

## Critical Analysis of Online CSR Communication

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### Introduction

Communicating corporate social responsibility (CSR) principles, initiatives, and activities has become a common practice of companies all around the world. It is quite apparent that firms use internet more and more often to communicate their CSR initiatives to their stakeholders. Parallel with the extensive use of the online media, more and more research has been elaborated on the field of online CSR communication in the last decade as well. However, these studies usually have a strong descriptive focus trying to reveal connections between the intensity of online communication of CSR values and activities, and company size, industrial background, and other explanatory variables. Compared to this, we analysed corporate web pages dedicated to CSR through critical lenses. We intended to explore the dissonances and contradictions within online communication and between communication and real activities.

In our research, based on previous studies, some specific industries were selected that are very active in the field of CSR communication (such as telecommunication, chemical industry, food sector, energy trade and production, etc.) (Szántó, 2010). Now we critically analyse the online communication practices of firms from construction, retail, and telecommunication industries. We followed the perspective of critical discourse analysis of the selected corporate web pages, and we also compared the companies' online disclosure with the actual data on their unethical moves. We investigated the database of punitive decisions of the Hungarian Competition Authority in order to identify unfair market behaviour patterns, and we monitored the resolutions of the General Inspectorate for Consumer Protection to reveal how firms in question mislead their consumers. We also scrutinized the database of resolutions of the Hungarian Labour Inspectorate for exploring companies' malpractices related to human resource management. Lastly, we analysed the reports of the Hungarian Tax and Financial Control Administration seeking for firms that failed to pay their taxes or went through bankruptcy procedures. We demonstrated that it is not unrealistic to suppose that CSR communication in the sectors under question can have very strong greenwashing motives and communication often veils unethical corporate activities.

### Literature Review

There have been more and more studies dealing with the online communication of corporate social responsibility. One of the first empirical studies was made by Esrock and Leichty (1998). They took a stratified systematic sample of 100 companies from the Fortune 500 list and looked for the most frequent CSR messages and contents on the corporate web pages. Even at the relatively early stage of the internet technologies, they realized that companies talk about their community or civic involvement, their environmental initiatives and their philanthropic and sponsorship activities.

Another relatively early and often cited analysis is that of Maignan and Ralston (2002). They examined the web sites of 400 European (more precisely, Dutch, French, and UK) and US companies in order to assess CSR image-making by firms and explore the motivations, processes, and issues that convey the responsible image. They categorized CSR motivations as value-, performance-, and stakeholder driven; CSR processes ranging from philanthropic ones through programs to environmental management processes; and the issues by stakeholder groups, such as community, customers, employees, shareholders, and suppliers. They recorded the differences between countries, and the dominance of Anglo business (UK and US) in online CSR communication. Among other, they pointed out that value-driven CSR communication was a characteristic of US-based firms, as opposed to the performance-driven motivation of European ones. Other studies followed their methods, e.g. Silberhorn and Warren (2007); Martin and Woodward (2009), conducting a content analysis of CSR web pages of big companies.

Several country studies focusing on different sectors were elaborated. Branco and Rodrigues (2006) studied the practice of Portuguese banks, and their findings suggest that banks with a higher visibility show greater concern to present a responsible image to their stakeholders. Chaudri and Wang (2008) investigated top 100 information technology companies in India. They found a relatively low ratio (30%) of IT firms using the internet to communicate CSR information, and their 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. Chapple and Moon (2005) compared the experiences from seven Asian countries and they found great differences among the countries by analyzing 50 web pages in each country. According to the authors the variations cannot be explained by the development level of the countries, but by the factors of the respective national business systems.

The above mentioned studies as well as some more recent ones (e.g. Paul, 2008; Moreno and Capriotti, 2009; Sones and Grantham, 2009) exemplify a popular way of conducting research on online CSR communication: content analysis based on pre-given categories or themes. Researchers typically define CSR themes to be looked for while examining corporate web pages and apply quantitative and qualitative content analysis methods. A minority of researchers (see e.g. Snider et al., 2003; Holcomb et al., 2007) conduct their analysis by first exploring web sites, then constructing their categories of analysis – similar to the fashion of grounded theory.

However, there is another stream in the literature analyzing online CSR communication of business firms. These studies typically employ a discourse analytic approach and apply methods related to critical discourse analysis (e.g. Nielsen and Thomsen, 2007), grounded theory (e.g. Coupland, 2006), or linguistic (e.g. Pollach, 2005). Some of them concentrate on the legitimizing role of corporate websites. Coupland (2005), for example, examines the language drawn to describe socially responsible activities. She identified clusters of argumentation repertoires which appear to legitimize the organizations' CSR activities. Coupland (2006) also explored the web-based CSR communication of five banking groups, operating in the UK. By her grounded theory research, three aspects of CSR emerged: doing good (activities targeting communities), being good (environmental activities), and funding good (main financial operations). The findings demonstrate that for the traditional banks, "CSR is about community and the environment, that is doing good and being good" (p. 873), while the only bank in her sample that is a values-based organization provides all of the bank activities under the issue of ethics. Thus, the majority of banks' web pages are silent on the issue of lending, one of the main banking activities that has a major influence on the whole economy.

Pollach (2003) investigates the web sites of six companies by a textual analysis supported by a software tool. She points out that, on their ethics-related web pages, “companies avoid issues that have shed a bad light on the company” (p. 283). Related to the potential areas of misconduct, corporate web sites typically refer to international standards and commitments that are supposed to prevent those misbehaviors. Another study of her (Pollach, 2005) demonstrates that online CSR communication often neglect one of the main possibilities provided by the internet, namely, opportunities for dialogue and interaction.

Firms obviously like to disclose information that promotes good news about the company and their activities. However, regarding CSR communication more and more siren voices can be heard that criticize company practices. One of the most inexcusable incidents happened in 2001 when it turned out that tobacco manufacturer Philip Morris spent 75 million USD on social initiatives while within the same year the company spent 100 million USD on the communication of those social initiatives (Morsing, 2003). Even more shocking that British Petroleum (BP) jointly won the 2006 ACCA (Association of Chartered, Certified Accountants) UK Award for sustainability reporting in the category of electric media for – among many reasons – its high credibility and BP also topped the Fortune list of corporate accountability rating for CSR in 2004, 2005 and 2007<sup>1</sup>. Four years later the oil giant was involved in one of the biggest environmental scandals in history. In their recent paper Wagner et al. (2009) introduces the concept of corporate hypocrisy in order to understand how the inconsistency between the disclosed CSR values and activities and information about the actual behavior of those firms effect consumers’ perception.

But how far can this inconsistency reach? How can we explore whether corporate CSR communication is window-dressing to a great extent, or is validated by substantial steps by corporations in their day-to-day operations? Is CSR reporting in line with company behaviour and actual performance?

Not too many studies were conducted so far to answer these and similar questions. Clement (2006) studies the reports in the business news between January 1, 2000 and June 30, 2005 for types of activities that can be considered unethical. Unethical behaviour is defined by meeting three conditions: plea of guilty, ruling against, and paying a fine. He examines news about unethical behaviour related to the Fortune 100 of 1999. His disappointing finding is, among others, that 40% of the companies under question committed unethical behaviours. According to his judgment, “this level of misbehavior in American business is substantial...” (p. 323). Investors, consumers, and employees are the stakeholder groups, he claims, that are most harmed by corporate misdeeds. Surprisingly, the traditionally most important stakeholders of all for-profit companies.

Cho and Roberts (2010), by quantitatively examining the environmental reporting on the internet by America’s Toxic 100 firms, reaches the astonishing conclusion that “poorer environmental performing firms (...) provided more extensive environmental disclosures in terms of content and presented their disclosures on savvier websites” (p. 12). They also claim within the perspective of legitimacy theory they tested that online environmental disclosures by companies are more concerned with legitimating corporations than enhancing corporate accountability.

In Hungary, CSR rhetoric has been proliferating for years. Frequent conferences and workshops, dedicated sections of business magazines, formal university courses and summer schools, a booming consultancy business, and an appointed government official for CSR in the former Ministry for Economic Affairs are all signs of a lively CSR discourse being

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<sup>1</sup> For details see [www.accountabilityrating.com](http://www.accountabilityrating.com).

institutionalized in the Hungarian organizational field. There might be time to assess the state-of-affairs from a critical point of view. As a first step in our analysis, we conducted a research on the online communication of selected big Hungary-based companies and contrasted the findings with a database containing corporate misdeeds.

## **Methodology**

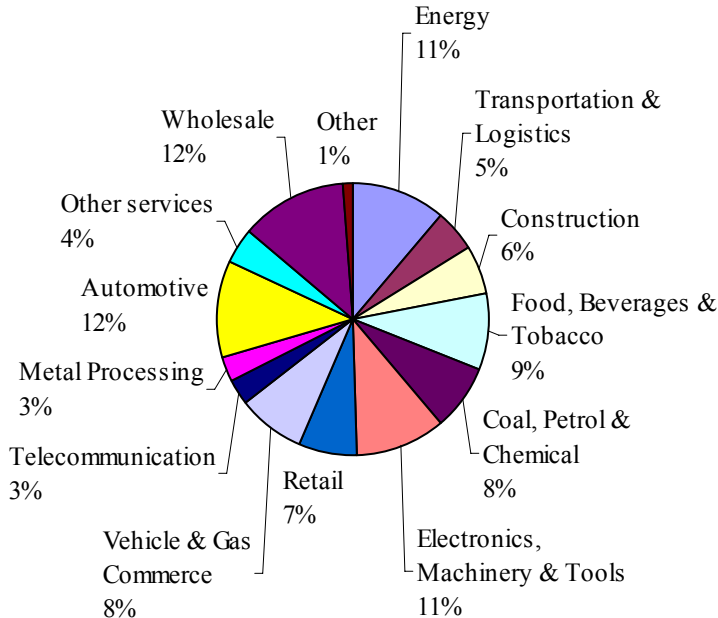
The study examines online CSR communication undertaken by the top 200 companies of Hungary. Websites of the firms were analyzed focusing on to which stakeholder groups they communicate and what type of CSR activities they report about. We deliberately looked for the primary term for each company website: what concept is explicitly used as the main term for denoting the reported activities? We also tried to infer who is or are the main target group(s) of CSR communication by each company: which stakeholder group(s) is or are referred to most as the most significant motivational force behind CSR activities? We have also checked each website whether it provides information according to the ten issues developed by Moreno and Capriotti (2009). The ten issues, each representing a potential field with CSR reporting relevance, are the following: corporate profile, products and services, employment and human resources, economic action, social action, environmental action, corporate governance, corporate ethics, relationships with publics, external criteria (p. 164).

We analyzed four different types of activities that can be considered unethical: (1) misconducts related to employment and human resource management (2) violation of rules of fair competition, (3) application of misleading practices towards customers, and (4) tax evasion or tax avoidance. When we created these categories we insisted to have publicly available information about companies' misconducts. We were able to observe different data sources about firms' wrongdoings. The *Hungarian Labour Inspectorate* chronicles misconducts related to employment and have published the amount of fines they imposed on companies since 2006. The *Hungarian Competition Authority* is responsible to enforce the rules and regulations that enable fairness and freedom of competition in the country. The Authority registers violations against competition regulations and infringements of the competition law such as abuse of dominant positions, market allocating agreements or misleading advertising. The resolutions of the Authority have been available for the public since 1997, and also the fines had to be paid by the guilty firms. The *Hungarian Authority for Consumer Protection* oversees the compliance of the Hungarian regulations, and has the right to impose fines on wrongdoer companies. Fines can be imposed if a company's activity affects negatively its customer (for example prices are not displayed correctly or the company serves under-aged consumers with alcoholic beverages or tobacco products etc.). The resolutions have been available only since 2007. Lastly, the *Hungarian Tax and Financial Control Administration* has made public the list of companies that failed to pay their taxes, or bankruptcy procedure was launched against since 2001. All these pieces of information were provided by the Feketelista Adatbank (*Black List Database*) which is available on the World Wide Web ([www.feketelista.hu](http://www.feketelista.hu)).

In our analysis, we investigated three issues. First, we checked whether the members of the Hungarian top 200 are on the *Black List* or not. Then, we reckoned the number of resolutions that any of the mentioned authorities issued against the largest companies. Finally, we summed up the fines the firms had to pay. (Note that not all resolution provoked imposition of fines, authorities in some cases just warned the wrongdoer company or instructed the guilty firm to cease malpractices). We assume that the magnitude of the fine imposed on a firm is a good proxy indicator of the significance of the unethical act that was committed. Our findings reflect on the state of affairs at the end of July 2010.

The Hungarian companies with the largest turnover in the country are collected by the weekly economic magazine, “Figyelő” (The Observer) every year. We relied on the 2009 list (that is based on the financial data of the 2008 business year) when we compiled our sample. Figure 1 represents the distribution of the sample regarding the industries where the companies belong to. The list of the top companies is fairly diverse: the largest Hungarian corporation MOL (a regional oil firm) had 3,500 billion HUF revenue (around 1,250 million EUR) while the smallest company on the list Hungerit (a poultry producer) realized 30 billion HUF (107 million EUR) turnover in the year 2008 (the average revenue was 147 billion HUF). Despite minor changes the list is relatively stable: 186 firms out of the 200 were present in the elite group of companies in the previous year as well. The top 200 companies are dominant players of the Hungarian economy: they employ approximately 10% of the country’s workforce, and they are also the largest exporters of the country. Nevertheless, the Top 200 list does not include banks, insurance companies and other financial institutions.

**Figure 1: Distribution of the sample**



The 200 largest companies corporate website in most of the cases were easily found. Generally, the addresses of the webpage were created by using www.thenameofthecompany.hu form. If it was not successful the firm’s name was typed into the Google search engine. It turned out that out of the top 200 companies 28 did not have corporate webpage. This study exclusively focuses on Hungarian contents of the web pages. Since most of the companies in the sample are affiliates of multinational companies having headquarters outside Hungary, Hungarian web pages are often directed to international corporate home pages. However, English or other foreign language web pages were not observed, because we wanted to know what and how firms communicate to the local (Hungarian) stakeholders. Some CSR initiatives addressed by the company had separate websites many times way beyond to the corporate internet site. The analysis concentrated on corporate websites; hence we did not observe websites with different domain name from the initial website. (At this point, the method of Esrock and Leichy (1998) was applied.)

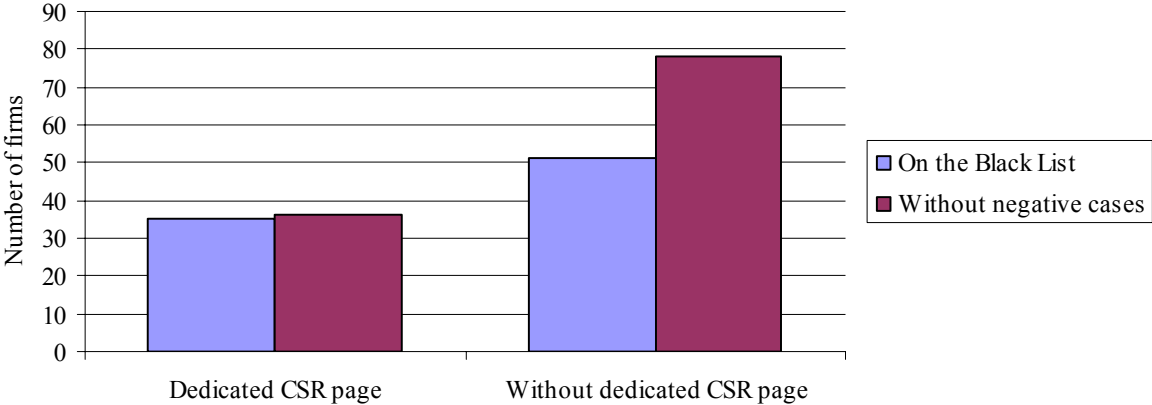
We did not scrutinize documents found on the corporate web pages dealing with corporate social responsibility issues (for example CSR reports or sustainability reports). Although these documents certainly contain important information about the CSR activities and objectives of the companies, this analysis would have been far beyond the scope of this study. Interestingly enough, a narrow cluster of firms had a strategy to introduce their CSR initiatives and activities almost solely in their reports, not promoting – or only in a very modest way – these activities on the interface of the website. All websites and documents were downloaded in July 2010.

**Being Fair and Claiming to Be Responsible**

Let us first draw a general picture how (un)fair the big business is in Hungary. We found that 43% of the top 200 companies are on the so-called *Black List*. It means that 86 out of elite 200 were involved in minimum one case where the authorities mentioned above (or at least one of them) issued a resolution disapproving the unethical and illegal behaviour of the given firm. This finding resonates with the results of Clement (2006). Yet, it is apparent that top companies mostly comply with tax regulations; one can hardly find condemning resolutions of the Hungarian Tax and Financial Control Administration in the database. It seems though that the level of misbehaviour among Hungary-based top 200 firms is significant.

If one believes – as many critiques of the concept of CSR – that communicating about socially responsible activities is only a tool to regain or build trust and to veil companies’ misconducts, it can be supposed that those firms having problems with certain authorities put stronger emphasis on their CSR communication, including online disclosure. However, statistical analysis suggests a more subtle situation. In fact, there is no correlation between being on the *Black List* and having a dedicated CSR web page within the corporate internet site, hence it is not true that CSR communication would be a mere greenwashing activity for most of the firms. Yet, to pull down this optimism, we can state that the negative correlation is also missing: the ones that behave in a fair way (or at least were not caught in the observed period) do not communicate more intensively about their socially responsible values and behaviour. Figure 2 demonstrates that about half of the companies that have dedicated CSR page within their corporate internet site committed at least one unfair act that triggered the attention of regulatory authorities. However, it is also true that a big proportion of the firms in our sample (39%) is not on the *Black List*, but they do not communicate there CSR activities in a visible manner, or they do not communicate them at all.

**Figure 2: CSR communication and fair business practices**



It is important to note that those firms who have dedicated CSR web page seem to violate the regulations of fair competition more often than those without remarkable online CSR communication activity. The former group had more problematic cases than the latter one, and paid more fines to the Hungarian Competition Authority.

### **Controversial Industries**

Regarding their unfair market behavior there are three industries that deserve greater attention: telecommunication, retailing and construction. In the following section we provide detailed analysis of the web pages of the most active communicators of these sectors and we reveal the paradox situations that statistical analysis suggests.

#### *Telecommunication Sector*

Four companies out of the six have dedicated CSR web pages on their corporate websites. One of them is the state-owned Hungarian Post Office Ltd. (Magyar Posta), the other three are Magyar Telekom Group (about 60% owned by Deutsche Telekom), Telenor Hungary (100 % owned by Telenor of Norway), and Vodafone Hungary. Investigating the CSR web pages of these companies it is clear that the Hungarian Post Office has the less developed one related to CSR communication. On the main page, under About Us, one can find company information related to social responsibility. The activities are stated to include environmental protection, NGO and professional partnerships, and the support of the disadvantaged groups of society, though no specific information is provided to substantiate these claims. However, the substantive CSR content has no clear structure, it is presented in a news-like fashion. Most of the activities presented on the CSR web pages of Magyar Posta relates to philanthropy, specifically targeted to women health issues. Other information might be gained by downloading the Sustainability Report of 2008 and the Corporate Ethical Code of Conduct. Due to relatively few information and its unstructured manner, no clear motivation can be attributed to the social responsibility communication of Magyar Posta. The company does not substantiate its claim to be a “responsible public service company.” The specific focus of its philanthropic activities might be attributed to the fact that the majority of the employees of the company are women. Therefore, it is especially striking that no responsibility information towards employees is presented by Magyar Posta’s CSR web pages.

Telenor Hungary, similarly to Magyar Posta but in contrast to the other two mobile service providers (Magyar Telekom and Vodafone), provides no direct link to CSR on its main page. Under About Us, one can find Corporate Responsibility. On the main page of Vodafone Hungary, there is Social Responsibility; while Magyar Telekom presents it as Society and Environment.<sup>2</sup> The structures of CSR web pages of all three companies demonstrate a stakeholder focus. It is also a shared characteristic of their CSR communication that health and safety appear as important substantive issues. Health issues related to their products, particularly to electromagnetic radiation. Safety issues concern the access of children to internet contents and the possibilities for parents’ control. The end-of-life product and climate-energy issues constitute other substantive areas of shared concern for the telecommunication companies. In contrast to the other sectors examined below, these companies all provide downloadable information about responsibility issues related to their

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<sup>2</sup> It might be surprising that out of these four companies only Magyar Telekom provides a similar English language web page as well-developed as the Hungarian language one. Telenor Hungary and Vodafone Hungary have of course the web pages of their mother companies, but no Hungary-related CSR information provided in English.

business operations, including ethical codes of conduct, code of ethical purchasing or ethical principles for suppliers. A common feature of the three companies' web-based CSR communication is their expressed concern for social inequalities. Related activities include philanthropic funding through corporate foundations, partnerships with NGOs working for the poor, initiating projects targeting, for example, the digital divide in Hungarian society. Unlike the CSR communication of other sectors examined below, telecommunication companies (except Magyar Posta) take efforts to communicate activities demonstrating responsibility towards their employees on the one hand, and requirements targeting their suppliers on the other. All three companies established some form of stakeholder dialogue as well and might be judged to treat CSR issues strategically, forming a dimension of competition in their sector.

Analyzing the web pages, it seems to us that while Telenor Hungary and Vodafone Hungary primarily applies the term, Corporate Responsibility, Magyar Telekom gives priority to the term, Sustainability. Telenor and Vodafone may be considered innovative in their CSR activities in the sense that they both established and finance individuals who initiated socially responsible projects in order to fix some pressing social problems. Telenor awards and finances these social entrepreneurs through its foundation, while Vodafone provides a one year full salary for them. Magyar Telekom CSR-innovations can be found in the field of sustainable development, in the form of extensive partnerships with green NGOs to raise awareness and initiate actions against climate change on the one hand, and in the form of projects targeting equal opportunity, especially for the rural poor and Roma people.

Besides these innovative and extensive CSR activities, the telecommunication sector is one of the most controversial industries since these companies had 9 negative cases on average in the last decade and they paid astronomical fines accordingly. They were found guilty in many cases such as abuse of dominant positions, making market allocating agreements or practicing misleading advertising. The finding is quite stunning since the companies representing this industry are among the most active CSR communicators in the entire Hungarian economy.

### *Retailing Sector*

There are 14 retailer companies in the top 200, but only three of them have dedicated corporate social responsibility page within their corporate web site. These three companies (Tesco, Spar, and IKEA) are all Hungarian affiliates of large multinationals. In the one hand, the evaluation of the online CSR communication of IKEA Hungary was relatively problematic since the page is a mere translation of the global internet site, and there is no content that can be related to IKEA Hungary (clicking on the 'Hungarian CSR Initiatives' label, the 'Under Construction' sign appears). Although we made an assessment of the website anyway (see Table 1 below), it is rather an evaluation of the global IKEA site, and not of the Hungarian affiliate's web page.

On the other hand, Tesco and Spar disclose information exclusively about their Hungarian CSR activities; nevertheless the former provides a richer content than the latter on the web. Their focus is almost the same – they both emphasize their consumer-driven approach – customers are in the centre of almost every CSR actions. Corporate responsibility is the primary term used both by Tesco and Spar, but secondary terms are slightly different in the two cases. Tesco has separate sub-pages for its environmental actions and its philanthropic activities, while Spar talks about its CSR activities on a rather ad-hoc basis. Tesco also provides CSR Report on the site while this kind of report is not placed on Spar's web page. Given that both of them are amongst the largest employers of the country (Tesco has almost 20,000 employees, and more than 14,000 people work for Spar) it is surprising that none of

them communicate about the responsibility towards their employees. They also failed to mention their ethical code of conduct; although it would be a crucial element of CSR policies in this sector. As a unique characteristic, they both are engaged in having mostly Hungarian suppliers which is a strong expectation of the public in Hungary. It is quite apparent that both firms look for such potential CSR topics and activities that can be easily communicated and resonate with fashionable issues (such as healthy and organic food campaigns, green bag initiatives, etc.)

When we compared the online CSR communication and the actual business practices of the sector, we found striking results. The firms of the retailing sector have received more than 16 condemning resolutions on average from the Hungarian Authority for Consumer Protection in the last three years, and had to pay the largest fines to this authority compared to other industries. While these companies communicate about the importance of their customers constantly and vehemently on their web sites, they act irresponsibly concerning this stakeholder group in numerous ways.

### *Construction Sector*

The construction sector represents 6% of the top 200 companies. The economic crisis hit the industry in 2008 without any doubt, but state financed public infrastructure constructions kept the sector alive. Two cement manufacturers – although statistically part of the industry – do not really benefit the sector since they provide raw materials for construction and they do not construct themselves. After reviewing the top companies of the sector we can declare that online CSR communication is not widespread across the industry. Only 3 firms out of the 12 have dedicated CSR webpage, the two cement firms included. Hence, KÉSZ Construction (the smallest construction firm in the top 200) is the only “pure” constructing company that has a dedicated web page that deals with CSR related topics. However, KÉSZ Construction discloses information about their CSR activities only under the label public relations and also in a very moderate way. Corporate Social Responsibility is the primary term that is used by the company, but it rather reflects on the concept of corporate citizenship: all activities can be connected to the two cities where the firm’s offices are located. CSR is interpreted in a very narrow way: basically philanthropy and sponsorship initiatives are communicated on the web. The only exception is the “Clean Hands” campaign that focuses on corruption and can be related to corporate ethics.

The two cement firms (Heidelberg Hungary and Holcim Hungary) are more similar to each other providing much more information about their CSR values and activities both of them under the label of sustainable development. Visitors of the web pages can reach CSR related topic with one click. The primary term sustainable development can be divided into two subsections, namely (natural) environment and (local) society. Green topics are intensively communicated in both cases which are not by accident: cement industry is widely known about its strong environmental impact, thus trust building is an important motive for these companies. They are very active corporate citizens of the communities where they belong to (even if they do not use this specific term); almost all social activities can be connected to the region where they are located. Yet, they do not disclose any CSR related information about their products or services and employees as a stakeholder group is hardly mentioned on the web pages (along with KÉSZ Construction).

Construction is considered a “grey” industry in Hungary. The sector has had a very bad reputation for many years, and publicly available data about their misconducts can explain this problematic status. The members of this cluster (in total 12 companies) had to pay the most fines altogether in the last decade. 75% of the construction firms are on the *Black List*,

many of them were involved in cartel agreements and most companies in the sector also had disputes with Hungarian Labour Inspectorate. The ethical performance of the industry is far below the average, so is their online CSR communication. Among the three sectors we have discussed in this paper, they presented the least topics from the Capriotti-Moreno list on the websites (see Table 1). They do not communicate about policies at all concerning very important stakeholders such as the state, suppliers or competitors. Only one of them – KÉSZ – talks about the most serious problems of the sector, namely corruption and cartel agreements.

**Table 1: CSR Communication of the Selected Companies**

	Corporate profile	Product & Services	Human resources	Economic action	Social action	Environmental action	Corporate governance	Corporate ethics	Relationship with publics	External criteria
Hungarian Telekom	✓	✓	✓		✓	✓	✓	✓	✓	✓
Hungarian Post Office			✓		✓			✓	✓	✓
Telenor Hungary	✓	✓	✓		✓	✓		✓		✓
Vodafone Hungary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Tesco-Global	✓	✓			✓	✓			✓	
Spar Hungary	✓	✓			✓	✓			✓	
IKEA*	✓	✓	✓	✓	✓	✓		✓	✓	✓
Heidelberg Cement Hungary					✓	✓			✓	
Holcim Hungary	✓				✓	✓		✓	✓	
KÉSZ Construction					✓	✓		✓	✓	

\*IKEA Hungary's website does not have any content about the Hungarian initiatives of IKEA

## Concluding Remarks

We analyzed the online CSR communication of the top Hungarian firms in this study. Contrary to the most often applied approaches, we wanted to discuss the topic through critical lenses and to explore internal (i.e. within online communication) and external (i.e. between communication and real activities) dissonances and contradictions in the companies' communicational practices. Our findings suggest that the picture is more obscure as one may think. Similarly to the American results, it turned out that a considerable proportion of the big firms committed at least one unethical act in the recent years provoking the attention of different authorities. Yet, we did not find a positive correlation between culpability and the intensity of online CSR communication therefore it is not confirmed that disclosure of socially responsible activities and principles on the web is a mere greenwashing by the corporations. However, there are some very controversial industries where companies intensively communicate about their CSR actions in the one hand, and commit different forms of misconducts on the other. Retailing sector is in the most paradoxical situation: while customers are in the focus of their online CSR communication, they fairly often receive disapproval of their business activities from the Authority for Consumer Protection. Telecommunication industry is also in trouble concerning the credibility of their CSR communication. Although they are the most active communicators in our sample, mostly using an up-to-date stakeholder approach, they have had the most punitive decisions on

average from the Competition Authority in the last decade. This kind of contradiction is not present in the construction industry where environmental actions and the local community are in the centre of online CSR disclosure. However, this is also a “grey” sector since they paid the largest amounts of fines due to their unfair business practices.

One must not forget that our methodology certainly has some limitations since we registered only a few forms of unethical behaviour. Among others, we did not analyze environmental performance that could reveal new findings related to the topics. Our focus was on large Hungarian companies therefore the opportunity for generalization is limited. Nevertheless, our findings show remarkable dissonances in CSR communication that needs more attention from researchers of the field in the future.

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