Corporate Social Responsibility: Internet as Communication Tool Towards Stakeholders

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In a changing world, sustainable development is at the core of all conversations, included those of the companies. Corporate social responsibility (CSR) is mentioned in this context. This phenomenon requires interactions with stakeholders, therefore companies have to communicate on their sustainable actions. In order to do that, internet is a very relevant communication tool. Thanks to a content analysis and the scoring technique, this paper aims first to classify Belgian companies involved with corporate social responsibility which communicate a lot through the Internet. Secondly it will try to bring about a better understanding of the strategic elements on which companies have to set the focus in their communication strategies.

Keywords: communication, internet, corporate social responsibility, web

Introduction

At the time of a socioeconomic environment in perpetual movement, companies are more and more aware of the impact of their activities on the sustainable development which “allows to meet the needs of the present without compromising the capacities of the future generations to be answered” (Brundtland, 1987). In line with the sustainable development we find the corporate social responsibility of companies.

To facilitate the dialogue and meet the expectations of these stakeholders, companies are also brought to communicate more on their implemented sustainable practices. Among the communications privileged by these companies, the Internet becomes a more and more major tool. Indeed, according to Wanderley, Lucian, Farache, and De Sousa Filho (2008), today the Internet would be one of the main channels of communication used by companies within the framework of the information disclosure regarding their responsible practices. Actually, it offers numerous advantages such as the disclosure of more information at a lower cost and in a more reduced time, a vaster target public, etc. (Branco & Rodrigues, 2006; Jahdi & Acikdilli, 2009).

However, if these last years numerous research (Pollach, 2003; Welcomer, Cochran, Rands, & Haggerty, 2003; Branco & Rodriguez, 2006; Laville, 2009) were interested in the Internet as the CSR communications tool, few elements are known on the way companies use this communication channel, in particular as regards the European countries. This research, by focusing on the Belgian market active companies, will aim at filling this gap by analyzing the way companies communicate their CSR practices through their web site.
This paper is structured into six parts. At first we focus on the concept of corporate social responsibility of companies to define outlines and links with aspects related to the sustainable development. Then, we bring to light the influence of the stakeholders which require a responsible behavior on behalf of the company as well as a clear and transparent communication on its responsible commitments. In the third part, we present the principles and the stakes related to CSR communication and highlight previous research contributions regarding the use of the Internet as the vector of communication towards the stakeholders. In the last part, we present the main elements of our methodology and expose the results of our analyses.

**Definition of Sustainable Development and CSR**

The concept of sustainable development was defined in 1987, within the framework of the UNO Commission chaired by Gro Harlem Brundtland, as being a development which allows “to meet the needs of the present without compromising the capacities of the future generations to answer theirs” (Brundtland, 1987).

The sustainable development showed to be a solution which can allow answering the socioeconomic and ecological crisis of the development of our savings and of the society as well as the new needs which ensue from it. These last years, the problem of the sustainable development was integrated into microeconomy field and was associated with the activities of smaller organizations such as companies (Mathieu, 2005).

The sustainable development is based on three business units, also called the triple bottom line term (triple profitability). This concept integrates at once the results of the firm in terms of “Planet” (environmental protection), “People” (respect for the employees, the customers, the suppliers, the stakeholders and the society) and of “Profit” (profitability of the company, its growth and the economy growth) (David, Dupuis, & Le Bas, 2005; Commission Interdépartementale Du Développement Durable [CIDD], 2006; Spence, 2007; Labelle, 2008; Laville, 2009).

According to Gherib, Spence, and Biwole (2007):

This concept implies that the profitability remains the main objective so as to insure the long-term survival of the firm, but that this profitability cannot be acquired at any price. The protections of environment, of the society and of the people are also important and the company pursuing a strategy of sustainable development has to achieve the most harmonious possible balance between these three dimensions.

The definition of the sustainable development is close from the definition of the social or societal responsibility of the companies (CSR) which represents, according to the CIDD (2006), “a process of improvement within the framework of which companies integrate in a voluntary, systematic and coherent way considerations of social, environmental and economic order into their management in dialogue with their stakeholders”.

By resuming the various elements of the definition of the CIDD (2006), we can specify their implications:

1. Regarding the process of improvement, we show that the CSR must be involved in the management of the company and not make reference to a one-shot action;

2. The term “voluntary” shows that the commitment of companies has to go beyond the simple respect for the legal requirements (legislation and regulations in force);

3. The reference to the systematic integration of the economic, social and environmental dimensions in the management of the company implies several considerations. On one hand, the CSR implies that the activities of the company must be managed in the respect for these three dimensions. On the other hand, these three facets must not be considered in an independent way but must be integrated simultaneously and in a
corporate social responsibility. Indeed, if these can turn out to be complementary, they are sometimes in opposition. The company thus has to try to harmonize them;

(4) The definition also advances the dialogue with the stakeholders. The responsibility of the company does not limit itself to the internal actors but extends directly or indirectly to all the stakeholders (the customers, the suppliers, the local community, NGO, etc.).

**Stakeholders’ Theory**

The initiatives of the companies to invest into a more responsible behavior can be motivated by internal and external factors that are positive pressures from different stakeholders (CIDD, 2006; Gherib et al., 2007). The managers must be attentive to the relationships and to the dialogues which they maintain with their stakeholders: the employees, the customers, the suppliers, the local communities, etc. (CIDD, 2006; Gherib et al., 2007). Indeed, to be more successful at the level of three axes of profitability of the sustainable development, a company must pay attention to stakeholders’ needs and wishes of the community to which it belongs (CIDD, 2006). It is one of the main goals in the CSR communication (Chaudhri & Wang, 2007; Birth, Illia, Lurati, & Zaparini, 2008).

Among the pressures of the stakeholders, we find on one hand internal motivations to the company. For example, positive and responsible internal pressures can come from workers but also from shareholders of the company. (CIDD, 2006; Novethic, n.d.). The company should be attentive and integrate their considerations into its strategic orientations.

The origin of the entrepreneurs’ motivations can also come from external sources. These external pressures concern various actors among whom the consumers, the local communities, the suppliers and the non-governmental organizations for example.

On one hand, the responsible entrepreneur must be attentive to consumers’ wishes (Commission Européenne [CE], 2004; Dejean & Gond, 2004). These are made more and more sensitive by NGO and the media regarding the manufacturing conditions of products and for their more environment-friendly production mode (CIDD, 2006; Dejean & Gond, 2004).

The responsible entrepreneur also has to act “as a good citizen” within the local community (CE, 2004). He also has to meet the needs of his customers, his commercial partners and his competitors “in any equity and honesty” (CE, 2004).

A company invested in the corporate social responsibility has to dialogue with its stakeholders. The corporate social responsibility of the company requires that it motivates these considerations and these choices in a transparent way. Precise information of the position of the company in terms of CSR as well as answers to the questions and the concerns of the stakeholders must be accessible to them (CIDD, 2006). We will specify these aspects in the next sections dedicated to CSR communication.

**CSR Communication and Its Stakes**

Morsing (2006) defined CSR communication as “a communication defined and passed on by the company about its CSR efforts”. According to Birth et al. (2008), the CSR communication aims at spreading information allowing to legitimize the company’s behavior by trying to influence its image in stakeholders’ mind. Capriotti and Moreno (2007) underlined that CSR communication is intrinsically related to the sustainable action. It allows making known the organization willingness to go beyond the trade and economic priorities to strengthen
its relationships with the stakeholders and to behavior by privileging the transparency and the ethics.

According to Birth et al. (2008), CSR topics are broad, they can include “the mission, the vision and the values of the company, the work atmosphere, the social dialog, the human rights, the implication in the environment, the relations with the market and the ethics”. In a more recent approach, certain authors such as Laville (2009) widened the field of CSR communication to the other sustainable actions. Among these, Laville (2009) identified four axes:

1. Use its communication to serve causes which would have, otherwise, no means to communicate;
2. Notify the public opinion regarding the stakes which the company considers important for its market and to denounce the myths on which a part of the offer is based;
3. Promote a consumer’s responsible behavior;
4. Produce consumerist information to teach the consumers to distinguish products and their qualities so that they can judge, compare, and better buy, thanks to a better knowledge.

Nowadays, facing the stakeholders’ demand for a better transparency, a major goal for companies consists of the implementation of a proactive CSR communication going beyond the legal constraints.

Besides the necessity of answering the requirements of the environment, the authors recognize that CSR communication contributes to the improvement of the firm’s image so as to promote and strengthen its relationships with its stakeholders. So, CSR communication would create value at different levels (Birth et al., 2008).

First of all, it would allow company to strengthen positively its image within the society in which it plays an active role (Hooghiemstra, 2000).

As far as customers are concerned, the CSR communication would also allow favoring the differentiation of products as well as consumers loyalty. The study of Birth et al. (2008) indicated that the improvement of the company’s image and the development of customer loyalty constitute CSR communication objectives for respectively 95% and 62% of companies.

Then, within the company, CSR communication can help favoring employees’ satisfaction and commitment. It seems that they are conscious to work for an organization invested in ethical and responsible actions, and therefore they will show towards it a bigger attachment (Dawkins & Lewis, 2003). The study of Dawkins and Lewis (2003) showed that 65% of the employees are more inclined to generate positive word-of-mouth around their company when they are informed about CSR initiatives in which it makes a commitment. Moreover, authors underline that CSR communication also constitutes a control tool allowing to limit the staff turnover and to strengthen the attractiveness of the company as potential employer (Keeler, 2003; Birth et al., 2008). Finally, the literature emphasizes that CSR communication towards financial world, allows the company to appear as a way of investing in a social and responsible way (Keeler, 2003).

Nevertheless, authors such as Jahdi and Acikdilli (2009) noted that sincerity of the CSR involvement communicated by companies is sometimes considered with skepticism. This perspective brings to light the instrumented role that CSR communication can play to influence, even to manipulate the stakeholders in an objective of legitimization (Neu, Warsame, & Pedwell, 1998). The CSR communication is so perceived as a mask adorning a behavior turning out to be much less responsible in the reality.

**Internet and CSR Communication Techniques**

These last years a new vector of communication has emerged: internet. In September, 2009, more than a billion 730 million persons were listed as users of internet, against 360 million in 2000
The internet allows spreading a more important quantity of information, at a lower cost, at reduced time (Léger, 2008; Branco & Rodrigues, 2006). Furthermore, several targets can be reached and specific information can be sent to them (Branco & Rodrigues, 2006; Jahdi & Acikdilli, 2009). As for the information, they are updated, archived, available at any time and accessible low-cost (Léger, 2008; Geerings, Bollen, & Hassink, 2003).

According to Wanderley et al. (2008), today Internet would have become one of the main communication channels used by companies regarding the broadcasting of information concerning their responsible practices. More particularly, an international study (Bordage, 2007) identified the good practices which can help companies to improve their CSR communication on the Internet.

To facilitate the information access, Bordage (2007) recommended a shortcut from the homepage of the website towards the CSR section. Besides its strategy and its actions, the company has to advance its commitment and its motivation. As for the speech of the company, it is essential that it is illustrated by images. By proposing a didactic presentation of the company business, its actions and its previous and forecast results, the company makes sure of the good understanding of its strategy by its stakeholders. Then, clear and calculated objectives must be presented to support these comments. Finally, it has to expose its results. The study pinpoints that results should be certified by a specialized and independent office in order to insure credibility.

Jahdi and Acikdilli (2009) added that hyperlinks towards reliable organizations are wished to insure the audience of the quality of the information communicated on the company website and to reinforce its credibility.

As far as literature is concerned, there are numerous empirical studies analyzing the information relative to the social responsibility issued from the annual report published within the framework of the legal obligations (Neu et al., 1998). Indeed, this report is considered as the most important and the most reliable compared to other communications (Branco & Rodrigues, 2006). Other studies compare CSR information broadcasted on the Internet and in the annual report (William & Pei, 1999; Patten & Crampton, 2004; Douglas, Doris, & Johnson, 2004).

According to Chaudhri and Wang (2007), contrary to the annual report published according to a legal constraint, CSR communication comes from a voluntary and proactive intention of the company to communicate on its social commitment. Therefore, tools and style of CSR communication could be different from those generally used within the framework of the respect for legal obligations.

Although numerous researches are interested in the Internet as the CSR communication channel of companies (Pollach, 2003; Welcomer et al., 2003; Branco & Rodriguez, 2006; Birth et al., 2008), there are few works analyzing tools and practices appropriate for the CSR communication on the Net. The identification and the understanding of these practices are of a major importance because they constitute a way to answer to the requirements of transparency towards the stakeholders.

Most of the contributions having been interested in the practical aspects of the online CSR communication were developed in Asia (Chapple & Moon, 2005; Chaudhri & Wang, 2007). Few researches were done in Europe. More particularly, regarding the practices of online CSR communication in the French-speaking countries, the literature remains relatively dumb on what is really implemented by companies. We can though mention some recent works promulgating a series of very specific advice (Laville, 2009; Sempels & Vandercamme, 2009).

By focusing on the active companies on the Belgian market, we will try to fill this gap of the literature and
to analyze the way companies use their website to present their CSR strategy and programs. What priority is
given to CSR communication on the website? What are the developed themes? What are tools and the features
which have been set up? How is the information presented? These are the questions we will try to answer.

In this context, by considering CSR communication in a wider perspective and by focusing on the voluntary
initiatives implemented by companies, our article aims at two main objectives:

(1) To propose a classification of companies to see what are the ones which are the most active in terms of
CSR communication by using the most complete means;

(2) To identify the practices of the studied companies in order to bring about a better understanding of
CSR communication techniques which remain little studied in the literature.

Methodology

Our study concerns 56 companies members of Business and Society Belgium (ABSB), communicating in
French on their website. This company’s network is the reference regarding CSR in Belgium. It brings a
support to companies wishing to integrate CSR in their management and in their activities. This is made
possible through the share of good practices, the implementation of new CSR solutions and through CSR
communication towards stakeholders. The aim of our research is to analyze the implemented strategies and
tools in the frame of CSR communication, it seems relevant to base our sample on companies inclined to
communicate on these aspects. The member companies of the ABSB are registered in an active initiative of
CSR. From then on, we suppose that they communicate in this direction through their web site. Indeed,
according to Chaudhri and Wang (2007), an active behavior of companies regarding CSR would lead them
naturally to communicate on these aspects, in particular through their web site. In order to avoid biases related
to languages differences, we have only included companies which have a French website. Fourteen companies
have thus been excluded from our sample, which finally contains 42 companies.

The contents analysis is the most used method when it is a question of analyzing the information disclosure
relative to the CSR through the web site of the company (Branco & Rodrigues, 2006; Patten, 2002; William &
Pei, 1999). On the basis of our literature review (Jahdi & Acikdilli, 2009; Bordage, 2007; Patten & Crampton,
2004; Douglas et al., 2004; Williams & Pei, 1999) and to structure the information we have implemented an
analysis grid allowing us to highlight the presence or the absence of certain elements of information.

Then, the preliminary grid has been pre-tested on several sites of our sample. The ground observation
allowed us to enrich our grid through elements discovered according to the study of websites. This iterative
approaches inspired by practices of Grounded Theory as far as the ground observation allows the identification
of items to investigate (Corbin & Strauss, 2008).

In their research dedicated to the financial communication through web, Rhouma and Cormier (2007),
Jouini (2007), Paturel, Matoussi, and Jouini (2006), Debreceny and Rahman (2005) proposed not to balance the
various items to avoid the problems of subjectivity and consider that every element has the same importance.
Although belonging to the financial domain, these works aimed at reaching similar objectives as ours, namely
the identification of a classification of company in terms of communication through web.

Then we give one point for each item of the analysis grid present on the web site. A score for every
company is so obtained.

All the items are from equal importance. This technique of the scoring is a current practice in the study of
voluntary information (Larran & Giner, 2001). Indeed, the quantity of disclosed items is a reasonable measure
of the trend of the company to information disclosure (Branco & Rodrigues, 2006).

In order to be as objective as possible, analyses were made independently by the researchers, and then the results have been confronted.

The items of the analysis grid are split in various categories:

1. The accessibility;
2. The sustainable contents related to the company;
3. The communication aiming to promote sustainable;
4. The ergonomics of the web site and its interactivity.

The “accessibility” category is interested in the fact that there is a tab dedicated to the CSR on the homepage of the website. A distinction as for the used vocabulary is made: as it is used the words environment, CSR, sustainable development or rather expressions making reference to the social responsibility (training (formation), working conditions) or societal (health).

If the company dedicates a text concerning the CSR on its homepage, it obtains an additional point. Another point is added if the company dedicates the total of its homepage to the CSR. If a search engine is available, we observe the quantity of results obtained by search relative to the vocabulary presented above.

The second category focuses on the practices of communication, the ergonomics of the web site and its interactivity.

The third category analyses the contents dedicated the “sustainable” actions related the company: its strategy, its objectives, its commitments, its profits. A distinction is made between elements for environmental, social and societal character.

Through the last category, we observe if the company gets loose from its own products and activities to insure the promotion of the sustainable development defend causes, to give responsibilities the consumer and inform the public.

With the help of our analysis grid, we examined the websites of companies and we gave them one point for each item on the site. A score is therefore obtained for every company.

After obtaining the scores, a more detailed analysis of the first ten companies of the classification is led to identify the practices implemented by these in terms of CSR communication. Besides, a transversal analysis of the site was realized to identify tools most frequently used within the framework of a CSR communication on the Internet.

**Findings**

In order to analyze more exactly the CSR information, the listed websites were finely analyzed to identify the presence of documents and the other additional CSR information such as detailed realized actions, the prices possibly received, the annual reports, the press reviews.

The CSR section of each of these 42 companies was analyzed by focusing on the nature of the given information as well as on the used format of presentation.

At first, we present the results of the scoring allowing us to classify companies according to their tendency to communicate on the CSR through their website.

Then, we analyze in a more precise way communication actions implemented to identify the main themes, the practices and the tools privileged by the listed companies.
Companies Classification

Our analysis grid allowed us to establish a scoring for every company. The final classification is detailed in Table 1 presented below.

Table 1

<table>
<thead>
<tr>
<th>Number</th>
<th>Company</th>
<th>Score</th>
<th>Number</th>
<th>Company</th>
<th>Score</th>
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<tbody>
<tr>
<td>1</td>
<td>Coca-cola Belgium</td>
<td>32</td>
<td>22</td>
<td>Ecover Belgium</td>
<td>10</td>
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<tr>
<td>2</td>
<td>MIVB-STIB</td>
<td>29</td>
<td>23</td>
<td>Reyners aluminium</td>
<td>9</td>
</tr>
<tr>
<td>3</td>
<td>KBC</td>
<td>26</td>
<td>24</td>
<td>Novo Nordisk</td>
<td>9</td>
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<tr>
<td>4</td>
<td>Electrabel</td>
<td>25</td>
<td>25</td>
<td>Cofely Services</td>
<td>8</td>
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<tr>
<td>5</td>
<td>Mobistar</td>
<td>24</td>
<td>26</td>
<td>Loterie Nationale</td>
<td>7</td>
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<tr>
<td>6</td>
<td>Delhaize Group</td>
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<td>27</td>
<td>Careco</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>GDF Suez</td>
<td>21</td>
<td>28</td>
<td>Tractebel Engineering</td>
<td>5</td>
</tr>
<tr>
<td>8</td>
<td>BNP Paribas Fortis</td>
<td>20</td>
<td>29</td>
<td>TNT Express</td>
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<tr>
<td>9</td>
<td>Dexia</td>
<td>19</td>
<td>30</td>
<td>SWIFT</td>
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<tr>
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<td>Belgacom Group</td>
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<td>31</td>
<td>Axa</td>
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<tr>
<td>11</td>
<td>Ernst &amp; Young</td>
<td>16</td>
<td>32</td>
<td>Pricewaterhouse Coopers</td>
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<td>12</td>
<td>Sodexo</td>
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<td>SD WORX</td>
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<td>ING</td>
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<td>37</td>
<td>ICHEC-Entreprises</td>
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<tr>
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<td>Danone</td>
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<td>Elia</td>
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<tr>
<td>21</td>
<td>Siemens</td>
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</table>

The reading of the classification and the obtained scoring reveals a progressive diminution of the efforts of communication implemented by companies, there is thus no clear fracture regarding the importance of CSR communication organized by companies. The average of the number of tools set up to press CSR communication on the Internet is situated at the level of 11.

It is interesting to note that among 18 companies the scoring of which is upper to this average score, most are active in the B-to-C domain. The second half of the classification is, mainly occupied by companies of the industrial environment, from B-to-B sector.

On 56 items in our analysis grid, a maximum of 32 items was identified on the web site of the Coca-Cola Belgium company. Several elements of its communication reveal to be interesting. On one hand, this company dedicates its homepage to the problem of the sustainable development and distinguishes by several tabs (Health, Environment and Work) the various spheres within which it is active. It so takes into account the diverse sensibilities of its stakeholders. On the other hand, besides communicating on the importance of the dialogue with the stakeholders, Coca-Cola Belgium highlights the pressure which it exercises on its commercial partners. It proposes in particular a charter of its “Sustainable development Commitment”. Besides, this company indicates exactly on its web site its CSR strategy, but also its future objectives and its past results. Moreover, Coca-Cola Belgium supplies with the consumerist information allowing the consumers to identify the quantity
of calories of drinks for example.

The MIVB STIB (Belgian company in public transport) is in second position. This company communicates its strategy and its results at the environmental, social and societal level. Furthermore, the MIVB-STIB also supplies with the consumerist information. It also focuses external causes which require its support on its web site. It also proposes links towards associations with ethical vocation.

The KBC (banking sector) which is on the third step of the podium distinguishes itself mainly by its contribution at the environmental, social and societal level in term of communication of its CSR strategy. It also proposes links towards associations.

By looking at the other companies of the Top 10, we can highlight, in terms of CSR communication, the importance given to the environmental sector by Electrabel (supplier of energy) at the level of the strategy, future objectives and results; the support of Mobistar (telecommunication) for external causes on its web site as well as its communication in terms of consumerist information; the interactive annual CSR report proposed by Delhaize Group (food Distributor) which has allowed this company to receive the price of the best sustainable development report; the willingness of GDF Suez (supplier of energy) for the support of external causes; the code of conduct environmental statement advanced by BNP Fortis (bank) on its site as well as its pressure on the stakeholders; the communication relative to the responsible investments proposed by Dexia (bank); the word of the President of Belgacom (telecommunication) in favor of the CSR as well as its code of ethics for its suppliers.

At the bottom of the classification, we find the only two pharmaceutical companies of our sample as well as the other companies of different sectors.

**Strategies Analyses**

In terms of accessibility, most of the analyzed sites are multilingual (39). The fact that Belgium is a trilingual country and that the companies of our sample arise from international groups could explain this.

Besides, when we observe tabs dedicated to the CSR and to the sustainable development, we notice that there is no homogeneity as far as the used vocabulary is concerned. So, the companies of our sample clearly distinguish their environmental, social and/or societal commitment. This can be related to the fact that the current public is more warned and more able to understand that there are various concepts regarding the sustainable development.

Among 42 visited sites, eight propose a text presenting the CSR on the homepage and seven completely dedicate this front page to the CSR. We note that both energy sector companies of our sample define themselves as socially responsible from the first visit. This can be explained by the negative image of the sector in which these companies are active, forcing them to reaffirm loudly their responsible commitment.

Moreover, a search engine is present on numerous sites. However we note that it does not often work properly and that the results are not always relevant, providing sometimes elements having no link with the keyword.

Other tools provided by the Internet technology, contributing to improve the ergonomics of the web site, are relatively little used by the companies of our sample. So, we find few sites proposing a newsletter (2), FAQ (3), an interactive report (4), illustrated texts with schema (5) or a specific CSR contact (6). A company proposes the word of the president in video (Electrabel), five companies set on-line video of another actor. Illustrated texts with images are more present (17). On the other hand, forum and blogs are absent in visited sites.

Although the images were not the object of a detailed analysis, our results indicate that companies try to stress the impact of the textual communication by using images reflecting the field action.
As regards the sustainable contents related to the company, press releases dedicated to CSR are used by 18 companies. We can identify a willingness to strengthen the communication around the sustainable development and around the company involvement.

The least present items are: the ethical publications (5), the archives of the annual CSR report (6), the prices and the rewards (6), the current CSR events (14) and the code of conduct (14).

The annual CSR report is set on-line by 11 companies.

Moreover, there are few companies emphasizing a president speech concerning the CSR or another actor (respectively four and three companies). We must stress that they are, for the most of it, in the top 10 of our classification. This practice is mostly used by companies communicating a lot on CSR.

Concerning the analyzed topics, the environment is the mostly emphasized topic, whether in terms of objectives, results or strategy. The favorite topic of the energy sector companies or cleaning products companies which due to the nature of their activities are particularly concerned by the environmental problems.

The companies of the food sector (Danone, Alpro, Delhaize, Coca-Cola Belgium) seem to set the priority on the societal theme. As for the social theme, it is namely present on the agencies interim site of our sample. It seems that companies communicate in a more important way on problems related to their activities and to which their stakeholders would be most sensitive.

However very few companies (5) communicate on the dialogue they keep with their stakeholders. Three companies (Belgacom, Coca-Cola Belgium and BNP) urge their partners to align themselves with the responsible practices, by requiring for example an ISO certification.

The sustainable investments are highlighted by six companies among which four are from the banking sector (BNP, Cera, Dexia, KBC). Indeed, one of the ways for the companies of the banking sector to get involved in the CSR is to promote the sustainable investments. So by acting, they also promote their products.

The third category, dedicated to the promotion of the sustainable development in the broad sense, is little visible. Fourteen companies offer a link towards an association, five defend a cause, four broadcast consumerist information and two try to give responsibilities the consumer. No company warns the public about the offers of the market.

**Conclusion**

Our literature review combined with our analysis, establish a classification of our sample’s companies. This classification allows us to identify what are the most active companies in term of CSR communication, and to do so, they use the various opportunities of communication offered by the Internet, but not always in a very complete way.

This classification also allowed us, according to four categories of our analysis (accessibility—sustainable contents related to the company—promotion of sustainable action—ergonomics and interactivity), to highlight the strategic elements which companies emphasized in their CSR communication.

Our results have emphasized that the used vocabulary in the accessibility section was not enough similar and that few of them dedicate a homepage to the CSR.

For the second category, although the business sector of the company seems to influence these communication topics, the environment is the favorite topic of the companies of our sample. However press releases regarding CSR are very present, this doubtless indicates a companies willingness to communicate on their respective involvement.
Regarding the promotion of sustainable actions, it seems to be the item the least used by companies. Finally the fourth section is also set aside by the communication strategies of our sample. Actually we notice a very low use of the interactivity tools offered by the Internet.

This analysis of the implemented strategies in the various companies fills modestly the gaps on the CSR practices, which were little studied in the previous research up to now.

Besides, the study reveals that the pressures exercised by the company on its stakeholders to make sure of the respect for responsible practices can be used as an argument of the CSR communication. The dialogue to the various stakeholders of the company becomes in some case a balance of power with for example, the suppliers in order to strengthen the dialogue and the respect for the expectations of the others, particularly the customers.

However we have to moderate our conclusions as far as the approach used in this research is exploratory.

Besides we have focused our analysis on the Internet tool, by setting aside voluntarily the other media used by companies. If we had integrated other media, our classification could be different. Considering the fact that in a communications strategy, the media act in synergy to strengthen the message and that our analysis makes complete abstraction of this effect of synergy.

In terms of future researches, it could be interesting to study the determining factors of the degree of CSR information broadcasted on the web. Indeed previous researches showed that the size, the quotation and the age of the company are positively correlated to the level of broadcasted information relative to CSR, whereas the profitability is not (Branco & Rodrigues, 2006). Furthermore, our research brings to light that the B-to-C companies show themselves more active in terms of CSR communication. This finding could be related to the characteristics of a sector where the image and the location turn out essential in the success of companies.

It also seems that the listed companies are more visible than the others. They have to meet greater expectations issued from the public. Branco and Rodrigues (2006) found that the quoted banks of their sample give more importance for the communication of CSR information than the unquoted.

References


