

## Research Article

# Corporate Social Responsibility Communication through Websites: Analysis of Indian and Multinational Companies

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## ABSTRACT

The purpose of this study was to analyse the quality and quantity of corporate social responsibility (CSR) communication made through company's website by the Indian and the multinational companies (MNCs) operating in the Information and Technology (IT) sector in India. Communication features pertaining to location, volume and type of CSR information were analysed. Parameters were developed to understand how scannable, readable and accessible the CSR information posted on the websites was. Both the Indian and the MNCs are not leveraging information technology optimally for the purpose of communicating CSR. The MNCs present CSR information more prominently and make better use of the multimedia technology. The study is limited to the top 100 companies operating in the IT sector in India in the year 2009. The results help us understand whether the companies operating in the IT sector are leveraging the technology advantage for the purpose of corporate communication or not.

**KEYWORDS:** Corporate social responsibility (CSR), Websites, Information and technology sector, Indian and multinational companies.

## INTRODUCTION

Corporate social responsibility (CSR) is a recent buzz in the Indian corporate world and is gathering momentum with growing competition among organisations and an enhanced presence of the multinational companies (MNCs) in the business arena. The CSR has begun to be accepted as a competitive edge that an organisation holds, provided the planning, executing and communication of the CSR activities have been done effectively. The three key factors that mark the business and competitive landscape are globalisation, communication technologies and political consumerism (Madsen et al., 2010). According to Sirsly & Lamertz (2007), 'CSR initiatives can be conceptualized as resources that are rare, valuable, and costly to imitate and that can provide a firm with first-mover advantages that translate to sustainable competitive gains. Such CSR initiatives can provide both tangible economic gains in market share and cost savings as well as intangible, but nonetheless valuable,

enhancements to reputation and social legitimacy'; however, certain organisations fail to capitalise on their deeds because of a lack of awareness about the organisations' responsible deeds in business circles and in public at large. Therefore, CSR as an organisational activity yields effective results, not just by doing, but also by communicating. CSR communication has been understood as a process that 'focuses on the good deeds performed by the company in relationship with various stakeholders. It emphasizes CSR goals and achievements as inspired by its top decision makers' (Sones et al., 2009). Arguments supporting CSR communications suggest that it is employed as a defensive measure to keep a check, scrutinise, anticipate and evade crisis and risks (Paine, 2003; Kurucz et al., 2008; Porter & Kramer, 2006). The need for CSR and its communication is compounding with globalisation and development of communication technologies, making the external world more competitive and vigilant. The pressure for accountability and transparency is rising and the CSR

communication is an organisation's response to serve both these needs.

India has been witnessing a synergy of globalisation and an upsurge of the communication technology and Information and Technology (IT), and IT-enabled services (ITes) has been the sector that has found the most marked presence of both globalisation and usage of communication technology for business operation. Globalisation has led to an extensive presence of MNCs in the country and the Indian companies exploring markets abroad, leading to a pressure of gaining the competitive edge. The IT sector is aided and driven by the communication technology, which is the key driver of the business world. The CSR and its effective communication can provide the much needed competitive edge. Since the IT and ITes companies are technology friendly, the employment of technology for CSR communication could be done effectively by them. India-based IT companies are competing with the MNCs operating in India; therefore, the present study will explore and compare the CSR communication made through websites by the Indian companies and the MNCs operating in India.

## LITERATURE REVIEW

### CSR – History and Definition

The concept of CSR first hit the academic ground in 1953 through Harold Bowen's book titled 'Social Responsibilities of the Businessman' (Bowen, 1953), but it remained to be a fringe issue in the business world till several scandals – financial and environmental - came to lime light and discussions about the responsibility of business beyond money making drew attention (Tian, 2004; Windell, 2006). During 1970s CSR pertaining to social problems arising due to the impact of business on environment and the consequent action taken by business were studied, whereas the 1980s saw the rise of responsiveness of business in adopting and handling social concerns (Wood, 1991). Frederick (1994) conceptualised the shift from an ethical concept of social responsibility to a more action-oriented managerial idea of corporate social responsiveness. Deetz (2007) describes CSR as a value-driven concept, where

'corporate social responsibility and value representation concerns are not about *whether* values, but *whose* and *what* values, are represented in business decisions'.

Over a period of time, various models of CSR began to emerge focusing on the dimensions of the relationship between business and society and the responsibility of business to respond to societal needs and pressures. The CSR has gone through several changes in its understanding and practice, the concept has a very fluid and varied understanding and 'there is no consensus on what constitutes virtuous corporate behavior' (Vogel, 2005), resulting in an absence of a concrete definition (Chaudhri, 2007; Fieseler *et al.*, 2008; Ihlen, 2008). According to Gobbels (2002), Votaw and Sethi (1973) defined CSR as 'a brilliant one as it means something but not always the same thing to everybody'.

### CSR Communication and Linguistic Framing

Disclosures regarding CSR are termed as corporate social disclosures (CSD) and it has been defined as 'the process of communicating the social and environmental effects of organisations' economic actions to particular interest groups in society at large' (Gray *et al.*, 1987). An important element employed for CSD is language, which is used to make CSR public, and the readers make interpretations about the organisations through the language that the companies use and the kind of communication tools employed to talk about the CSR-related activities. A common understanding is that 'the linguistic framing of activities' relating to CSR is an important determinant in the 'construction of company images' and the 'creation of company relationships with stakeholders' (Tengblad and Ohlsson, 2010). The crucial role that language plays in CSR reporting has also been dealt extensively and categorised into two distinct kinds of CSR activities, namely, 'explicit' and 'implicit' CSR (Matten and Moon, 2008). It is the explicit CSR that is manifested through the CSR communication that the organisations prepare for the various stakeholders.

### CSR Communication: Reasons and Relevance

CSR communication emerged as a need and a crisis response to the several scandals in the business world (Kriti, 2010) and initially saw the form of social and

environmental reports (Wood, 1991). Gradually, the organisations have begun to take proactive steps into ensuring that they are known as a responsible firm, for which they take up CSR activities and communicate it to both the external and the internal stakeholders (Maignan and Ferrell, 2004), which is how Chaudhri and Wang (2007) have explained the CSR communication being in sync with the legitimacy theory extended to impact corporate reputation. The CSR communication has been defined as communication of the social and environmental impacts of the economic activities of an organisation to a specific group within society or to the society at large. It entails providing details beyond the financial statements to the stockholders (Owen, 2003).

The benefits of CSR communication can be categorised into internal and external benefits. A primary internal benefit of CSR is the enhanced financial performance of companies that are socially responsible, and this link has been indicated by several studies (Margolis and Walsh, 2001). Second, CSR is also found to be positively linked to the quality and retention of the human resource (HR) talent in an organisation (Demuijnck, 2009; Albinger & Freeman 2000), and intertwining of HR and CSR has led to the crafting of HR policies only with a clear understating of CSR (Hallin & Gustavsson 2009). Research suggests that employees of socially responsible organisations are found to have higher degree of employee engagement, job satisfaction and organisational commitment (Brammer *et al.*, 2007). The external benefits include elevated reputation and positive brand building of the organisations, which are known to be socially responsible (Hemingway & Maclagan, 2004; Lougee & Wallace, 2008; Rowe, 2006), and they are found to manage their risks better (Story & Price, 2006). Organisations that have communicated their socially responsible deeds effectively and have established themselves as ethical organisations are found to be able to manage their three R's – risk, reputation and relationship - better (Rowe, 2006).

### Use of Websites for CSR Communication

Most facets of organisations now look different from the traditional setups as present day organisations are either driven by or managed through technology, and

communication is no exception. Internet technology is at the forefront driving this change. The advantages of communication through internet are that, it is interactive and helps in disseminating information economically and efficiently (Vural, 2009). Specifically, communicating CSR through the websites is advantageous because internet facilitates focused communication targeted at various stakeholders and get feedback (Branco and Rodrigues, 2006). Tian (2004) highlighted the use of corporate websites as a medium of branding similar to that of a corporate logo. Corporate websites are used to promote the company's image, improve the public relations, display the company's products and services and gather feedback and responses from the users. Gathering feedback and being able to tune further communication such that it is a two-way interactive communication than static CSR communication done through conventional means along with speedy dissemination of communication is offered through the use of websites (Antal *et al.*, 2002). High demand for transparency has also contributed to the increased prominence and usage of internet as a channel of corporate communication (Chaudhri & Wang, 2007).

The companies engage their websites to build a positive public image and to assert themselves as responsible organisations that are working to improve the condition of the world, own up their actions and clean their act, reflect care and concern for consumers and finally obtain approval from various stakeholders (Ihlen, 2008). Companies portray their responsibility through their vision and mission statements, fair business practices and commitment to care for the larger good of mankind, all of which can be listed under the category of CSR activities (Chun and Davies, 2001; Amato and Amato, 2002; Maynard and Tian, 2004).

## METHOD

### Objective

Traditionally, CSR communication research has focused on studying the annual reports of companies as a medium of communication; although, with technological intervention, the communication channels have largely altered and websites have become an important medium

of communication used by the organisations to connect with their stakeholders. Therefore, the key objective of this study is to analyse the quality and quantity of CSR communication made by organisations through the use of websites.

### Sample Selection and Data Source

The list of top 100 IT companies operating in India was taken from Dataquest (2008), India's leading IT magazine. Since these companies are revenue rich and several of them are listed and traded on various stock exchanges in India and overseas, therefore, it makes a justified case for them to put up their CSR-related information on their websites in order to communicate with their primary and secondary stakeholders. The list of companies was scanned and the companies were categorised as Indian and MNC. Clarity about the categorisation of 10 companies was difficult to find, so they were dropped from the study. The final study consisted of 90 companies.

### Technique for Websites Analysis

Qualitative research techniques have been used to analyse the CSR communication through websites. The placement of CSR information on the corporate website (home page vs. other sections) was an indication of the prominence assigned to the CSR communication; the extent of information was measured by the number of pages that were devoted to CSR (including cross-links and hyperlinks). Though it has often been debated if the number of pages is the most scientific and accurate measure of understanding an organisations' commitment to social responsibility, it certainly qualifies and validates the desire and effort of the company to communicate its association to social responsibility. As per Chambers et al. (2003), 'the greater the extent of the reporting, the more engaged the company is with CSR and the more seriously it is taken therein' (p. 11). Pollach (2003) further validated the use of Chambers measures of handling the extent of CSR communication; therefore, to meet the challenge of determining the extent of CSR communication, categorisation suggested by Chambers et al. (2003) and Pollach (2003) has been used.

The CSR information on the website was acquired by

examining the websites and scanning through the CSR-related information defined as corporate discourse, responsible programmes or both, which included responsibility towards (a) the HR, customers and other stakeholders; (b) responsibility towards environment; and (c) responsibility towards community development (Besser, 1999). The whole spectrum of terms used for examining CSR-related information on the websites included CSR, corporate governance, corporate citizenship, stakeholder engagement, community development, social contribution, philanthropy, sustainability development, social involvement, etc. (Waddock, 2004). The companies that had any CSR-related information were further explored. Of the 50 Indian companies, 46 companies had CSR-related information, while all 38 MNCs had some CSR-related information.

The following three attributes of communication were studied:

- o Scannability stands for whether the website contains clear title, clear headings and subheading and the use of typography and skimming layout, like bold fonts and highlighted words.
- o Readability stands for use of different text to differentiate between titles, headings and text as well as the use of background images.
- o Accessibility stands for the format of CSR presentation (textual, visual, multimedia and interactive features (Aikat, 2000) and the speed of internet, portable document format (PDF) files vs. web files, browser compatibility and search facility (<http://www.bi.no>, 2010).

### ANALYSIS AND DISCUSSION

The CSR-related link is not found on the home page of the websites of most companies. The home pages elaborated and depicted the product line and service spread and did not indicate the responsibility-related information. Conspicuous among the MNCs was the absence of a direct link to CSR-related information missing on the home page of Microsoft, though organisations like IBM, HP and Intel have a CSR-related link on the home page. The prime cause for missing

**Table 1. Communication features**

Communication features	Indian (46)		MNC (38)		Total (84)	
	No.	%	No.	%	No.	%
<b>Primary link for CSR</b>						
Home Page	7	15.22	7	18.42	14	16.67
About Us	12	26.09	22	57.89	34	40.48
Other	23	50	9	23.68	32	38.10
<b>Dedicated pages (No. of pages)</b>						
Minimal (1-2)	23	50	10	29.41	33	39.29
Medium (3-10)	4	8.7	23	60.53	27	32.14
Extensive (10+)	3	6.52	5	13.16	8	9.52

Adapted from Chaudhri & Wang (2007).

CSR details on the home page is that it has been argued that companies indulging in altruistic CSR are considered as doing good at the expense of the shareholders and are therefore not often considered 'not legitimate' (Lantos 2001). Researchers argue that welfare activities should be restricted to philanthropy (Asongu, 2007).

The amount of CSR disclosure on the website is of equal importance because it is often understood to bear a direct proportion to the size of the company (Cuganesan et al., 2007), which in turn plays a significant role in governing the amount of CSR activity conducted by the organisation (McWilliams & Siegel, 2001). The reason can, therefore, be inferred that, since on an average the Indian companies are smaller in size to their MNC counterparts, there is a likelihood that they are not as extensively involved in CSR and, therefore, they disclose comparatively much lesser as well. In total, 50% of the Indian companies' disclosure on the website is minimal, whereas 60% of the MNCs fall in the category of medium disclosure. What is interesting to note is that on the parameter of extensive coverage, the difference between the Indian companies and the MNCs is not as contrasting as it is for the medium coverage. The probable reason could be that the companies that extensively disclose CSR on the websites are very big in size and are completely committed to the cause of social responsibility. They often have professionally managed trusts and foundations, with a full-time dedicated team working on the CSR of the companies. Such companies are limited

in numbers, both amongst the Indian and the multinationals, and therefore a close and a similar performance can be seen of the Indian companies and the MNCs in terms of extensive disclosure of their CSR on the company's website.

The type of CSR disclosure reflects that Indian companies are not as heavily inclined as the MNCs in talking about their achievements, which could be because the Indian orientation towards socially responsible deeds is still governed by the concept of philanthropy, where benefits are extended to the fraternity with the exclusive 'intent to do good' than entering into a relationship and 'good image building' (Gupta, 2007); therefore, we see that only 63% Indian companies communicate about their achievements as against 92% MNCs. But, what is encouraging is to note that the Indian companies match their multinational counterparts in reporting their achievements in a quantifiable manner. In over about half of the 64 companies that mentioned about their achievements, the information was mentioned in a quantifiable manner, as one of the websites mentions, '*... one of the largest rural education programs in the country ... 10,200 sets of books donated ...*'. '*... more than 10,150 libraries in rural government schools.*' '*... minimum of 200 books, depending on the strength of the school, is provided. Each set has around 200 to 250 books. The cost of each set ranges between Rs. 2,000 and Rs. 3,000. Books on various subjects, including science, history, mathematics, general knowledge,*

**Table 2. Types of CSR information**

Types of CSR disclosure	Indian (46)		MNCs (38)		Total (84)	
	No.	%	No.	%	No.	%
Achievements	29	63.03	35	92.11	64	76.19
Awards received	33	71.74	33	86.84	66	78.57
CSR reports*	6	13.04	14	39.47	20	23.81
FAQs	31	60.87	15	39.47	46	54.76
Press releases	8	17.39	19	50	27	32.14
Monetary information	15	32	8	21.05	23	27.38

Adapted from Chaudhri & Wang (2007).

\*Only sustainability reports were considered.

*grammar, literature, geography, vocational training and fiction have been donated*' (<http://www.infosys.com>).

There is a huge discrepancy between the Indian companies and the MNCs regarding press releases pertaining to CSR because Indian approach towards CSR is often equated to charity or philanthropy, which as per traditional belief should be kept secret – the notion of 'gupt-daan'. It authenticates the Indian orientation of not praising oneself through achievements, but not hesitating in mentioning the accolades received for their responsible deeds, when we notice that the Indian companies almost matched the MNCs in communicating about the awards received.

The CSR reports, also known as sustainability reports, are another medium used for CSR communication, and these reports are put up on the website for public access. Traditionally, these reports were released only in printed form, but over the years, preference for internet reporting is growing due to the various advantages attached – such as easy accessibility, instant availability, cost effectiveness and environment friendly - to the dissemination of information on the Internet (Unerman and Bennett, 2004). The MNCs are found to be far ahead of the Indian companies in the areas of releases of CSR reports. Nearly 40% of the MNCs put up their CSR reports on the internet, while 10% of Indian companies had CSR reports on the websites. KPMG survey (2005) findings back the commonly believed opinion that MNCs publish more CSR reports than national companies. Published literature about internet-based CSR reporting

also shows that MNCs of developed economies prefer the internet-based reporting and host their sustainability reports on the websites, unlike many national companies which still prefer to publish it in the print form (Craven and Otsmani, 1999; UNEP, 1998; Williams, 2000).

It is interesting to note that the Indian companies outperform the MNCs in issues of disclosure on monetary information, which implies budgets allocated to CSR activities. This could be because most MNCs have India as just one of the target countries and their attention into disclosing every detail of the CSR activity could be more focused at the host country. Such monetary disclosure indicates a positive development, because growing disclosure about the CSR budget and quantified information will lead to enhanced accountability on the part of the companies and an increased level of credibility amongst the stakeholders. Frequently asked questions (FAQs) regarding CSR are also almost 25% higher amongst the Indian companies, as against their MNC counterparts. The likelihood of the managers of Indian companies understanding the queries that may arise from the business environment is much higher as against that of the MNCs.

### Scannability

The first parameter - *scannability* - reflected a similar pattern between the Indian companies and the MNCs, though the MNCs distinctly look better than the Indian companies. Information regarding CSR on the websites of companies is quite scattered and can be found under

**Table 3. Parameter-based comparison**

Attributes	Parameters	Indian Companies (46)		MNCs (38)		Total (84)	
		No.	%	No.	%	No.	%
<b>Scannability</b>	Clear title	36	78.26	37	97.39	73	86.9
	Clear heading	38	82.61	35	92.11	73	86.9
	Subheading (Nos. when necessary)	33	71.74	35	92.11	68	80.95
	Bold fonts	9	19.57	5	13.16	14	16.67
	Highlighting	3	6.52	6	15.79	9	10.7
<b>Readability</b>	Primarily text	23	50	14	36.84	37	44.04
	Primarily visual	8	17.39	9	23.68	17	20.24
	Balance	7	15.22	10	26.32	17	20.24
	Use of multimedia	4	8.7	18	47.37	22	26.19
	Use of background image	4	8.7	11	28.95	15	17.86
	Interactive features	18	39.13	7	18.42	25	29.76
	Use of video	4	8.7	18	47.37	22	26.19
<b>Accessibility</b>	Link on home page	7	15.22	7	18.42	14	16.67
	PDF vs web file	32 PDF /14 Web files	66.67: 30.43	30 PDF /8 Web files	78.95: 21.05	62 PDF / 22 Web files	73.81: 26.19
	Broken links	3	6.52	0	0	3	3.57

Adapted from <http://www.bi.no> (2010).

The quality of the communication made through the websites was analysed on three parameters – *scannability* (presentation of information made in a manner that makes scanning easy), *readability* and *accessibility*.

various categories; and therefore, it became important to study the title under which companies put details regarding their social responsibilities. Amongst the Indian companies, several big companies had NGOs attached to them and displayed their CSR-related information under the title of the name of the NGO, like *Infosys foundation*, *Azeem Premji Foundation*, etc., but in most other companies, the information was found under titles like *Corporate deeds*, *Society*, *Overview*, *Our Solutions* and majority of it was found under the title of *investor relations*. As against this, amongst the MNCs, the CSR-related information was put under more direct and indicative titles like *Corporate Citizenship*, *Sustainability*, *Global Citizenship and Social Responsibility*.

Indian companies outperformed the MNCs in terms of variance of size and type of fonts. The MNCs generally used the same font for the headings, sub-heads and the

text, whereas the Indian companies use varying fonts for the text and headings. In terms of the headings and sub-titles, the CSR-related information is also more categorical amongst the MNCs. As against the 71% of Indian companies, 92% MNCs presented the CSR-related information in a more structured manner and numbered various issues that they covered, while elaborating about their CSR information. There were three MNCs that had as many as 10 sub-heads, while 8 was the highest number of sub-heads reflected by one Indian company. A total of 24 MNCs used 138 sub-heads and the average sub-heading came to 5.75, whereas 28 Indian companies put together used 113 sub-heads at an average of 4.03. A better-organised and easily ‘scannable’ MNC website can also be concluded by double the number of highlights used by MNCs in presenting the CSR data. Companies used bullets or bold

or italicised fonts to mark out and present the highlights of their CSR activity. CMC, limited under the head of CMC commits, has 7 sub-headings like overview, corporate sustainability, code of conduct, insider trading, etc., where sub-heads are like definition, scope, eligibility, procedure, investigation and protection. Such sub-headings find a lot more presence on the websites of the MNCs.

One probable reason for this could be that CSR as an activity in India, on one end, is not very clearly understood by the people at large and, on the organisations end, its responsibility is not assigned to a specific department and is under the HR (Crowther, 2010; Fenwick & Bierema, 2008; Rankin 2006), corporate communication (Khosro & Gaye, 2009), public relations and at times even with the administrative department. Very few companies in India have a dedicated CSR official or CSR office, as against most MNCs, which have the second hand experience of handling CSR activity through their involvement in CSR in their home country or base lands, where they all have an ethics officer and a separate department handling CSR. Since CSR in India is still not handled as a strategic activity and is managed by the traditional mindsets (Arora and Puranik, 2004), a reflection of this is seen even in the placement of CSR-related information.

### Readability

A comparison based on the parameter of *readability* suggests that most Indian firms pay a larger attention to the textual aspects of CSR-related information. A total of 50% of the Indian companies have a text-laden website when presenting CSR-related information, as against 36% of MNC websites being text heavy. This clearly indicates that MNCs do not over-emphasise upon words, but lay focus on presenting information in a pictorial manner. This leads to creating a more powerful impression, because pictures convey a more convincing impression about the benefitting activities. The credibility of the claims made through words seems lesser, as against the confidence that the stakeholders can get through pictures. The Indian companies and the MNCs match each other in presenting information with a balance between text and visual. It is indeed an ideal

manner of information presentation, because retention and learning is highest in the case where there is a mix of pictorial and textual elements (Al-Seghayer, 2001; Chun & Plass, 1996; Yeh & Wang, 2003; Yoshii & Flaitz, 2002). The top 11 Indian companies and 12 MNCs had a perfect balance between the written word and associated visuals.

The Indian companies stopped at presenting visuals and did not completely leverage the available technology for information representation. Though there has been a usage of static visuals in the form of photographs, employment of multimedia in CSR reporting was negligible among the Indian companies in comparison with the MNCs. Presentation of information aided with technologically rich media content leads to an enhanced level of usability and a user-friendly experience, as it provides multiple ways to access and understanding of information through senses – listening, reading, watching, etc. - creating a more engaging and personalised experience than simple text (<http://www.csreurope.org>).

Minimal hypertexting or slide shows were used on account of which the Indian websites looked drab and unattractive. There were no animated graphs on the Indian websites, whereas 10 MNCs presented data through animated graphs. The hypermedia-interfaced presentation of information helps in easier understanding and better retention, especially amongst adults. To create a lasting impression in the minds of the stakeholders, use of interactive features renders better results than static pictures or text-only presentation (Lin, 2004). Most Indian companies had CSR-related information on a blank white background, though 29% MNCs made use of background images, which helped create a context, and an associated background image, like trees (where environment was the key area of CSR activity), a group of smiling workforce (employees where the stakeholders), added and reinforced the idea communicated through words. It also supplemented the reading pleasure and could be a point of differentiation and recall of CSR activities that the company is involved in.

Videos, as a mode for communication, add to the



imagery intended to be created through the use of text and data and validates and lends credibility to the claims made. Videos add life to the websites, which are otherwise static, and 47% MNCs use videos in conveying to their stakeholders the results of their CSR initiatives. There certainly must be a great deal of interaction and activity happening between the organisations and the stakeholders, which could be video-tapped and put up on the websites. Recorded testimonials could be used for readers who use websites to enhance credibility of what the companies are claiming through texts.

The difference in interactive features of the Indian and the MNC websites is drastic, with over double the number of Indian companies using the interactive feature, as against the MNCs. A total of 39% Indian companies used interactive features in their websites, and a meager 18% MNCs made use of such features. This was largely governed by the fact that 60% Indian companies held FAQs on their websites, as against 39% MNCs. FAQs are a form of an interactive feature, but all FAQs that the companies put up seem to be discussing the details about the what the company has done and does not hold probing and pointed questions like the impact and spread, history and development of the CSR-related activities. No resources, such as what is CSR, its general impact on the business world and research and development pattern over years, have been found.

It is noteworthy that companies claim that they are prepared to listen and eager to know, but the results show only 29% companies using the interactivity feature, the need for a lot to be desired in terms of making CSR communication a two-way process is seen. Several large companies even seem to be using the internet for one-way communication, where they are putting up what they wish to report in the form of publishing reports and disclosing data, which can be termed as an 'offline reporting' mindset. This is better understood when we notice that companies do not transcend the boundaries of explaining what they are doing by talking about the importance and impact of CSR, in general, to create awareness and sensitise stakeholders; in the large external business environment, the place that CSR occupies is such that a context for CSR is created in which the

specific organisations' socially responsible activities are placed.

### Accessibility

With an understanding that CSR-related information is disclosed on the websites of the companies for the purpose of stakeholder involvement, *accessibility* – the ease with which the readers are able to reach the CSR-related communication - becomes an important determinant for deciding how concerned the organisations are about the quality of CSR communication. It is easiest to reach any category of information that is placed on the home page of the company's website. It was found that not many MNCs or Indian companies placed their CSR-related links on their home page. Only 16.67% companies in total had their CSR-related links on their home page, of which 15% companies were Indian and 21% were MNCs. One of the reasons for this could be that most big companies have a foundation or an NGO attached and information related to CSR is detailed on the associated NGO's website than on the business entity's website. That CSR-related information does not find mention on the home page clearly indicates that most business organisations are either not doing much or are shy of talking about CSR.

Once information pertaining to the socially responsible activities of organisations is reached, the ease of obtaining both in terms of reading and saving, i.e. downloading information, is important and the PDF files have certain advantages over the web file, which is usually the HTML format. PDF is better suited for printing, with a precise page layout rendering clarity to images at a high resolution and, as we discussed earlier, CSR-related information is always better conveyed when supplemented with images and pictures. The online availability of a printed page is hassle free when the information is put up in a PDF format. Further, downloading a PDF helps to retain the images and text in the same appearance and layout as is put up by the host company. Both the Indian and the MNCs prefer to use a PDF format against an HTML format. In all, three-fourth of the companies' CSR communication is done

in a PDF format. A few Indian companies, especially the small companies, continue to use the HTML format and this could be because they do not have much to convey regarding their CSR activity, as we have noticed earlier that 50% of Indian companies have only two pages dedicated to CSR, which makes them fall into the category of minimal CSR information (Refer Table 1).

One major factor for comparison was the maintenance of the route to reach information detailing CSR, and three of the Indian companies websites had broken links, which indicates a lack of interest towards CSR communication in the company, because a broken link on a company's website is possible only under two conditions – either it has not caught the attention of the internal communication department, which suggests absence of internal traffic towards CSR information or that the company is no longer engaged in socially responsible activity. No traffic towards CSR-related information is also indicative of no updation of socially responsible activities of the organisation. Therefore, it once again reflects two possibilities: first, the companies are not doing much, but with CSR being a commitment is it a possibility? Second it may also mean that organisations are failing to pay adequate attention towards communicating CSR to its stakeholders. None of the MNCs had a broken link.

## CONCLUSION

The key focus of communication being development seems not to take shape and not many companies are using media effectively to achieve the national, industrial or even the organisations goal. There is a lapse either in the orientation towards use of media for CSR or a distinct failure in the attempts of the companies in employing various mediums for effective and impactful CSR communication to get the desired results. The participatory theory of development communication emphasised the impact of local community in crafting its development goal (Tufte and Mefalopoulos, 2009), which is not largely accomplished because all the communication of social responsibility targeted at the development of the stakeholders largely seems to be missing on the 'two-way' aspect of the communication process, since all mediums of CSR communication are

a unidirectional process where the organisations are, through static and non-interactive ways, reporting the activities and are failing to take the inputs of the concerned stakeholders. Most of the research focused on the communication attribute of the CSR of the IT sector indicate that the sector, as a whole, is not completely leveraging the vantage position it enjoys in terms of exposure to technology and is not using the websites effectively to communicate the CSR (Chaudhri and Wang, 2007), while on the other hand, the research also suggests that not only is CSR-related activities highest amongst the IT companies, but also that disclosure regarding CSR as a whole is also the highest by the IT sector, as against any other sector (Tewari, 2010).

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