is often used for analysis data generated from a series of observations (Saunders et al, 2007) The over ruling element was that the case study approach was a better fit overall

The study is a cross-sectional piece of research, looking at CSR disclosure at a particular point in time (Saunders et al, 2007) A longitudinal study would not be practical for the time constraints of this work or for the purpose of the research (Saunders et al, 2007) The benefits of a longitudinal study was not seen to give any better understanding of what level or reach of disclosure the organisations may have, apart from offering an insight into the development of their CSR activities over time, which is not relevant to the research questions at hand

4 6 How research was carried out

To examine the data a method adapted from a similar work by Waller and Lanis (2009) was applied to all 10 CSR report, and online communications In deriving their method Waller and Lanis (2009) distributed copies of the literature they intended to examine to two academics and a post-graduate student who each summarised the CSR activity mentioned in the annual reports of the given organisations They looked for specific CSR related words and themes during these readings The academics then reviewed each other summaries, and met to discuss and classify the CSR activities and issues raised

This exercise allowed the academics and post-graduate student to obtain information about the methods of CSR disclosure in each organisation With this information they were then able to classify criteria for the measuring the levels of CSR disclosure within the organisations These were as follows,

- Whether certain 'CSR related' words were mentioned such as, 'social responsibility', 'CSR', 'corporate responsibility', or 'code of ethics'

- Whether there was a statement of CSR

- Whether there was an indication that the company had a code of conduct

- Whether there was a committee coordinating this area of activity for the company

- Whether they listed their CSR activity

- Whether they present case studies, pictures, or examples of their pro bono campaigns

- Whether their CSR activity extended to their human resources and the environment (Waller and Lanis, 2009)

These measures, amongst others were applied to analysis of the reports of the top 10 companies under examination in this research The final parameters by which the data gathered was examined was first the specific reference to employees and consumers in the data, and second the context in which these were mentioned, be it through learning and development, environmental contributions, pro-bono work, or community initiatives These were assessed specifically with regard to each organisation as the means by which the organisations presented their data tended to change on each occasion

The criterion developed by the academics and post-graduate student in Waller and Lanis's (2009) study is applicable to the research here due to fact that both studies are undertaking a measure of the levels of disclosure of CSR within an organisation However this research will look more to the reach of this CSR disclosure, and conclude if the data is specifically reaching to current employees or consumers irrespective of the industry

In line with Paraguel's (2011) study utilising web based data, it is believed that utilising online data in this investigation will add credibility to the research In order to increase the credibility of the research the second method of investigation of CSR disclosure was felt to be necessary to support any emerging trends A numerical examination was undertaken The CSR reports were analyses to determine the number of words they contained Following this, a count was completed to determine the number of time the words 'employee' or 'consumer' were mention in the respective reports The findings were then converted into a percentage, reflective of the amount of words contained in each specific document and the amount of time either word was written In order to get accurate figures for each of the reports, the data was copied and pasted into a Microsoft Word document, and search tools such as 'word count' and 'find' used to ascertain the specific numbers accurately This data is presented in Table 4 1 The addition of this data provided a further basis for comparison of the reach and disclosure of CSR activity among these organisations

4 7 Threats

In defining the methodology for this research, the question of credibility was carefully considered in conjunction with threats to the studies reliability In terms of the research question the most pressing threat to consider was that of observer bias Given that the research is based largely on the examination of secondary data, the fact that there is only one person analysing the data the possibility of observer bias had to be eliminated In order to mitigate this threat the data collection methods applied were such that bias was not considered to be a concern The data collected for analysis was based on fact Specifically the presence or lack of specific data within the materials examined The data was present or absent and reported in this way

The validity of the work was also considered To ensure that the results truly reflected an accurate analysis of the data a number of threats to validity were considered

- Firstly the history or economic environment the research was carried out in The context of the recent economic downturn on the CSR activity was considered and discounted Given that the study encompasses a review of the CSR activity of a number of organisations the economic climate was not felt to be a threat to the validity of the work, as all the organisations would be operating in the same economic conditions It was considered that this climate may diminish to level of CSR activity within the organisations, but as this would be the case for all organisations the threat was discounted

- Secondly the question of testing affecting the outcome of the data was also considered Testing was not considered to have any effect on the validity of

this study The CSR reports utilised in the study were completed by the relevant organisations independently before analysis had begun, so these could not be altered in any way With regard to any online communications examined, these were examined independently It was not necessary to seek access to this information as it is freely available for public observation So, again there was considered to be no reason to believe a bias due to testing could threaten the validity of the study

With regard to instrumentation, there are no known limitations to the presentation of this data The study is independent, and the data examined for the purpose of the research is in the public domain Therefore no reason can be suggested to consider instrumentation a threat to the data Any modifications to the data, to include further CSR activity would be due to updates carried out to reflect the activities of the organisations and as such would be considered part of the study rather than a limitation to it

Morality was also considered, and found not to be a threat The data used for analysis was, in the first case produced on an annual basis, and in the second case was data present and available at the time of study The data is subject to development as relevant CSR activity occurs, and this was considered to be part of the nature of the study area CSR is not considered to be a stagnant entity in an organisation but a developing field There was no reason to consider morality as a treat to the studies validity Similarly maturation was considered and not deemed a limit to the research The nature of the topic means that the CSR activity of organisations develops and grows so there will of course

be developments over time but for the purpose of the research this was not considered to be a threat to the validity

Data collection and interpretation was finally addressed In collecting the data it is believed that elements of 'good news' syndrome will be largely avoided given that the research is based on fact finding Information will be searched for in already existing documents, so the scope for biased data collection will be minimised Similarly data interpretation should not be open to bias as the research will be based on fact There will be a presence of certain data or there will be an absence It is therefore not likely that misinterpretation of the available data should be an issue

Research Findings

In examining the relevant CSR material it was decided to present the data on a case by case basis, starting with the highest ranking organisation in the Great Places to Work survey This decision was taken to reflect the diversity observed in reporting between organisations Each organisation had a specific method of presenting their data, with some commonalities observed These are noted throughout the findings

5 1 Microsoft

Microsoft ranks number one in the Great Places to Work in Ireland (Great Places to Work Ireland, 2012) This is the third year in a row Microsoft have held this position In their CSR report entitled 'Microsoft 2011 Citizenship Report' Microsoft address many CSR concerns and presents their CSR reporting against the GRI Index requirements The 2011 Microsoft report is split in to two main parts, serving communities and working responsibly In serving communities Microsoft seeks to support education, job creation, non-profit organisations and aid in humanitarian responses (Microsoft, 2011) In working responsibly Microsoft wish to reflect on their people, ensure environmental sustainability, drive responsible sourcing, and assist in developing privacy and safety, integrity and governance, and compliance throughout their organisation (Microsoft, 2011) This encompasses a lot, but Microsoft focus on supporting a number of key projects, particularly with regard to safety and the internet

In terms of their commitment to HR issues, the environment and pro-bono work, there are a number of areas that Microsoft prioritises

With regard to HR activities that support their employees, Microsoft mainly seek to support and match the contributions of their employees When employees request time to volunteer in projects Microsoft responds and supports them with paid time off to complete this voluntary activity (Microsoft, 2011) Similarly when members of the organisation conduct fundraising, Microsoft look to at least match or exceed the fundraising efforts of their employees (Microsoft, 2011) Microsoft also has a commitment to diversity and inclusions and provided substantial educational support to employees (Microsoft, 2011)

In terms of the environment Microsoft focus on a number of large projects which are individually monitored at local level These include their commitment to reduce carbon emissions, waste water, and reduce business travel (Microsoft, 2011) They have put in place process and monitors to reduce the negative impacts of these activities (Microsoft, 2011) They are also aware of sourcing raw materials ethically and responsibly, and reflect this in their report (Microsoft, 2011)

With regard to pro-bono activities Microsoft has a more ad-hoc approach They have a number of programmes for benefit in kind donations of equipment, and educational support (Microsoft, 2011) There is little consistency to their pro-bono work It is carried out on the basis of donations to causes deemed worthy by the organisation at the time of request or in response to emergency situations

In terms of there internet activity, the focus of the Microsoft Ireland landing site is of sales given that this is an IT organisation There is a section dedicated to CSR, this links back to the main Microsoft CSR site A link to the citizenship report is available here The main areas of focus in the online material are reflective of the report, supporting communities, working responsibly and partnership (Microsoft, 2012)

There are examples of their Irish CSR activity given online Irish employees supported projects such as Enable Ireland, fat-track to IT (FIT) which gives unemployed people new skill sets, Internet Safety Day, and a mentoring programme in a local school In line with Microsoft s citizenship report, employees were supported with time, and with their fundraising efforts being matched (Microsoft, 2012)

5 2 Google Ireland

Google ranks second on the index (Great Places to Work Ireland, 2012) and is perhaps the most unique in terms of its reporting Google presents a CSR report under the title of '*2011 Diversity and Inclusion Annual Report*' The reach of the report is hugely employee focused, given that it is driven by the employees The topics highlighted are

- A Googley approach to diversity,

- Changing face of technology,

- Creating workplaces that work for everyone,

- Empowering diverse businesses and communities online, and diversity leadership (Google, 2011)

Under each of these headings the report describes how initiatives from employees have developed the specific aspects of their report

Their global base of employees from around the world helps Google to celebrate their diversity in the workplace Initiatives that mark days of significance or suggestions for the improvement of workplaces so as to reflect local culture are all gathered from employees Google Tokyo for example has meeting rooms designed to look like tea rooms reflecting this element of the local culture (Google, 2011)

'Google groups' are groups of employees who have come together across the Google network due to a similarity they share, some examples include women@google, black googlers, LGBT community, and the Hispanic googlers network (Google, 2011) It is information and ideas from these groups that go toward supporting community initiatives developed by Google These groups have helped to develop programmes that support the changing face of IT at Google One such programme in the US is a program to support veterans in getting back into the workplace (Google, 2011) This initiative came from within the organisation, from an employee who recognised an area veterans needed support in This also illustrates how Google create a workplace for everyone by again drawing on the information gathered from their resource groups

In empowering diverse, business, and communities online one idea that developed from the multi-cultural workforce at Google was the provision of information for everyone regardless of their language preference The initiative started in 2007, and aimed to cover 40 languages (Google, 2011) Today this has expanded to 60 languages covering in excess of 99% of the internet population, allowing them to access information in their

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preferred language (Google, 2011) Google see there key point of differentiation as their diversity and as such cultivate this in everything they do

Their internet activity is also unique, in that when you search for information on the internet you go to Google When you want to search for information about Google this is a different task However once the information has been sourced it is clear to see how it reflects the diversity of the organisation The information provided focuses on three areas

- Who we are,
- What we believe, and
- What we do (Google, 2012)

Google utilise the opportunity to promote themselves as an employer of choice The information present is reflective of the Google employee, they highlight the cultural styling of their offices, the activities their employees get involved in, and show case a career at Google There is no specific pointing to areas of environmental concerns or pro-bono work, but it is implied that these tend to emerge from initiatives employees have put forward (Google, 2012)

5 3 <u>PepsiCo Ireland</u>

PepsiCo Ireland features third (Great Places to Work Ireland, 2012), and is the first of the food manufacturing industry to feature A key differentiator in PepsiCo's reporting is their use of the United Nations Global Compact Index as well as the GRI

Index The United Nations Global Compact (UNGC) Index differs from the GRI Index in so far as there are 10 principles by which an organisation should operate Their report, entitled *'Performance with Purpose- The promise of PepsiCo'* addresses the areas of performance, human sustainability, environmental sustainability, and talent sustainability PepsiCo take the line that "what is good for society and good for business can and should be the same thing" (PepsiCo, 2010)

In their report the HR issues of diversity and inclusion are mentioned, as well as a reflection on health and safety However references to these areas are largely in the context of the standards they hold their suppliers to rather than their employees (PepsiCo, 2010) PepsiCo have a code of ethics by which their suppliers must adhere to, but they do not highlight a similar code for their own employees (PepsiCo, 2010)

In terms of PepsiCo's commitment to the environment the areas that they focus on are around water and fuel usage, as well as recycling PepsiCo took the approach of looking at their supply chain, and identifying practices and processes that could be improved upon (PepsiCo, 2010)

In relation to any pro-bono work that they carried out, PepsiCo did not emphasis this in their report They spoke about creating better foods for better health, but did not identify a specific approach or project which they were committed to (PepsiCo, 2010)

The later part of their report is interesting, as they detail the production of a number of products PepsiCo detail how they go about making the process of their production more sustainable They begin by detailing the collection of the raw materials from farmers and growers Here they again highlight the supplier's code of ethics and

responsible sustainable farming They next move to the production stage, and illustrate how their supply chain and practices have been improved, so as to become more sustainable and green Lastly, the report details how the products are responsibly advertised and form part of a balanced diet (PepsiCo, 2011)

The availability of material on the internet specifically relating to Ireland is very good The landing page, specific to PepsiCo Ireland refers to the organisation being a great place to work, and then further details the PepsiCo product line Online there is an Irish CSR report entitled 'PepsiCo Ireland Corporate Citizenship report 2010' which details the CSR activity of PepsiCo Irelands employees (PepsiCo, 2010) This is the only organisation to produce a CSR report specific to Ireland The report highlights all the activities undertaken by PepsiCo Ireland's employees over the course of 2010 The projects were largely based around employees volunteering and fundraising for local charities and methods of supply chain improvement (PepsiCo, 2010) The report also reflects the title Irish landing page, emphasising PepsiCo Ireland as a great place to work

5 4 EMC

EMC is an American multinational that specialise in cloud computing and data storage EMC feature fourth in the Great Places to Work rankings (Great Places to Work Ireland, 2012) Sustainability is the focus of EMC's CSR reporting Their report entitled 'Transformation with Purpose 2011 – EMC Sustainability Report' focus on the areas of,

- Sustaining ecosystems,

- Delivering value, and

- Strengthening communities (EMC, 2011)

Under the sustaining ecosystems heading, issues of environment, energy climate, and supply chain are addressed (EMC, 2011) EMC highlight their environmental strategy, focusing on creating efficient facilities, products, data centres, and methods transportation in order to reduce their energy impact (EMC, 2011) They also look at their use of materials and resources in production and how these can be adapted to improve their supply chain

In delivering value EMC focuses on their customers, employees and their workplace inclusion, and governance (EMC, 2011) In relation to their employees and workplace concerns the extent of EMC's reporting includes their recruitment programmes, employee development, and health and safety (EMC, 2011) Following this EMC detail their engagement index and identify a large number of stakeholders in assessing their levels of engagement These include employees, customers, suppliers, stakeholders, NGO's, industry groups, prospective employees, and local schools and communities (EMC, 2011)

EMC's position on strengthening communities included their involvement in education partnerships, community involvement, and funding (EMC, 2011) These are operated at local level and specific examples of projects are referred to throughout the report, in a case study format (EMC, 2011)

The landing page for EMC is a sales page, as it is an IT organisation There is no specific page for Ireland EMC has links to its sustainability profile which is largely reflective of their current sustainability report The page is broken up to reflect EMC's sustainability priorities, and relates specifically to their work on creating sustainable environments, supply chains and workplaces (EMC, 2011) The website also provides a link to their reporting structure, EMC follow the GRI Index in terms of reporting and make this data available to the public (EMC, 2011)

5 5 McDonald's Restaurant of Ireland

Mc Donald's are the world's largest chain of hamburger fast food restaurants, they feature fifth in 2012 on the great places to work list (Great Places to Work Ireland, 2012) They have held this position for five years In 2011 McDonald's changed their reporting slightly incorporating the use of a scorecard model to measure their CSR activity The specific areas of focus for 'McDonald's 2011 Global Sustainability Scorecard' were

- Nutrition and well-being
- Sustainable supply chain
- Environmental responsibility
- Employee Experience
- Community (Mc Donald's Corporation, 2011)

Nutrition and well-being is an area that Mc Donald's has put significant development into for the last number of years This features greatly in the report along

with a message highlighting the importance of a balanced diet (Mc Donald's Corporation, 2011) Mc Donald's emphasis the role and responsibility they have in ensuring people are aware of what foods they eat and how there food intake can affect their health (Mc Donald's Corporation, 2011)

Sustainability in the supply chain process is another element that Mc Donald's draws attention to in their report They look at a number of their production processes and illustrate what Mc Donald's has done to assist growers and suppliers, so as to ensure that their crops and livelihoods are sustainable (Mc Donald's Corporation, 2011)

Environmental responsibility is another area that Mc Donald's scores itself on They look at a number of their key environmental concerns, such as their use and volume of packaging They then identify how they have improved these products over time and what they are aiming to achieve in the future (Mc Donald's Corporation, 2011) Mc Donald's have a specific focus on the increased use of recycled materials in this section (Mc Donald's Corporation, 2011)

Employee experience has also been developed in this report Mc Donald's puts huge emphasis on training for employees Their scorecard details the number of employees who have received training to date, and also points to how Mc Donald's are committed to providing people with transferable skills that they can use in any area of the organisation (Mc Donald's Corporation, 2011)

Community is the final area that Mc Donald's focus on Ronald McDonald House is the largest charity affiliated with this organisation (Mc Donald's Corporation, 2011) Donations to this organisation are highlighted in the report The scorecard also details the

assistance McDonald's gave to franchisees in Japan after the tsunami devastated some regions in March 2011 (Mc Donald's Corporation, 2011)

In terms of online material Mc Donald's Ireland has a dedicate site This is based on the same model as the Mc Donald's corporate site, but the level of information this site contains is significantly less than the corporate site (Mc Donald's Restaurants of Ireland, 2012) The areas the Irish site focused on are more practical than the corporate site They give information about the different McDonald's products such as, ingredients, calorific content, and suppliers (Mc Donald's Restaurants of Ireland, 2012) The site also links to the Ronald Mc Donald House Charities Ireland site and details further information about the work they do

5 6 Telephonica Ireland

Telefonica is one of the largest integrated operators in the telecommunications sector They featured sixth on the Great Places to Work list (Great Places to Work Ireland, 2012) and operate under the 02 brand in Ireland (Telefonica, 2011) Telefonica focuses on their strategy on corporate responsibility and sustainability The Telefonica Corporate Responsibility strategy is devised to contribute to the sustainability of the business (Telefonica, 2011) They see corporate sustainability as a 'clear source of competitiveness and progress' (Telefonica, 2011)

Telefonica's '*2011 Sustainability report – Together transforming development*' focuses on what Telefonica describes as the triple bottom line, looking at

- Economic,

- Environmental, and

- Social dimensions (Telefonica, 2011)

The economic dimension focuses on Telefonica's commitment to ensuring their suppliers adhere to the codes of conduct and relevant supply chains processes in place (Telefonica, 2011) Safety online, especially with regard to children's access to the internet, is a partnership project that Telefonica highlight to illustrate their commitment to this safety focus (Telefonica, 2011) Areas of innovation were also examined

The environmental dimensions look at 'Green ICT', projects developed to reflect better use and return of resources in an environmental manner (Telefonica, 2011) In Green ICT Telefonica examined their global positioning and environmental policies, and mapped their targets and successes to date (Telefonica, 2011)

The social dimensions are the most expansive in terms of looking at employees They look at their commitment to developing the size of their workforce and the need to survey them (Telefonica, 2011) The issue of gender diversity is examined here too Their social dimensions also examine their 'digital inclusion' work and financial contributions (Telefonica, 2011) Telefonica also use the GRI Index to report on their CSR activity and sustainability (Telefonica, 2011)

In their online communications Telefonica have a specific webpage for their CR and sustainability activity which contains much of the same information presented m their CR and sustainability report The Irish element of their online activity refers users to the Irish O2 page This page is largely dominated by sales, but there is a link to the O2 2010 CSR report which was produced in conjunction with Telefonica The CSR element here is focused on 'Our Values' and reports on O2's approach to community, environment, marketplace, and workplace (Telefonica, 2011) Interestingly O2 apply the principles of the UNGC Index in this report, while Telefonica, as mentioned, use the GRI Index (Telefonica, 2011)

5 7 Dell Ireland

Dell is an American multinational involved in the creation of computer technology Dell featured seventh of the great places to work rankings in 2012 (Great Places to Work Ireland, 2012) In their CSR Report '*2011 Dell Corporate Responsibility Report*', Dell addresses CSR under the following topics,

Progress Dell make a point of initially reviewing the year gone by They look at what they set out to achieve and then measure what they achieved, before moving forward (Dell, 2011)

Goals The next element Dell examines is what they propose to achieve for the coming year (Dell, 2011)

Environment Dell is very committed to their environmental goals They look at three specific areas of environmental concern First they examine their buildings, they

look at how they can reduce the levels of emissions produced by their facilities This includes reduction of greenhouse gas emissions, water usage and a review of their established processes (Dell, 2011) They next look at packaging, with aim of reducing the overall amount required for their products, and to increase the percentage of these materials that are recyclable (Dell, 2011) Design is a final area that Dell explores in becoming more environmentally friendly They look at smarter choices of materials, more energy-efficient designs, and product designs that have better recyclability at the end of their lifecycle (Dell, 2011) Dell also looked for methods of clearer labelling to illustrate these developments (Dell, 2011)

Dell also looks to increase environmental awareness amongst their suppliers, ensuring suppliers operate to the same standards Dell sets for themselves (Dell, 2011) Dell completes regular audits to ensure that their standards and codes of conduct are being up held (Dell, 2011) Dell also commits to supporting their suppliers to develop their facilities to the required standard (Dell, 2011)

Workplace and team members Dell is committed to developing their employees in line with the aims established in their people strategy They strive to become and organisation of choice by developing their diversity, talent, culture and brand (Dell, 2011)

Giving and communities Dell commits to engaging 40% of their employees in activities related to voluntary community involvement (Dell, 2011) They also commit to using their resources to benefit the local communities in which they operate They seek to do this through specific projects such as youth learning and child cancer support programmes (Dell, 2011)

Dell Ireland has a dedicate internet site Due to the nature of the products Dell produces this site is largely focused on sales There is a specific CSR section of this site which links back to Dell's international corporate responsibility page The areas covered on the site, differ slightly from their report and include

Reporting Dell states that they are committed to conducting business ethically and with integrity They also distinguish how they celebrate their successes through award and recognition (Dell Ireland, 2011)

Environment Looking at methods of improved packaging, e-recycling, energy efficiency (Dell Ireland, 2011) They are seeking to develop products that allow their customers to do more while, not increasing the size of their carbon footprint (Dell Ireland, 2011)

Communities In supporting communities Dell works with non-profit organisations to provide technology, funding and expertise to assist in transforming communities (Dell Ireland, 2011)

People Dell is seeking to build diverse work places to better serve their customers In doing this they want to develop employee resource groups, and also develop talent management programmes (Dell Ireland, 2011)

Governance In abiding by codes of conduct and maintaining integrity at their core Dell believe they will continue to operate justly (Dell Ireland, 2011)

Supply chain Having both diversity in their supplier base and ensuring their suppliers maintain their responsibilities to human rights and environmental codes of

conduct Dell believes their supply chain operations will continue to be sound (Dell Ireland, 2011)

5 8 <u>Boots Ireland</u>

Boots is a member of the Alliance Boots group, an international pharmacy-led, health and beauty group, they took eighth position in this years rankings (Great Places to Work Ireland, 2012) Their CSR Report, '*Health+ Building a sustainable group for a better world*', Boots takes the approach 'Building a sustainable health care for a better world' (Alliance Boots, 2011) Boots examine how they plan to apply this approach under four headings in their CSR framework Community, Environment, Marketplace, and Workplace (Alliance Boots, 2011)

In terms of community Boots looked to develop knowledge and support at health care service at a local level, through partnership with the NHS (Alliance Boots, 2011) To do this they developed awareness campaigns and facilitated information sharing workshops to increase knowledge amongst local practitioners (Alliance Boots, 2011) They also sought to increase employee contribution to this element through increased commitment to volunteering programmes (Alliance Boots, 2011)

Boots environmental aspiration was to decrease their carbon footprint across the whole organisation (Alliance Boots, 2011) To do this Boots examined and reviewed the organisational processes in place at all levels of their business, both locally and internationally (Alliance Boots, 2011) Boots continued to drive their programmes aimed at reducing waste and water consumption and increasing levels of recycling and bio-

diversity carried out (Alliance Boots, 2011)

In the marketplace Boots undertook a review of their business ethics and codes of conduct to ensure that all employees were continuing to act in accordance with these standards (Alliance Boots, 2011) Boots also aimed to raise £1 million pounds, in conjunction with their business partners, to support worthy projects and causes worldwide (Alliance Boots, 2011) Another aspect of Boots marketplace development involved the creation of more transparent CSR information for customers and stakeholders to illustrate the extent of their commitment to communicating health care initiatives (Alliance Boots, 2011)

Finally in the workplace, Boots focused on developing health and safety in this area They also introduced more opportunities for employee feedback they thoughts and opinions to the organisation (Alliance Boots, 2011) Boots are another organisation that reports their CSR activity in line with the GRI Index (Alliance Boots, 2011)

In terms of HR activity, the reach of the Boots CSR literature refers to employee volunteering and fund raising, rather than employee development The environmental elements are present as mentioned, focusing on carbon emissions, recycling, waste, and sustainability (Alliance Boots, 2011) There is little specific reference to pro-bono activities There is specific commitment to community education and development highlighted but examples are not grounded to specific projects

Boots Ireland has a dedicated Irish website The majority of the information contained here refers to products and services offered by Boots at their stores in Ireland

The site refers to Boots recent partnership with the Irish Cancer Society and also their work with the Irish Hospice Foundation (Boots Ireland, 2012) Their main focus of the site is 'Our People', stating that they understand the importance of attracting, developing, and retaining talent in order to achieve their mission of becoming the world's leading pharmacy-led health and beauty group (Boots Ireland, 2012) This is not highlighted in the same manner in their CSR reports

5 9 Diageo Demand

Diageo was created through the merger of Grand Metropolitan PLC and Guinness PLC, creating a food and drinks conglomerate based out of the United Kingdom Dieago feature eight on the great places to work ranking (Great Places to Work Ireland, 2012) Dieago's CSR Report, 'Dieago Corporate Citizenship Report 2011', maps out the organisations priorities in the areas of

1   Alcohol in society

2   Environmental sustainability

3   Our Community

4   Our People

5   Governance and ethics (Diageo Demand, 2011)

Alcohol in society is a focal point in Diageo's report Diageo looks to at responsible marketing and consumer information programmes to address the area of alcohol misuse (Diageo Demand, 2011) Diageo also highlight their contribution to

consultations with the WHO about how industry can contribute to reducing the levels of harmful use of alcohol in society (Diageo Demand, 2011) The case study Diageo presents is their involvement in the 'designated driver campaign' and how they see programmes such as this being relevant to their CSR (Diageo Demand, 2011)

Environment features next, and focuses on sustainability and developing methods of production that have the least possible impact on the planet They speak about examining their supply chain processes, levels of carbon emissions, water usage, and management of waste (Diageo Demand, 2011) The responsibilities that customers and suppliers have are also highlighted, particularly with regard to maintaining levels of health and safety, growth, and ensuring their actions and practices are responsible (Diageo Demand, 2011)

The community element features what Diageo describes as their need to be a good corporate citizen, especially given the extensive reach of their products (Diageo Demand, 2011) They focus on four key areas

- Skills for Life which is aimed at helping disadvantaged and unemployed people in communities develop new skills (Diageo Demand, 2011)

- Water for Life presents how Diageo assists programmes committed to ensuring access to clean drinking water in communities (Diageo Demand, 2011)

- Local communities this element looks to support Diageo employees as community volunteers (Diageo Demand, 2011)

- Disaster relief is the way in which Diageo responds and contributes to major disaster relief programmes (Diageo Demand, 2011)

Diageo also point to their programme for funding and support Information is made available regarding how customers can apply for support and receive a monetary contribution, through funds such as the Arthur Guinness foundation (Diageo Demand, 2011)

The section entitled 'Our people' looks at health and safety, developing talent, leadership, people management, inclusions, diversity, engagement, restructuring, reward, recognition and human rights (Diageo Demand, 2011) It is a highly comprehensive overview of the work Diageo undertakes to develop their employees Diageo also detail several examples of how listening to employee has led to the development of childcare, and recognition programmes due to the contribution of ideas from their employees around the world (Diageo Demand, 2011)

Compliance and ethics looks at Diageo's code of ethics and how they report on their CSR activity Diageo report their CSR activity against the GRI Index (Diageo Demand, 2011)

Diageo Ireland does have a specific webpage, which reports on CSR in Ireland The webpage itself is a mirror of the corporate Diaego Demand CSR site, but features specific information pertaining to CSR in Ireland Alcohol in society is a huge focus on this section of the site Diageo, as mentioned, highlight their involvement in the 'designated driver campaign', responsible marketing, and responsible drinking websites such as www.DRINKiQ.com (Diageo Ireland, 2012) Entrepreneurship in Ireland is an area strongly backed by Diageo, this is in the form of the Arthur Guinness scholarship fund (Diageo Ireland, 2012)

5 10 Kellogg's Ireland

Kellogg's is an American food manufacturing multi-national which began by producing breakfast cereals, but has now diversified in to many different areas of food production (Kellogg's, 2011) Kellogg's took the final place in the top 10 large great places to work in Ireland survey in 2012 (Great Places to Work Ireland, 2012) Their CSR report, 'Kellogg 2011 Corporate Responsibility Report' focuses on a number of key areas The report highlights the benefits of breakfast and sustainable agriculture throughout the report, but addresses their general CSR areas under the headings of Marketplace, Workplace, Environment, and Community (Kellogg's, 2011) (This is a similar approach to Alliance Boots)

Within the marketplace section Kellogg's look to promote the nutritional value of their products, specifically their reduced sugar and salt content (Kellogg's, 2011) They emphasise the importance of a healthy breakfast and demonstrate the benefits of Kellogg's breakfast cereals in providing a balanced diet (Kellogg's, 2011)

Environment is the next area that Kellogg's report on They mention their future goals and how they are committed to using 'less' (Kellogg's, 2011) Less in their production processes, less energy, less water, and less waste Kellogg's also speak about sustainable agriculture in this section (Kellogg's, 2011) Given the large reliance on sustained grain production for the continuation of their product production, Kellogg's explains how they are working with their suppliers to ensure they are being as environmentally sustainable as possible in their actions and practices (Kellogg's, 2011)

Community comes back to the focus on the topic of a healthy breakfast, and shares how Kellogg's is committed to driving this message to communities (Kellogg's, 2011) This section also describes the philanthropic efforts Kellogg's have been involved in throughout the last year This section details their contributions to organisations worldwide, as well as their contribution to disaster relief efforts (Kellogg's, 2011)

Finally workplace, this section examines the role of diversity within Kellogg's as an organisation and how Kellogg's are seeking to integrate employee diversity at every level of the organisation (Kellogg's, 2011) Safety is another area of focus Kellogg's highlighted how they constantly review all the safety systems and processes in place and how they adjust and improve these (Kellogg's, 2011) The overall aim is to create an engaged and connected workforce, who will seek to achieve more for the organisation (Kellogg's, 2011) Kellogg's too report their CSR activity against the GRI Index (Kellogg's, 2011)

Kellogg's Ireland has a dedicated Irish website This website focuses on the promotion of Kellogg's brands and products as part of a healthy diet (Kellogg's Ireland, 2012) In terms of CSR the website look back to the four areas covered in the CSR report and details how these apply to Ireland Community is the main area of interest covered on the Irish site Other areas covered include Kellogg's commitment and values relating to integrity, accountability, success and simplicity (Kellogg's Ireland, 2012) The Kellogg's site also looks to the role the organisation plays in responsible marketing, they specify the areas of over-consumption, under-age marketing, and balanced promotional calendars that mix both fun and education (Kellogg's Ireland, 2012)

Findings and Discussion

In assessing the reach of the different organisations it is necessary to provide a brief synopsis of each organisations reach in order to determine what similarities are observed. Any commonalities observed are noted throughout this discussion.

The reach of Microsoft's CSR activity both in their CSR report and internet materials is directed to their customers, more than to their employees. The focus of their employee reach is to highlight how they donate time, and match the fund raising efforts of their employees rather than how they develop their employees. They do support education in a significant way, although this is specifically with regard to Microsoft in-house training programmes. In terms of customer reach there is most focus to their environmental successes. The programmes of particular focus were programmes to reduce waste water and carbon emissions (Microsoft, 2011). Their pro-bono activity is reflected in their online material specifically related to Ireland. This work includes elements of educational support, job creation and humanitarian assistance (Microsoft, 2012).

It is difficult to ascertain who exactly Google is trying to reach in their CSR materials. Google present a unique image of themselves as they place their employees at the core of their organisation and everything they do (Google, 2011). However at the same time this approach also markets their culture and illustrates what can be achieved as an employee of Google. The lengths to which they go to involve their employees are clearly implicit of a culture of inclusion, and they by far demonstrate the most reach to

employees (Google, 2011) Their reference to environmental and pro-bono work is limited, and again reflective of initiatives of their employees put forward Google are alone in there methods and extent of reach to employees

In terms of the overall reach PepsiCo's CSR material it is fair to say that the majority of their reach is to customers, although they do present a sizable level of information relating to their employees They are the only organisation to produce a report relating specifically to the CSR activities in Ireland, although this report is dated from 2010, and there is not an updated version available The information provided relating to their employees largely illustrates the activities the employees have undertaken, rather than illustrating how they have developed any core competencies in completing these activities Their reach, on the other hand to customers, displays their level of commitment to sustainability in both the sourcing and production of their products This is much more significant in the report as is their contribution to healthier lifestyles (PepsiCo, 2011)

The reach of EMC's available CSR data, is committed to presenting sustainability at the core of its work The reach to customers illustrates EMC as a good corporate citizen EMC highlight their development of sustainable supply chains and a commitment to the environment, they also look at stakeholder engagement and community development initiatives (EMC, 2011) Little reference is made to the development of employees, building sustainable workplace is most specific focus and this looks largely to health and safety Although the reach of this material does not refer to the development of

employees, EMC do note their recruitment programmes, work place health and safety, and global expansion (EMC, 2011) Reference to employee's performance management and in house learning are documented, but very briefly and without much reference to any further HR related activities

The reach Mc Donald's demonstrates in its reporting is quite developed Having faced a lot of negative publicity in the past surrounding the health implications of their products Mc Donald's have over hauled their image and created a new identity CSR has been at the core of this re-brand Both customers and employees are at the focus of the CSR material Specifically in Ireland, recent advertisements have sought to improve the image of Mc Donald's as an employer This has been done by highlighting what the benefits of a career in Mc Donald are, specifically detailing the transferable skills employees can achieve Their commitment to the environment is also demonstrated through improved supply chains and supplier sustainability programmes (McDonald's Corporation, 2011) Pro-bono work is emphasised the least, with much of their discretionary donations being directed to support franchisees in times of need (McDonald's Corporation, 2011)

Telefonica's CR and Sustainability reports are weighed in favour of the customer They seek to illustrate the benefits of Telefonica's commitment to sustainability Telefonica highlight the different aspects of their safety programmes and 'Green ICT' with greater focus (Telefonica, 2011) The report does include specific reference to their employee development and gender equality, but does not demonstrate how they applt this

to their workforce The online O2 report from 2010 on the other hand demonstrates significant reach to employees (Telefonica, 2011) This report looks at employee engagement, learning and development, as well as rewards and recognition (Telefonica, 2011) The customer reach focuses on the environment, specifically energy management, recycling, and employee health and safety (Telefonica, 2011) The reach to both employees and customers is relatively balanced in the O2 reports As mentioned the reports differ in their styles of reporting using the GRI Index and UNGC principles respectively This is reflective of the level of reach seen to employees and consumers in both instances

The reach of Dell's CSR activity is clearly directed at their customers Environmentally concerns are their focus, looking at the areas of building packaging and design, to ensure that they continue to strive for sustainability in these areas (Dell, 2011) In highlighting their commitment to sustainability, Dell also refer to the high standards that they hold their suppliers to, however they do not make reference to the standards that they might hold their own employees to (Dell, 2011) There is reference to becoming an employer of choice by developing their diversity, talent, culture and brand in their online communications (Dell, 2012) However these are not expanded upon within the material supplied

The reach of the Boots CSR literature is some what unique as they specifically refer to their employees throughout a number of areas of their reporting In regard to community Boots refer to the importance of their employees in developing local

knowledge (Alliance Boots, 2011) With environment they again look to employees to drive through their energy saving processes at store level (Alliance Boots, 2011) Marketplace involvements emphasises the commitment of employees as to volunteers in order to meet their fundraising goals (Alliance Boots, 2011) And the workplace section highlights the role of employees play in reducing accidents in the workplace (Alliance Boots, 2011) They take quite a holistic approach to their reach focusing on the four areas within their framework rather than looking to customers or employees specifically Their Irish site is particularly focused on the development of employees, and their contribution to local projects, while remaining within the four pillars of their framework (Boots, 2012)

In terms of reach for Diageo a broad range of ground is covered Diaego specifically highlight the investment they make in their people and how they develop talent (Diaego Demand, 2011) In doing this they refer to specific HR methods of inclusion, engagement, and recognition amongst others (Diaego Demand, 2011) There is also a clear reach to the customer Diageo focus on responsible drinking as a core part of their CSR activity (Diaego Demand, 2011) They highlight, what they feel is, their role in being corporately responsible for informing and educating customers of the correct usage of their product as well as strongly supporting the development of responsible drinking in society 'rethinking your drinking' (Diaego Demand, 2011) Diageo also have concern for the environment specifically the reduction of their carbon foot print (Diaego Demand, 2011) Diageo further demonstrate their commitment and support to pro-bono activities and their commitment to entrepreneurship through specific examples highlighted in their reports (Diaego Demand, 2011) The reach of their Irish site is very much in line with the

corporate site, however a clear drive to alcohol on society is the focus (Diageo Ireland, 2011)

The reach of Kellogg's CSR material is directed largely toward consumers The activities they address in terms of their marketplace, environment, and community reach are all designed to impact on the consumer (Kellogg's, 2011) From the reduction of sugar and salt content, to a commitment to more sustainable agriculture, the focus is on building a better brand (Kellogg's, 2011) There is an element of employee reach through their workplace discussion, but this focuses on diversity and survey results rather than key methods of employee development (Kellogg's, 2011) Employee development is not an area that is focused on to the same extent as the other activities highlighted in the CSR report, the message of a healthy breakfast carries more weight

In addressing the obvious commonalities in the research it is clear to see a link between the organisations utilising the GRI Index for reporting These organisations refer specifically to sustainability in their reports, rather than specifically reaching to either employees or consumers Marketplace, community, environment, workplace or supply chains are the areas that the organisations build their reporting around This has in some cases descended into a tick box exercise, to ensure that the requirements of the GRI Index are met The Index stipulates a number of specific areas on which organisations should report on, but many of the above mentioned organisations have set out to tick off all that is require by this index without specifically tailoring the activities to their organisations goals or objectives

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In seeking to better understand the findings of this data a table was developed to reflect the level of reference made to employees and consumers in the CSR material In order to do this the number of words in each of the CSR reports was recorded Then the amount of times the words 'employee' or 'customer' were mentioned was recorded The number of words present was then reflected as a percentage of the overall word count so that assessments could be made based on these figures, see Table 6 1

Organisation	No Words	Employee	%	Customer	%
1 Microsoft	19,537	96	49	30	15
2 Google	15,853	149	94	15	09
3 PepsiCo	10,168	7	07	42	41
4 EMC	114,839	232	2	139	12
5 McDonalds	14,859	57	38	50	34
6 Telefonica	127, 287	220	17	293	23
7 Dell	58,873	12	02	80	14
8 Boots	107,554	168	16	70	07
9 Diageo	60,825	288	47	217	36
10 Kellogg's	37,084	132	36	122	33

Table 6 1 A representation of the percentage content of the words 'employee' and 'consumer' featured in the CSR reports of the top 10 Great Places to Work in Ireland in 2012

Highest and lowest percentage content referring to employees

The organisation with the highest percentage content referring to employees is Google at almost 1% This is followed by Microsoft and Diageo with 49% and 47% respectively Dell had the least percentage content of material referring to employee at just 02% PepsiCo was just above this at 07% Seeing Google in top position here is no surprise The Google approach is quite unique in that CSR is not approached in a

conventional way The interests and affiliations of their employees inform any work they carry out in this area Their entire CSR contribution is developed by their employees or 'Googlers', so for the report not to reflect this would be questionable

Highest and lowest percentage content based to consumers

The organisation with the highest percentage content of material referring to their consumers was PepsiCo at 41% They were followed by Diageo, McDonald's, and Kellogg's at 36%, 34%, and 33% respectively It is interesting to note that all of these organisations produce goods for consumption The presence of such a high percentage reference to customers could reflect the level of competition in the market, and the growing demand for healthy options from consumers These food and drink organisations may feel the need to present themselves as good corporate citizens to their potential customers in order to promote brand association and their products

The lowest representation of customer referral went to Boots at 07% and Google at 09% However the four IT related organisations came next falling into the lower percentiles of customer reference This would suggest that m the IT industry reach to customers is not as important as it is in the food and beverage industry

Highest and lowest percentage content based on Origin

Based on the origin of the parent organisations, there was not found to be any indication of a strong presence of employee referral to organisations that were not from the US These organisations were spread relatively evenly featuring m the 3rd, 7th, and 8th positions Similarly for the organisations with the strongest presence of customer referral,

the non-US organisations registered 2nd, 5th, and 10th suggesting there was no link

between country of origin and employee or customer reference

Highest and lowest percentage content based on Great Places to Work ranking

The original rankings determined by the Great Places to Work survey seemed to

have no significant impact on the distribution of results With the results reflecting this

ranking distributed across the board, there was no obvious pattern emerging

Highest and lowest percentage content based on Size

Examining the size of the organisation there was nothing significant to note about

the size of the organisations versus the level of reference to their employees in CSR

reporting However when looking at referral to customers against the distribution

organisations based on size, there was a point to note The organisations with circa 2,000

employees have the lowest referral to customers While organisations with under 500

employees represent three of the top four organisations with the highest references to their

customers in their reports The reasons for this could be inferred to reflect a growing

business model Perhaps being less established organisations with smaller workforces, the

smaller organisations are working harder to create a market presence However it should

be noted that these are multi-national organisations, the workforces for these

organisations are global and their distribution in Ireland may not be reflective of the

overall employee numbers As such it is inconclusive to determine why there is a high

level of reporting on both customers and employees amongst organisations with a lower

employee presence in Ireland without further investigation

<u>Highest and lowest percentage content based on Revenue</u>

Organisations with the highest levels of revenue didn't have any significant correlation to either customer or employee content However the two organisations with the lowest levels of revenue featured in the top five for levels of both employee and customer content This could suggest that there is a need to build and develop an employee and customer base in these organisations By reaching to these groups via CSR material this association could potentially be developed

Conclusions

In examining the extent of the reach organisations have to their employees and consumers through their corporate social responsibility communications, it is accurate to say that the reach to customers is most extensive in the material examined for the purpose of this research This was seen to be especially true in terms of how the organisations striving to present themselves as sustainable The approach of organisations in the food production and hospitality industries was particularly obvious in this regard and all organisations shared some elements of commonality here All of these industries were trying to drive a message of healthy lifestyle and balance, and to re-align their images in line with the changing attitudes of consumers Concerns over the tradition perception of their products and production processes being unhealthy were seen to play a large role in the over haul of these organisations

In terms of employee reach, Google presents themselves as the poster child for employee engagement and development, reflecting the interests and causes that their employees are affiliated with in any CSR activity that they carried out The nature of the Google business allows them to develop employee ideas in line with their business, where many other organisations may not be afforded the same opportunity Google in fact harnesses the creativity and innovation of their employees, they also recruit for and develop these traits in their employees The nature of Google's business means it has to be at the forefront, if not the leader of change in their area of business Google utilise the skills of their specifically selected employees to drive the change we see in their industry So, for Google not to put employees at the centre of their organisation, and as such their

CSR activity, they would be stepping away from their business strategy, which, to date, has been very successful Other organisations that demonstrate their reach to employees effectively are McDonald's and Boots Mc Donald's also places a huge emphasis on the development of employees, while Boots integrates their approach to sustainability from both a customer and employee perspective rather than separating them out Overall this adds to both organisations having a holistic approach to consumers and employees m heir CSR strategy

Distinct differences could be observed between the reference to CSR activity in Irish and International literature Communications regarding Irish CSR activity was largely contained to online communications, which were only accessible thorough the associate Irish websites of the organisations The Irish websites for the most part were hugely ad hoc, and paled in comparison to their corporate counterparts Diageo and Mc Donald's provided good examples of well constructed and present CSR activities online Diageo has a 'CSR' sub section on their Irish site, which links back to their corporate CSR material However a specific section which details the CSR activities undertaken by Irish employees is available in this section entitled 'CSR in Ireland' Mc Donald's Irish website is reflective of the corporate site structure The elements present relate specifically to the Irish franchisees and production Any elements not present on the Irish site directed back to the corporate site for more information

In reviewing the material a strong sustainability focus is apparent In an effort to make their organisations more sustainable from every angle, some organisations are

falling short on their employee commitments Interestingly it is the companies with the largest focus on sustainability who demonstrate the least focus on their employees and the need to ensure they are developing a sustainable workforce This element of sustainability could be present in the organisations examined, but not shared with the public at large thorough the communications examined within the parameters of this research Based on the data analysed there was little evidence of a focus to support employee sustainability from many of the organisations

In terms of an overall conclusion as to what the reach of organisations is in their CSR communications, as demonstrate throughout this analysis, it is correct to say that the reach has moved for the most part to the consumer, specifically within the methods of communication examined for this research That is not to say that in many cases, specifically Google, employees are not the considered in the development of CSR activities In many instances the move of organisation to report in line with emerging regulating bodies has seen the focus move to sustainability and corporate governance, as mentioned above In doing this the organisations seek to ensure they adhere to the required standards laid out by the regulating bodies The standards require the organisation to develop their commitment to sustainability across all areas of the organisation, however with this move many organisations have fallen into a trap of reporting on only their environmental and supply chain or work place sustainability Employee sustainability is not developed in the CSR reports or in online communications to the same extent There is evidence of measures to ensure employee sustainability confirmed by the reporting of more traditional elements of CSR activity online, most

notably on some of the organisations Irish websites and away from their corporate reporting data

There were a number of challenges that emerged during the course of this research The sheer volume of information present by these organisations at corporate level made the task of discerning what information to include an expansive task Coupled with the lack of information pertaining to Ireland, and Irish CSR activity in several instances, comparisons of some organisations were more difficult As a result the methodology applied originally needed to be adapted in order to gather as much relevant information as possible, so as to collate sufficient data to draw the above conclusions

Future research may seek to further investigate this topic, by examining either employee reach or consumer reach in isolation Both areas present significant information worthy of further research The areas of sustainability and corporate governance also emerged quite strongly in the course of the research and they too warrant further investigation and independent study Finally the area of reporting was perhaps the most undeveloped idea that emerged in the course of this study There were two clear protagonists in this field namely the GRI Index and the UNGC principles These regulating bodies demonstrate significant control over the leading organisations in Ireland and internationally, in some cases they have caused the organisations to overhaul their entire CSR programmes and reporting structures Organisations have moved away from 'typical' CSR activities to reflect adherence to these structures However, the down side of this is that the reporting of the different organisations begins to blend into one While

for the purposes of regulation and accountability it is acknowledged that this demonstrates

a benefit, it does however lessens the distinctions between organisations in terms of how

there chosen CSR activates reflect their responsibilities and choices as an organisation in

a particular industry

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