

# Communicating Corporate Social Responsibility on the Internet

## A Case Study of the Top 100 Information Technology Companies in India

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The need for and benefits of proactive and transparent communication about corporate social responsibility (CSR) are widely acknowledged. This study examines CSR communication undertaken by the top 100 information technology (IT) companies in India on their corporate Web sites, with an analytical focus on the dimensions of prominence of communication, extent of information, and style of presentation. The findings indicate that the number of companies with CSR information on their Web sites is strikingly low and that these leading companies do not leverage the Web sites to their advantage in terms of the quantity and style of CSR communication. Although the findings do not necessarily imply absence of CSR action on the part of IT companies in India, they attest to a general lack of proactive CSR communication. The article concludes with managerial implications for CSR communication on corporate Web sites.

**Keywords:** *communication; corporate social responsibility; Internet; India*

The need for businesses to be responsible and accountable has acquired a new momentum in the global environment, accompanied by, among others, a greater demand for mandatory and nonmandatory reporting of social responsibility initiatives (e.g., Birch, 2003; Owen, 2003). Almost 3 decades ago, Jacoby (1973) propounded the role of communication as a form of "social audit" to alleviate the negative perceptions of business as insensitive to social issues (p. 267). Despite the emphatic call for corporations to

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communicate if they are to position themselves as responsible citizens, leaders, and contributing members of society (Manheim & Pratt, 1986), communication remains the “missing link” in the practice of corporate social responsibility (CSR; Dawkins, 2004, p. 108).

There is now also heightened demand for better corporate citizenship and greater transparency in many developing countries. However, little is known or understood about the concept and practice of CSR in these emerging markets. As one of the world’s fastest growing economies, India certainly cannot be ignored in this regard. The idea of CSR is well established in India. A survey of global business executives conducted by McKinsey & Company found that Indian executives were “the most enthusiastic proponents” for a wider social role for business, with 90% reportedly endorsing the “public good dimension” (“McKinsey Global Survey,” 2006). However, how is corporate communication about CSR engagement conducted in India? Does communication represent the missing link in the practice of CSR in India? Our study explores these core questions.

Premised on the importance of CSR communication and the critical role of the Internet in contemporary corporate communication, this study examines the extent and characteristics of Web-based CSR communication undertaken by the leading information technology (IT) companies in India. Motivated by the IT industry’s status as a powerful economic force in the global marketplace (see Indian Government, 2002),<sup>1</sup> we analyze CSR content on the Web sites of the top 100 IT companies in India, with a focus on the prominence of communication, extent of information, and style of presentation. The decision to select IT companies’ Web sites as subjects of inquiry is predicated on the assumption that the Internet and the World Wide Web “embody the expansion of information technology” (Esrock & Leichty, 1999, p. 456). Therefore, we might expect that this industry has also taken the lead in leveraging the advantages offered by the Internet.

At a broad level, our study highlights the centrality of communication in the practice of CSR, often overlooked in standard CSR research. It also contributes to the steadily growing scholarly interest in examining CSR in contexts other than the United States and Europe, which have so far received most of the research attention (e.g., *The Journal of Corporate Citizenship* special issue on Asia, edited by Birch and Moon, 2004). Specifically, given the imperative of effective CSR communication to remain competitive in a global marketplace (Porter & Kramer, 2006) and the Internet as an essential tool for corporate communication, this study yields important professional implications for both local and multinational companies operating in India.

as they pursue CSR strategies. Corporate communication practitioners might draw lessons from CSR communication practices of industry leaders that could be used for benchmarking purposes and/or as an introspective tool for the companies examined. The study also provides insights into the perceived importance of Web-based CSR communication and assesses whether the potential of the Web as a communication tool is being fully exploited by IT companies in India.

Next, we present a brief review of pertinent literature and elucidate the role and importance of CSR communication, followed by an overview of the development of CSR in India.

## Literature Review

### The Communication of CSR

Although there is no single, authoritative definition, CSR is broadly understood as the type and scope of social obligations that corporations must consider in the course of their routine business practices (Shamir, 2005). Globalization has effected far-reaching changes in the way businesses conduct themselves in the social arena; as a corollary, “the key issues for businesses today and the need to recognize and accept the business case for equity remains the same wherever you go in the business world” (Hussain, 2003, p. 65). The need for transparent and proactive communication of CSR is a key issue of concern.

At a conceptual level, corporate social reporting has largely been analyzed in the context of legitimacy theories that aim to legitimize the corporation’s behavior by influencing stakeholders’ and society’s perceptions about it. A more inclusive understanding of social reporting is concerned with the larger process of building corporate reputation and creating value (Dawkins, 2004; Hooghiemstra, 2000; Rowe, 2006). In its conceptualization as “the stated commitments of an organization” to go beyond economic priorities, to foster relationships with stakeholders, and to maintain transparency and ethical behavior, communication is central to the practice of CSR (Capriotti & Moreno, 2007, p. 85). In this study, we use the term *CSR communication*, as opposed to *social reporting*, to expand the frame of reference to a more proactive approach that includes a range of communication tools and to differentiate it from the implied mandatory nature of social reporting and disclosure.

CSR communication that is not mandatory and goes beyond financial reporting is fraught with credibility challenges. Some might be critical of companies that try to leverage their good work, calling their motives for engaging in CSR into question. Such criticism may not be unfounded, especially if firms use communication to compensate for their mediocre performance (Coope, 2004). We contend that CSR communication and action are interrelated functions rather than mutually exclusive. In other words, although CSR communication may or may not be an accurate representation of CSR action, there is “reason to expect increasing congruence between communication and action” (Fukukawa & Moon, 2004, p. 48).

The argument that CSR communication does or might not equate action might be perceived as a limitation of this and other related investigations. We argue, however, that evolving cultural and societal expectations from corporations to go beyond profitability and demonstrate the effects of their actions underscore the importance of communication. The assumption is that in most cases communication is based on some level of CSR activity. In a climate that is arguably marked by more informed publics and a critical media, false and misleading corporate communication would only be counterproductive and seriously jeopardize a company’s reputation and social capital. Besides, companies are facing more clearly articulated expectations from customers and consumers regarding their contributions to sustainable development, which puts pressure on them to maintain transparency and be proactive in communicating with their publics. The need for a proactive communication approach in the global economy is considered by scholars (e.g., Manheim & Pratt, 1986; Tapscott & Ticoll, 2003) as central to corporate reputation and relationship building.

## **CSR Communication on the Internet**

CSR communication via the corporate Web has been a direct offshoot of the digital revolution. Esrock and Leichty (1999) noted that corporate Web sites allow companies to engage in multi-stakeholder dialogue, a practical challenge of CSR communication. The Web also offers organizations the opportunity to design messages that do not have to follow the dictates of gatekeepers as with print and electronic media. Hence, Web pages are a viable option for corporations to set and present an agenda on CSR. Perhaps the most strategic benefit of the Internet for CSR communication is that it allows “an ongoing and interactive process rather than a static annual product” (Antal, Dierkies, MacMillan, & Marz, 2002, p. 34).

Whether corporations are doing a good job of fully exploiting the Internet's potential for their CSR communication is debatable. One of the earliest related studies (Esrock & Leichty, 1998) found that even though 90% of *Fortune* 500 companies had Web pages (of which 82% addressed at least one CSR issue), corporate Web sites were still not being used to their full potential as a medium for communicating socially responsible activities. According to a 2004 CSR Online Survey of *Financial Times* Stock Exchange companies, although many companies included CSR information on their Web site, "all too often, CSR material is hidden in hard-to-reach places, or presented as huge PDF downloads" (Coope, 2004, pp. 20-21). The study of CSR communication on the Internet has started to receive attention in the Asian context (e.g., Chambers, Chapple, Moon, & Sullivan, 2003; Fukukawa & Moon, 2004; Thompson & Zakaria, 2004; Welford, 2004).

## CSR in India

In the case of India, scholars have traced the overarching role of tradition, spirituality, and respect in the evolution of CSR (Balasubramanian, Kimber, & Siemensma, 2005; Jose, Bandi, & Mehra, 2003; Mohan, 2001; Sagar & Singla, 2004). In its historical form, CSR in India has been dominated by a philanthropic approach consistent with the long-standing tradition of close business involvement in social development needs. More recently, CSR has received an impetus from the emergence of nonfamily businesses, "corporate will," and government and public expectations (Mohan, 2001, p. 111). Scholars note that Indian CSR is now an important part of the movement away from "rapid-growth, export-oriented, cost-advantaged-focused strategies to longer-term, business development initiatives" (Balasubramanian et al., 2005, p. 82).

The consideration of CSR in the Indian IT sector was motivated by the industry's pivotal role in the country's emergence as a strong global contender. India's Department of Information Technology noted that the IT industry's contribution to the national economic output has nearly tripled from 1.2% in 1997-1998 to 3.5% in 2003-2004. In fiscal year 2004-2005, the IT industry index outraced the market with a 45% jump, compared with the Bombay Stock Exchange's 15% growth and NASDAQ's 4% growth (Mitra, n.d.). On a lighter note, one author quipped, "Thanks to Indian IT's growth story, India is now better known for its techies and call agents rather than its elephants and snake charmers" (Mitra, n.d.).

Arguably, soaring revenues and government support place the Indian IT industry in a privileged position, and one that only enhances its potential to contribute to Indian society. The question of whether the Indian IT industry is fulfilling its social obligations is a valid one. Participants in a roundtable discussion on CSR in the Indian IT sector lamented that despite remarkable achievements by the Indian IT industry on the economic front, several issues on the social and environmental fronts still remain unresolved (Jose et al., 2003, p. 62).

This study investigates how IT companies in India present their CSR strategies and programs on their corporate Web sites. The study addresses the following research questions: How prominent is CSR communication on the corporate Web sites? To what extent do the leading IT companies in India communicate their CSR engagement? How is CSR communication presented on the Web sites? In addition, we are also interested in identifying the similarities and differences between local and global IT companies in India with respect to their CSR communication.

## Method

To address the research questions, we looked at the corporate Web sites of the top 100 IT companies in India to assess how their CSR initiatives are communicated online. The top 100 IT firms were selected on the basis of the fiscal year 2004-2005 revenue rankings in *Dataquest*, India's first and leading IT magazine ("Rankings," 2004-2005). The selected companies boast high revenues that arguably afford them the necessary resources and wherewithal to contribute to social and development issues.

The Web sites of each of the 100 companies were examined for any CSR information, defined as corporate discourse and/or programs that constitute (a) responsibility to consumers, employees, and other stakeholders; (b) responsibility to the environment; and (c) responsibility to community development (Besser, 1998). The array of terminology used in the broad CSR realm includes *corporate social responsibility*, *corporate citizenship*, *stakeholder engagement*, *community development*, *social contribution*, *philanthropy*, and so forth (Waddock, 2004). Corporate Web sites that contained CSR information were labeled *CSR companies*. If a company did not have any CSR information on its corporate Web site or, in the case of global companies, if the information was found only on the global Web site (as opposed to its India-specific section or site), the companies were listed as "others" and excluded from the analysis. Links to all Web sites were taken

from the 2004-2005 *Dataquest* report; where no Web site was listed, an online search engine was used.

Of the 100 companies, 30 had a dedicated CSR section and were subjected to further analysis. Before being dropped from the list, the remaining Web sites were subjected to a thorough search using a combination of keywords such as *CSR, corporate citizenship, philanthropy, and community or social involvement/initiative/development/contribution/outreach*. Of the final sample of 30 *CSR companies*, 18 are local and 12 are global. Eight of the 12 global companies are headquartered in the United States, 2 in Singapore, and 1 each in the Netherlands and South Korea. Of the 30 qualifying companies, 10 ranked among the top 20 IT companies in India, 6 are in the 21-40 ranking bracket, 8 are in the 41-60 range, 5 in the 61-80 range, and 1 in the 81-100 range.

The following aspects of CSR communication on corporate Web sites were assessed: placement of CSR information on the corporate Web site (home page vs. other sections), an indication of communication prominence; the extent of information, determined by number of pages dedicated to CSR and CSR-related documents available on the Web site (Chambers et al., 2003; Pollach, 2003); and format of CSR presentation (textual, visual, multimedia, and interactive features; Aikat, 2000). A coding scheme was developed. Six Web sites (20% of the sample) were "check-coded" by two independent coders; the intercoder reliability was .89. Analysis of relevant Web sites was conducted from January 30, 2006, to February 20, 2006.

## Findings

### Prominence of CSR Communication

Of the 30 companies, a little more than one third (36.6%) had the primary link for CSR on their corporate home page, and close to two thirds (60%) had the primary link in their "about us" or "about company" section, with one company having its primary CSR link in a subsection (Lifestyle) of its "about us" section (Table 1). Clearly, companies realize the need and importance of presenting their social engagements in a prominent manner. Among the companies that had a link on their home page, 41.6% were global and 33.3% were local. Two thirds of the local (66.6%) and half of the global (50%) companies had their primary CSR link in the "about us" section.

**Table 1**  
**Corporate Social Responsibility (CSR) Communication Practices on Indian Information Technology Companies' Corporate Web Sites**

Communication Features	Local (%; n = 18)	Global (%; n = 12)	Total (%; N = 30)
Primary link for CSR <sup>a</sup>			
Home page	33.3	41.6	36.6
About us	66.6	50.0	60.0
Other	—	8.3	3.3
Dedicated pages (no. pages) <sup>a</sup>			
Minimal (1-2)	27.7	66.6	43.3
Medium (3-10)	44.4	25.0	36.6
Extensive (10+)	27.7	8.3	20.0
Format of presentation <sup>a</sup>			
Primarily text	55.5	33.3	46.6
Primarily visual	—	8.3	3.3
Balance	44.4	58.8	50.0
Use of multimedia	11.1	—	6.6
Interactive features	27.7	8.3	20.0

<sup>a</sup>Because of rounding errors, percentages may not add up to 100.

## Extent of CSR Communication

To determine the number of pages IT companies have devoted to CSR, all relevant pages (including cross-links and hyperlinks) were printed out and counted. Although the number of pages by itself is not an accurate reflection of corporate commitment to social responsibility, it attests to the amount of effort invested by a company to communicate its commitment. In their study of CSR reporting in seven Asian countries, Chambers et al. (2003) reiterated the general assumption that "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). We acknowledge the challenge in determining the extent of CSR communication; therefore, with some modification, we have used the categorization suggested by Chambers et al. (2003).

Almost half of the companies in the sample (43.3%) had only 1 page of information, thereby qualifying for the minimal information category. About one third (36.6%) of the companies had medium coverage (between 3 and 10 pages), of which five companies had between 3 and 5 pages and six had between 6 and 10 pages. One fifth (20%) of the sample was qualified as having extensive coverage (more than 10 pages; Table 1).

Global companies constituted two thirds (66.6%) of the companies that had only minimal information (i.e., one to two pages). Local companies, by contrast, were more active and invested in communicating their good work, recording a higher percentage of medium (44.4%) and extensive (27.7%) coverage (Table 1). We can only speculate about the discrepancy, but a plausible explanation for minimal information could be that global companies—at least those headquartered in the United States—have already invested in a consolidated section on their global site and do not want to replicate their efforts. As a result, most country sites are limited to being a source of distributor–reseller and product information. One illustration is Hewlett-Packard: Although the company is globally renowned for its global citizenship efforts, including those in India (e.g., Arora, 2005; Dunn & Yamashita, 2003; Prahalad & Hammond, 2003), the Hewlett-Packard India Web site had no country-specific CSR information.

To further examine the depth of CSR information, company Web sites were scanned for the presence of additional CSR-related documents such as CSR achievements, awards, rankings, annual reports, press clippings, and frequently asked questions (Table 2). About two thirds (63.3%) of the companies stated their CSR achievements and, interestingly enough, did so in a quantifiable manner. For instance, one company noted that its program in Mumbai municipal schools has “helped 500 children during the year,” and its program elsewhere is “benefiting around 15,000 students from the rural schools of Konkan from Std 5 to Std 12.” On the other hand, only a small percentage (10%) had any mention of CSR awards received (e.g., one mentioned two awards that it has received for its corporate citizenship efforts). No company mentioned any CSR ranking in which it might have been included (Table 2).

Only one company had a CSR annual report for 2005, a 21-page document that detailed the stakeholders that the company considers important for its CSR efforts and that contained an overview of codes of conduct, compliance, and people practices. This company was also the only one that had a question-and-answer section where it addressed basic questions about the activities of its Foundation.

One fifth of the companies (20%) had press clippings or news reports lauding their CSR efforts (Table 2). Some others had CSR-related press clips and published articles in their news sections, but those were not considered for analysis, the rationale being that a visitor seeking CSR information should be able to find all relevant and important information in a single section.

**Table 2**  
**Types of Corporate Social Responsibility (CSR) Information or Documents on Indian Information Technology Companies' Web Sites**

Types of CSR Information or Documents	Local (%; n = 18)	Global (%; n = 12)	Total (%; N = 30)
Achievements	66.6	58.3	63.3
Awards received	11.1	8.3	10.0
CSR report(s)	5.5	—	3.3
Question and answer or frequently asked questions	8.3	—	3.3
Contact or "ask us"	27.7	8.3	20.0
News clips or press	16.6	25.0	20.0
Monetary information	50.0	33.3	43.3

In addition to the above documents, some Web sites listed their CSR partners and Foundation trustees, acknowledged employees for their participation in CSR activities, and included testimonials from employees.

Other notable findings in this comparative analysis are that among the companies that listed specific CSR achievements on their Web pages, more than one third (37%) were global and nearly two thirds (63%) were local—not surprising because local companies lead global companies in the number of dedicated CSR pages. Similarly, among the companies that provided any monetary information, about one third (31%) were global and more than two thirds (69%) were local (Table 2).

### Format of CSR Presentation

The CSR sections of each of the 30 companies were also analyzed for the format of presentation used. The options in this category included "primarily text," "primarily visual," or "relative balance" of text and visual. The presence (or absence) of multimedia and use of interactive features were also noted. Half of the companies used a relative balance of text and visual in presenting their CSR information. Although visuals were excluded from detailed analysis in this study, some examples include pictures of ongoing or past initiatives, such as a computer lesson in session, before-and-after pictures of disaster relief support, blood donation camps, and so forth. An equally large percentage of companies (46.7%) used primarily text to communicate their social responsibility. Only one company used a primarily visual format (Table 1).

More than half (58.8%) of the global companies and (44.4%) of the local companies had a relative balance of text and visual, and a sizable number of local companies (55.5% as compared with 33.3% global) used text as their primary format of information. One (global) company used a primarily visual format (Table 1).

Only 2 (local) of the 30 companies (6.6%) used multimedia in the form of streaming video or advertisements in their CSR section (Table1). Ironically, however, none of the streaming video links on either Web site were operational at the time of the analysis.

The Web sites were also analyzed for interactivity or features facilitating two-way communication. Only one company had a feedback section, but 20% of the companies in the sample had some kind of contact information and/or "ask us" section where inquiries for further information could be e-mailed (Table1).

## Discussion

With the call for greater transparency and accountability, nonmandatory reporting of CSR becomes critical. In this study, we examined Web-based CSR communication undertaken by leading IT companies in India. Our findings reveal that despite the perceived importance of CSR in India (as stated in past research), CSR communication in the IT sector is in its infancy.

First, despite the broad recognition of the significance of CSR in contemporary business practices, the number of companies that have CSR information on their Web sites is strikingly low (30%). Our underlying assumption for the study is that CSR communication is or needs to be based on some form of action in a global environment that demands transparency. The low representation of CSR communication on Web sites, then, could be attributed to nonactivity or limited activity on the CSR front by most of the leading IT companies in India. Another explanation is that corporate communication represents a missing link in the practice of CSR for IT companies in India. In other words, these companies do not fully recognize the value of open communication about CSR practices to meet the needs of an increasingly transparent marketplace and to help build corporate reputation. It is also possible that despite the reported surge in popularity, Web sites are not the only communication channel available to corporations today, and they may not be the most preferred communication tool. Because no offline communication channels (e.g., print) or house organs (e.g., company Intranet, brochures, etc.) were examined in this study, such an observation

remains inconclusive. Nonetheless, in light of the broader discussion of the role of CSR in India, the imperative for transparency and communication and the growing importance of communication through corporate Web sites, this study indicates that there is a general lack of broad, proactive CSR communication on corporate Web sites among leading companies in India's IT sector.

Second, although some companies recognize the importance of CSR communication by placing CSR information in prominent sections of the Web site, they are not leveraging communication technology to their advantage. The Internet offers unlimited free space that might be judiciously used for communicating CSR. A large percentage (43.3%) of companies have only the most minimal information (i.e., one to two pages). We are not suggesting that companies are more responsible only if they produce CSR communication or that five pages of CSR information is always better than one. However, we argue that the extent of information is an indicator of the effort and thought that a company has put into creating a CSR section, and one that goes beyond a cursory, superficial listing of initiatives undertaken. As for global companies, the minimal information is not surprising—there is evidence to suggest that a global company with operations in both developing and developed economies is likely to communicate more extensively in the developed region as opposed to the lesser developed market (Douglas, Doris, & Johnson, 2004).

Third, it also seems that IT companies in India are lagging behind in creative and effective CSR communication on their Web sites. Specifically with respect to the format of CSR communication, IT companies in India focus mainly on traditional hypertext features—text, links, and images. Other studies have also reported this lack of creativity in exploiting the possibilities that the Web offers in terms of multimedia and interactivity to support corporate messages (e.g., Coope, 2004; Pollach, 2003), which is probably a testimony to the nascence of CSR communication as a practice area.

Furthermore, with the exception of a few companies, stakeholders are seldom mentioned, making it difficult to ascertain the intended audience for such communication. Quantification of CSR achievements and mention of monetary investment in specific initiatives leads one to speculate that a large part of the information is intended to justify investment to investors. On the other hand, mention of partners (e.g., specific nongovernmental or community organizations) and acknowledgement of employee efforts in some cases suggests a different audience.

## Implications

The primary goal of this study was to examine the extent and characteristics of Web-based CSR communication by IT companies in India. The lack of customization on the basis of whom these companies perceive as CSR stakeholders is somewhat problematic. In an environment marked by increasing activism and the ability of the Internet to mobilize public opinion, it is unrealistic to expect that big business will not face newer challenges and demands from diverse stakeholders. The Internet offers a strategic platform for dialogue and interaction between a company and its stakeholders, facilitating stakeholder participation in generating relevant content. By proactively communicating with and involving stakeholders in the formulation of CSR strategy and practice, corporations can forge long-term relationships and effectively lead or respond to widening stakeholder influence.

Moreover, IT companies in India need to invest more thought and effort into using technology to their advantage—whether it is to create customized content for different stakeholders, provide a clear vision for CSR, or even present information creatively and aesthetically. In their quest to be globally competitive, Indian companies would do well to develop equally competitive standards of CSR practice and communication.

A starting point would be to add more meaningful information to their CSR sections, including a clearer rationale for supporting specific initiatives and demonstrating the involvement and support of senior management. In addition, it would help to provide case studies of specific projects undertaken, challenges overcome, and lessons learned so that other IT companies might use these as benchmarks or reference points. Using the Web as an avenue for facilitating dialogue, information exchange, and soliciting feedback is highly recommended. A more sophisticated use of technology in the form of interactive CSR reports or downloadable brochures and video presentations of their CSR policies would be helpful.

The need for transparent communication is especially pronounced for multinational companies that have CSR engagements in host countries. Our study reveals that more than 30% of the global IT companies in India have no CSR information on their India sites, and among those that do, two thirds have only one page of information. These results are especially disappointing when companies such as Hewlett-Packard, IBM, and Microsoft, which are touted as global CSR leaders among IT companies and have substantial social engagements in India, have minimal to nil India-specific CSR content on their country sites.

Because most large multinational corporations already provide detailed country-specific CSR case studies on their global Web sites, including such information on the host country Web site should be a logical extension. Arguably, CSR strategies of global companies are, more often than not, determined by the corporate headquarters, which might explain the investment in communicating them on the global Web site. However, multinational corporations would do well to proactively present CSR information on country-specific sites as an expression of their commitment to local communities. Eventually, transparent CSR communication can serve as a forum for constructive dialogue with relevant stakeholders to foster mutual trust, collaborative action, and shared value.

## Note

1. Issued in 2002, *India Vision 2020* is a strategy document created by the Government of India's Planning Commission. The document is the result of 2 years of deliberations, involving experts from different fields, to delineate possibilities, critical issues, and crucial decision points for future action.

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