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SME stakeholder relationship descriptions in website CSR communications

Abstract

Purpose: The aim of this paper is to report on an exploratory, qualitative study of how small and medium enterprises (SMEs) describe their firm’s relationships with or impact on stakeholders when communicating corporate social responsibility (CSR) on their websites.

Design/methodology/approach: Qualitative content analysis was conducted on 22 Australian SME websites from the information media and telecommunications sector. Stakeholder theory was used as the basis for analysis.

Findings: An important aspect of CSR communication is reporting the firm’s relationships with stakeholders such as society/communities, ecological environment, employees, customers and suppliers. This paper provides insights into how these relationships are manifested in SME website communications. For example, three-way relationships between the firm and stakeholders were described on some websites, but few explained the impact of their CSR on stakeholders.

Originality/value: There has been little research on how SMEs use channels such as websites to communicate CSR. This paper addresses this gap in knowledge by providing insights into how SMEs describe stakeholder relationships in CSR website communications.

Practical implications: The findings offer SME owner-managers ideas on different ways they can incorporate details of stakeholder relationships in CSR website communications.

Research limitations/implications: This study concentrated on identifying the CSR communication on websites from one industry sector in Australia. These limitations provide the basis for future research to explore and compare CSR communication on websites by SMEs from other industry sectors and countries.

Type of paper

Research paper

Keywords

Corporate social responsibility, CSR, Environmental responsibility, Websites, Small and medium enterprises, Stakeholder theory.

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INTRODUCTION

There has been considerable attention in the literature on corporate social responsibility (CSR) by large firms over the last few decades (Blomback and Wigren, 2009; Jenkins, 2006; Spence, 2007). For the purposes of this paper CSR is defined as “voluntary values, technologies and practices which directly or indirectly result in a positive (or reduce negative) impact on the environment, employees or external stakeholders” (adapted from Campbell, 2007; European Commission, 2001; Parker et al., 2009). There is now a comparatively small but growing body of CSR research focusing on small and medium enterprises (SMEs).

Most research on CSR by SMEs has focused on the CSR practices of SMEs, owner-manager attitudes toward and benefits from CSR, and the barriers and drivers of CSR (Gueben and Skerratt, 2007; Jenkins, 2006; Parker et al., 2009). Comparatively little research, however, has examined how SMEs communicate these CSR practices using media such as websites (e.g. see the review by Fifka, 2013). The few studies relating to SME communication of CSR have found that some SME owner-managers feel uncomfortable about communicating their efforts, believe CSR is just marketing propaganda by large firms (e.g. Baden et al., 2009; Fassin, 2008; Jenkins, 2006; Spence, 2007) or find it too time-consuming (Baumann-Pauly et al., 2013; Gueben and Skerratt, 2007). Other research, by contrast, has found that owner-managers who do communicate CSR often do so to improve their reputation with customers (e.g. Gueben and Skerratt, 2007; Lahdesmaki and Takala, 2012; Nielsen and Thomsen, 2009) or to gain recognition for their CSR efforts (e.g. Tzschentke et al., 2004). A few studies report on which channels SMEs use, such as reports, websites, brochures, word-of-mouth and face-to-face (e.g. Jenkins, 2006; Lawrence et al., 2006; Murillo and Lozano, 2006; Nielsen and Thomsen, 2009), and with which stakeholders they communicate (Hofmann et al., 2012). Some authors have examined the challenges and benefits SME owner-managers face with CSR communication (Baumann-Pauly et al., 2013; Gueben and Skerratt, 2007; Nielsen and Thomsen, 2009).

The embryonic literature on SME communication of CSR has paid less attention to how SMEs (can) use channels to communicate CSR. Some studies adapt reporting guidelines suitable for large firms to an SME context (Arena and Azzone, 2012; Borga et al., 2009) or present tools which SMEs can use to develop environmental product declarations (Zackrisson et al., 2008). This paper contributes to knowledge by filling a gap in the literature concerning how SMEs describe CSR in their communications in general and via websites in particular. We studied SME websites because they have become critically important information channels for SMEs. Website adoption rates have reached 66% for small firms and 88% for medium firms (Sensis, 2011) and these rates suggested there would be some Australian SME websites describing CSR efforts. Dincer and Dincer (2010) and Parker et al. (2010) are the only studies we identified which explore CSR communication on SME websites. Dincer and Dincer (2010) examined how Turkish SMEs designed their websites to communicate their CSR practices (e.g. number of CSR-related pages, multimedia used) and Parker et al. (2010) explored environmental responsibility practices stated on Australian SME websites.

Borga et al. (2009), when adapting large firm reporting guidelines for SMEs, emphasise that an important aspect of CSR communication is reporting on the firm’s relationships with and the impact of their CSR on stakeholders such as the community, the environment, employees and
suppliers. They suggest headings for such reporting but do not provide insight into how to describe these relationships. Prior studies (cited earlier) have found that SMEs can communicate CSR for promotional purposes, but there has been little research examining how SMEs do this. This paper fills this gap in knowledge by providing insights into how such promotion is manifested in SME communications such as websites. The paper makes a contribution to practice because the findings will provide SME owner-managers with ideas on the different ways they can communicate CSR effectively on their websites by incorporating details on their relationships with or impact of their CSR on stakeholders.

Given the limited research in this area the paper answers the following research question by reporting on a qualitative content analysis of 22 Australian SME websites from the information media and telecommunications (IMT) sector that were communicating CSR efforts:

How do SME websites describe the firm’s relationships with or impact of their CSR on particular stakeholder groups in CSR communications?

The paper is structured as follows. The next section provides an overview of stakeholder theory, which we use as a basis for discussion of the results, and identifies the stakeholder groups analysed. It then analyses the literature on CSR by SMEs to identify CSR practices relevant to each stakeholder group which could be described online. The paper next describes the research approach. This is followed by the findings of the website content analysis concerning how the websites described their firm’s relationship with or impact of their CSR on these stakeholder groups in the CSR communications. The paper concludes with a summary of the findings, limitations of the study and future research.

STAKEHOLDER THEORY

Various theories have been used in the literature to explain CSR by SMEs, such as legitimacy, social contract, social capital and stakeholder theories (Blomback and Wigren, 2009). We used stakeholder theory as the basis for this paper and the study because this theory provided a broad framework for examining how SME websites described the firm’s relationship with or impact of their CSR on stakeholders in their online CSR communication. Further, this theory has been used previously for research on CSR by SMEs (e.g. see Dzansi and Pretorius, 2009; Evans and Sawyer, 2010; Perrini, 2006; Russo and Perrini, 2009; Schlierer et al., 2012).

Stakeholders in the context of stakeholder theory are defined as groups or individuals whose rights are (adversely) affected by the actions of organisations such as SMEs (Branco and Rodrigues, 2007) based on Freeman’s (1984) seminal definition. This theory provides a lens for exploring the complex interplay between an SME and its stakeholders (Evans and Sawyer, 2010; Gadenne et al., 2009). It recognises that stakeholders have different levels of power on, or influence over, an organisation. Some authors explain, using this theory, that managers can decide which stakeholders they will consider and/or to which stakeholders the organisation will be held accountable (Blomback and Wigren, 2009; Gadenne et al., 2009).

Prior SME studies which have employed stakeholder theory when interviewing or surveying owner-managers have found the most commonly identified stakeholders to be customers,
suppliers, employees, society/community and the natural environment (e.g. Blomback and Wigren, 2009; Dzansi and Pretorius, 2009; Evans and Sawyer, 2010; Jenkins, 2006). This study therefore focused on how SME websites described the firm’s relationships with or impact of their CSR on these stakeholders in their CSR communications.

CSR PRACTICES WITH STAKEHOLDERS

In this section we summarise from the literature the main examples of CSR practices in which SMEs engage with respect to each stakeholder group (society/community, customers, suppliers, employees and the environment). Previous authors have emphasised, however, that CSR should be contextualised based on a country’s laws and standards (e.g. Ralston, 2010; Zutshi et al., 2009). For example, Dzansi and Pretorius (2009) identify SME practices in an African context as CSR (e.g. employee health/safety, not using children for labour). Such practices would not be CSR in the Australian context of this paper, because our definition states that practices must be voluntary and in Australia these practices are required by law. For this reason, the sub-sections below identify SME practices which we considered to be CSR in an Australian context.

Society/community

SMEs are embedded in society generally (Evans and Sawyer, 2010) and, especially in rural areas (Besser, 1999; Grzyb, 2007), in their local communities (Blomback and Wigren, 2009; Dincer and Dincer, 2013; Fuller and Tian, 2006). The literature therefore identifies the following as society/community beneficiaries of CSR by SMEs (Collins et al., 2007; Dincer and Dincer, 2013; Evans and Sawyer, 2010; Fuller and Tian, 2006; Jenkins, 2006; Perrini, 2006):

- individuals such as youths, volunteers, ethnic minorities, low-income earners, homeless, unemployed, as well as victims of disease, disaster or poverty; and
- groups such as local schools, teams, churches, charities and CSR engagement projects.

Table 1 summarises the list of CSR practices in which SMEs have been found to engage with society/community beneficiaries which would apply in Australia.

<<INSERT TABLE 1>>

In this paper we are concerned with how SMEs describe their relationships with or impact on the beneficiaries listed above when communicating their CSR practices listed in Table 1 on their website (see the Society/community and customers section of the results).

Customers

The literature suggests that various customer-related SME business practices can be considered as CSR, such as providing good after-sales service and being polite or efficient (e.g. Evans and Sawyer, 2010; Fuller and Tian, 2006). We agree with Branco and Rodrigues (2007), however, who argue that such practices are good business strategy rather than CSR. Other scholars studying CSR by SMEs appear to make the same distinction between CSR and good business
practices because many (e.g. Collins et al., 2007; Collins et al., 2010; Longo et al., 2005; Murillo and Lozano, 2006; Perrini, 2006) do not include these practices as potential CSR by SMEs. Further, studies which have included these practices as CSR (e.g. Evans and Sawyer, 2010; Fuller and Tian, 2006) are often exploring what owner-managers believe constitutes CSR rather than whether owner-manager beliefs satisfy specific definitions of CSR from the literature. This raises the important question of what would constitute CSR with respect to customers and how to distinguish these from good business in an Australian context.

The distinction made in this paper was to include practices as CSR which were voluntary and resulted in tangible outcomes for customers who fell into the list of community/society beneficiaries identified earlier. An example would be offering products/services at a discount or for free to such beneficiaries. This can be good business (e.g. gaining income from a market segment comprising customers from disadvantaged groups). However, we considered such practices as CSR because the practices enable access by disadvantaged groups to products/services which such groups may otherwise not be able to afford or even access.

In this paper we were therefore interested in how SMEs which did offer products/services to disadvantaged groups (discounted or for free in the case of for-profit SMEs) described the firm’s relationships with or impact on these beneficiaries in their CSR communications (see the Society/community and customers section of the results).

Suppliers

Like all businesses, many SMEs rely on their suppliers in order to sell or provide their products and services to customers. The literature suggests that the primary CSR practices which SMEs engage in with their suppliers relate to CSR-related procurement as summarised in Table 2. Akin to other stakeholders, in this paper we explore how the websites described the firm’s relationship with or impact of their CSR on suppliers in their CSR communications (see the Suppliers section of the results).

Employees

SME employees, in addition to the owner-manager, can engage in some of the CSR practices identified in the other sections of this literature review and thereby contribute to the CSR efforts of an SME. The literature also emphasises that employees are an important stakeholder for SMEs and, for this reason, some owner-managers voluntarily offer employment conditions which make their business more attractive as a place to work for their employees.

The literature therefore includes a range of employee-related CSR practices, such as health and safety practices (Dzansi and Pretorius, 2009; Fuller and Tian, 2006; Murillo and Lozano, 2006), no child labour (Dzansi and Pretorius, 2009) and diversity (e.g. ethnicity background and gender) in employment (Evans and Sawyer, 2010; Jenkins, 2006; Santos, 2011). For the purposes of this paper, however, the CSR definition requires that practices which are legislated should not be considered as CSR. We therefore excluded practices relating to health and safety, child labour (in
terms of Australian SMEs employing children) and diversity in employment because these practices are required by law in Australia. For example, the Australian Human Rights Commission (2013) states that “All employers are required to create a workplace that is free from discrimination and harassment” and lists the five federal laws to which employers (including SMEs) must adhere. For this reason, Table 3 only lists employee-related CSR practices which meet the CSR definition used in this paper.

<<INSERT TABLE 3>>

In this paper we explore how the websites described the firm’s relationship with or impact of their CSR on its employees in their CSR communications (see the Employees section of the results).

Environment

There is general agreement in the literature on what constitutes a positive (or reduced negative) impact on the ecological environment by SMEs and these are summarised in Table 4. This list is in addition to the supplier-related CSR practices already identified in Table 2. In this paper we explored how the websites described the firm’s relationship with or impact of their CSR on the environment in their CSR communications (see the Environment section of the results).

<<INSERT TABLE 4>>

In the next section we summarise the content analysis approach used to collect and analyse CSR communications contained on some Australian SME websites to examine how these described the relationships with and influences on stakeholder groups.

RESEARCH APPROACH

Sampling and data collection

We needed a research approach which limited data collection to a manageable number of SME websites to enable in-depth examination. This is because we aimed to reveal the richness of how websites described the relationships with and influences on the stakeholder groups identified above in their CSR communications. The research approach involved using the following steps, which progressively reduced the sample.

We first needed to limit the sample to SME websites and for this purpose we chose the Yahoo Small Business Directory (2010) database. Firms register their details in the directory (e.g. name, product/service descriptions and an optional hyperlink to their website) after self-selecting their industry sector and sub-sector from those provided in the repository. The directory could also be used by prospective customers to find a business. The directory could also be used by prospective customers to find a business. We chose this database because it had a comprehensive listing of Australian SMEs which included website links, it was free and public, and large businesses were less likely to add themselves because the database was prominently labelled as a “small business” directory.
The database included a large number of SMEs with websites and therefore required limiting to an industry sector which was likely to include websites communicating CSR. We chose to investigate the information media and telecommunications (IMT) sector (as labelled in the Yahoo directory) for three reasons. First, there were 415 IMT firms listed in the database and of these 352 (85%) had websites, thereby resulting in a reduced list of SME websites to analyse. Second, there was evidence that some IMT SMEs in Australia (Elliot, 2009; Parker et al., 2010) were engaging in CSR practices, thus suggesting some of these websites would contain relevant content. Third, this sector included some SMEs for which designing websites was their core business. We therefore anticipated these firms might exhibit different ways of describing their relationships with or impact of their CSR on stakeholders in their CSR communications, thus enabling a range of themes to emerge.

The literature review highlighted the need to focus on a single country and so this necessitated limiting the sample to websites of Australian-owned SMEs. We achieved this by only included 276 websites which had “.au” in their domain name. Further, we excluded, based on the websites’ content, those firms which were non-Australian or (subsidiaries of) large businesses, unreachable or “under construction”, as well as those stating the number of staff stated exceeded the Australian SME definition, leaving 210 websites. We used the Australian Bureau of Statistics definition of SMEs as firms with fewer than 200 staff (ABS, 2010).

We next needed to reduce the number of SME websites to those which were communicating CSR and this was achieved in two stages. During the first stage one author read every webpage on all 210 websites looking for any text or images about the environment and also any mention of CSR practices relating to employees, customers, suppliers and local community/society as summarised in the literature review including tables 1 to 4. The second stage involved a second author independently analysing the websites identified by the first author to arrive at their own conclusion about whether each website was communicating CSR. After reaching consensus among the authors when there were discrepancies between the two authors, we identified 22 websites which communicated CSR, out of a total of 210 accessible SME websites. Table 5 summarises the products/services of each SME and the pseudonyms used to identify the firms uniquely.

The final step in limiting the data collection aimed to ensure that in-depth, rich analysis of the CSR communication was manageable. We therefore only analysed webpages from the SME websites which included CSR communication rather than the entire website.

An issue was that websites change very rapidly (Alonso Mendo and Fitzgerald, 2005; Parker et al., 2013), which meant we needed to ensure the websites did not change during the analysis. This problem was addressed by archiving the webpages with CSR content by using the approach suggested by Parker et al. (2011): copying all the text from these webpages into a word processing document, and copying an image of these webpages. The latter was important so that we could view how the CSR content looked on the original SME webpages.
Data analysis

An interpretative, inductive and iterative approach was used to analyse the websites to identify emergent themes concerning how the websites described relationships with or influences on stakeholders in their CSR communication. Content analysis was used to identify patterns or themes. We used qualitative content analysis, which involved identifying themes and capturing the effects of narrative and context on the meaning of the content (Beck et al., 2010).

The first stage of analysis involved two authors independently examining the CSR content, to gain a general sense of how relationships with or influences on each stakeholder were described and to identify initial patterns or themes. The second stage involved a cyclic process whereby all the websites were re-examined by the two authors in several rounds to look for detailed evidence of the themes. The results from each cycle were collated, differences in conclusions reached were reconciled and themes were consolidated. The collaborative coding and reconciliation procedure was similar to the procedure discussed in Berente et al. (2011).

In the next section we discuss the themes which emerged from our exploratory, qualitative content analysis of the SME websites.

RESULTS

CSR practices stated online

Table 6 summarises the CSR practices, based on those identified from the literature, which were stated on the 22 websites. It can be seen that ten websites stated one or more environmental responsibility practices (ERPs) and 17 websites stated one or more social responsibility practices (SRPs) such as donations and sponsorships. For brevity, the former ten websites will be referred to collectively as “websites with ERPs” and the latter as “websites with SRPs”.

<<TABLE 6>>

In this paper we examine how the websites described the firm’s relationships with or impact of their CSR on stakeholders in their communication of these practices. For example, we explore the emergent themes relating to how the firm’s relationships with or impact on each type of stakeholder are described in the website content concerning the firm’s ERPs.

Environment

We were surprised that of the ten websites with ERPs there were four (PrintMagazine, PrintPromo, ePromoPrint3, ePromo3) which did not include an explicit statement of commitment to the environment. In other words, the websites did not clarify the values or beliefs of the owner-manager, staff or the firm which reflected their relationship with the environment. Instead they tended only to state environmental responsibility actions taken by the firm (see Table 6). The lack of an explicit statement of commitment was surprising in the case of PrintMagazine because its magazine focused on vegan (animal-free) lifestyles but the website did not state the importance of these values for the environment (specifically fauna) on its philosophy page.
The remaining six websites with ERPs varied in how they stated their commitment to the environment. Four had simple statements of commitments or pledges followed by lists or details of their actions (eCRM, Teleco1, ePromoPrint4, ePromo5) such as: “eCRM endeavors to protect and preserve the environment”. The remaining two websites had more elaborate statements such as: “At WebHost2, we believe in a more sustainable world for all. Organisations everywhere are constantly working on reducing their environmental emissions to meet government imposed and self-imposed emissions caps. We believe every single business, no matter how large or small, should play a role in this responsibility.” These statements highlight the values and beliefs which underpin the relationship between the firm or owner-manager and the environment.

We were surprised that half of the ten websites with ERPs (eCRM, ePromo3, ePromoPrint4, PrintMagazine, Teleco1) did not explain how their ERPs resulted in an improved impact on or outcomes for the ecological environment. More specifically, these websites typically listed actions such as recycling, using electronic replacements for paper processing and reducing energy consumption; however, they did not explicitly state why these actions resulted in reduced environmental impact. This can be contrasted with the other websites, which made this relationship between the firm’s actions/services and the environment more explicit. ePromo5, WebDev1 and WebHost2 for instance stated that using their services resulted in reduced carbon emissions, such as in the following example from WebHost2:

“The purchase of WebHost2 hosting services is the equivalent of planting several acres of trees or removing several cars from the road. We have calculated our carbon footprint (emissions) representing the impact of everything WebHost2 uses across our business operations. This includes power used by hosting servers, routers and air conditioners. In order to neutralise these emissions we have purchased carbon credits from [Supplier Name].”

PrintPromo similarly described the positive impact of planting a tree for each order of business cards: “One effective way we can combat greenhouse gas emissions is to plant trees. Trees absorb carbon dioxide while they grow and trap it for years to come.” These explicit statements have the advantage of clarifying how/why the firm’s actions have a reduced environmental impact and of demonstrating the firm’s understanding of their relationship with the environment.

We explore in later sections themes relating to how some SME websites described relationships between the environment and other stakeholders (e.g. customers and suppliers).

Society/community and customers

During our analysis of the 17 websites with SRPs it was sometimes difficult to determine whether the websites were describing relationships with customers or society/community stakeholders. This was because many of these websites stated that their social responsibility practices involved donating, sponsoring or discounting the firms’ website/graphic design services (or other in-kind offerings) to various community beneficiaries we listed in the Society/community section of the literature review (e.g. charities, schools, teams). In other words, the
firms’ community support typically involved providing similar services that they would provide to customers.

For the purposes of our analysis we decided the websites with SRPs were describing relationships with customers if the in-kind support/services were discounted or were a combination of free and paid offerings, because the beneficiaries still needed to pay (albeit much less) for the service like a customer. By contrast we deemed that the websites with SRPs were describing relationships with community stakeholders if the in-kind support/services were free. An important overarching issue which applied to many of the themes we report next was that some of the websites provided insufficient detail for us to distinguish between customer and community beneficiaries. As a consequence the next sections, which discuss themes associated with relationships with customers and community stakeholders in the CSR communication, will combine the two stakeholder groups but, where possible, distinguish between them.

**SME commitment to beneficiaries**

All 17 of the websites with SRPs (except ePromo4, PrintMagazine, WebHost2, Teleco3) stated they were committed to helping, supporting or giving back to the community. Some referred to the community generically in statements similar to ePromo1’s: “ePromo1 believes in giving back to the community that has so generously supported us over the many years we have been in business.” Others mentioned charities and/or not-for-profits (NFPs) specifically, like ePromoPrint2 (“ePromoPrint2 is also committed to ‘Pay It Forward’ with pro bono/reduced price work for charitable organisations”) and ePromo3 (“As part of its commitment to the community, ePromo3 has played a role in supporting the following charities, non-profit organisations and community-minded groups.”).

These commitments imply that the SME owner-managers believe that there is an important relationship between them and/or their firm and the community. The ePromo1 quote suggests it recognised that it was the community which kept them in business. Other quotes like ePromo3 imply that owner-managers may have a sense of obligation to the community. Phrases such as “pay it forward” by ePromoPrint2 (and a similar phrase, “we really do believe in sharing the love”, by ePromo2) imply owner-managers may wish to share their business success.

**Naming beneficiaries**

A theme which reflected the nature of the relationships with beneficiaries described on the 17 websites with SRPs was whether the beneficiaries were named. More specifically, if a website did not name specific beneficiaries it was more difficult to characterise the relationship the firm had with the beneficiaries. Four websites with SRPs (ePromo5, ePromoVideo, WebHost1, WebHost2) did not name beneficiaries. ePromo5, WebHost1 and WebHost2 stated that they offered discount services to charities and/or NFPs (i.e. customer stakeholders) and ePromoVideo stated it offered free services to charities and NFPs (i.e. to community stakeholders). In other words, these websites described relationships with charities/NFPs generically but did not describe their relationship with any specific beneficiary.
ePromo2 was interesting because it listed charities and community organisations supported, but half the beneficiaries were only referred to by acronyms (e.g. EQI, QHAC) and no further (hyperlinks to) information about the beneficiaries was provided. This made it difficult and sometimes impossible to identify with any certainty which CSR beneficiaries it supported.

**Distinguishing beneficiary support**

Thirteen of the 17 websites with SRPs (including ePromo2) provided the full name of at least one beneficiary. These websites therefore gave a greater sense of the types of beneficiaries with which they had a relationship (e.g. charities, schools, events) compared to the three websites with SRPs which did not name any beneficiaries. The 13 websites differed, however, on the degree to which they stated, for each beneficiary, what support they offered. This information was important for our analysis because the presence or otherwise of what support was given to each beneficiary affected our ability to determine if each was a customer or community stakeholder based on the definition we stated earlier. (It also affects interpretations of other relationship aspects, which we explore in later sections.)

This issue was most apparent with Teleco2 and ePromo2. Teleco2 stated it had a “community development fund” and then listed the names of two beneficiaries, which meant the nature of the support for each was unclear. Similarly, ePromo2 said it would cover all or partial website development costs and then listed eight beneficiaries; however, the website did not indicate which received full or partial support. The lack of detail meant we could not distinguish customers (partial support) from community stakeholders (full support).

For another two websites with SRPs (ePromo1 and WebDev2) their named beneficiaries were separate from their statements on how they were supported, so that the nature of the relationship was implied rather than explicit. For example, both websites provided generic statements on their community pages that they donated website development or hosting services to charities and/or NFPs and therefore described relationships with community stakeholders based on our definition. ePromo1 listed beneficiaries supported further down the page and thus implied they all received donated website development or hosting. ePromo1 was only explicit for one beneficiary when stating staff participated in that charity’s fundraising event. WebDev2, by contrast, was more subtle because it had a page devoted to a charity (separate from its community page) which described the charity’s work and website features, but the page did not state what WebDev2 did for them. The community page implied the charity received donated website development or hosting but this was not clear and could only be inferred.

The remaining nine websites with SRPs had statements for all or most beneficiaries which clarified the level of support provided for each. Five websites stated or described in detail free services (ePromo4, ePromoPrint1, ePromoPrint2) and donations (PrintMagazine) for, or participation in events run (Teleco3) by, a single community stakeholder. Similarly, WebDev3 described how the firm provided free wireless Internet access to one NFP customer, which hired WebDev3’s marquee for a fundraising event. Three websites (ePromoPrint4, ePromo3, ePromo6) stated or described the sponsorships, free websites and/or charity participation applicable to each community stakeholder supported by the firm, its owner-manager or staff (see the example from ePromo3 quoted later). These explicit statements for each stakeholder clarified
the nature of the relationship the firm or its staff had with the stakeholder, and also enabled us to distinguish between customer and community stakeholders.

**Relationship duration with beneficiaries**

Another theme related to whether the stakeholder descriptions included the duration of relationships. Only seven of the 13 websites which described SRPs and which named beneficiaries included any statement concerning the duration of the relationship with at least one of their beneficiaries. For example, the websites stated that the owner-managers and/or staff participated annually in one or more charity/fundraising events (ePromo1, ePromo3, ePromoPrint4, Teleco3) or that they had an ongoing relationship with NFP customers (WebDev3) or community stakeholders (ePromo6, ePromoPrint1).

**Local versus non-local beneficiaries**

With the 13 websites with SRPs which named beneficiaries it varied as to whether the stakeholders were part of the SME’s local community. In many cases this was difficult to ascertain because the locations of the stakeholders were not mentioned or were not apparent from the names. WebDev2 and WebDev3 were the only websites which stated that they donated to local charities or that they supported charities/NFPs because they were part of the local community (respectively). Three websites (ePromo1, ePromo6, ePromoPrint4) described a mix of local (e.g. schools, teams, fundraisers) and non-local beneficiaries (e.g. World Vision). Three websites only described interstate events (PrintMagazine) or national and international charities (ePromoPrint1, Teleco3). With four websites the locations of their beneficiaries could not be determined (ePromoPrint2, ePromo2, ePromo3, ePromo4).

**Stating the firm’s impact on beneficiaries**

Interestingly, only four websites with SRPs described the influence or impact of their SRPs on beneficiaries:

- ePromo1 stated the amount of money it raised for a charity (see quote below);
- ePromoPrint1 attributed its marketing support (in part) to the stated amount of money its beneficiary raised at a fundraising event;
- ePromoPrint4 stated the value of the free services it provided to one of its beneficiaries; and
- Teleco3 described the benefits of its SRPs, such as alleviating poverty and homelessness in an overseas country.

**Customers support the firm’s ERPs/SRPs**

Another emergent theme related to the relationship between two firms (PrintMagazine and ePromo1) and their clients, which enabled the firms to achieve their CSR efforts. ePromo1 was explicit: “[Employee name] again arranged the team after her young daughter [Name] was diagnosed with the disease last year and together we have again raised over $7000 for diabetes research. Thank you to all those clients who supported us again this year for this important...”
cause.” PrintMagazine asked clients to “pay what you feel they [six books] are worth” and the proceeds would go to a vegan community event. This theme is noteworthy also because this CSR description highlights an example of a three-way relationship between the firm/staff, customers and community stakeholders. We explore other three-way examples in the next sections.

Interestingly, a third website (ePromo5) stated the opposite: “We won’t ask you to contribute [to our environmental responsibility initiatives], if you feel you want to, then implement a program in your own business and we’ll all be winners.” In other words, they stated explicitly they did not want clients to contribute to their efforts.

Environmentally responsible interactions with customers

Another three-way relationship was evident on three websites with ERPs (PrintMagazine, ePromoPrint4, ePromo5) because they stated that the firm would communicate with clients electronically as part of their commitment to reducing their environmental impact. For example, PrintMagazine stated: “In the interests of environmental sustainability, we will only accept electronic manuscripts in MS Word or PDF format.” ePromoPrint4 encouraged clients to pay online and stated all faxes and emails were saved electronically to a client’s file rather than printed, and ePromo5 stated it interacted with clients electronically (e.g. teleconferencing) to reduce its environmental impact.

Customer ERPs using the firm’s services

A common three-way relationship involving the firm, customers and the environment described on half the ten websites with ERPs (WebDev1, ePromo5, ePromoPrint3, PrintPromo, WebHost2) related to clients reducing their environmental impact by using the firm’s products or services. A typical example was ePromo5, which stated: “feel good that you are doing your part to stop climate change and work towards a carbon neutral future”. PrintPromo was slightly different when implying that by not buying their recycled products the client is not being environmentally responsible: “If you are really serious about helping protect our fragile environment then you should try our new revive recycled stock business cards.” ePromoPrint3 and WebHost2 were interesting because these websites stated the firms would include “eco” logos on their customers’ printed documents (ePromoPrint3) and websites (WebHost2) if the customers used the firms’ environmental responsibility offerings.

Using CSR to promote services to customers

The websites included a few examples whereby the CSR practices of the firm appeared to be used as a form of promotion to prospective customers. For example, ePromoPrint1’s page devoted to describing its support of a charity which helped impoverished children overseas included the statement: “If your organisation is looking for serious attention from a global minded business who takes the time to build result driven websites and email marketing campaigns, perhaps its [sic] time to give us a call ...”. This is a further example of a three-way relationship between the firm, customers and community/society stakeholders.
Three websites included testimonials from the charities and NFPs they supported (WebHost2, WebDev3, ePromoPrint1), although these testimonials were typically on separate pages to those outlining the firms’ CSR efforts. This is another example of a three-way relationship between the firm, customers and community stakeholders.

**Employees**

We were surprised that no websites mentioned CSR-related policies or activities which resulted in positive working conditions for staff, such as family-friendly conditions of employment. The only statement which came close to stating what the firm did for staff was the following, from WebHost2: “Joining Earth Hour was an opportunity for WebHost2 to show our customers and employees that we are serious about reducing climate change.” In other words, it implies that the firm’s action on climate change was important to employees and that participation in Earth Hour was one way the firm demonstrated its commitment.

References to employees in CSR communications mainly related, in varying ways and degrees, to staff contributing to the firm’s CSR efforts, which are encapsulated in following three themes.

The first theme was an implied relationship whereby the CSR efforts of staff outside the context of the firm were described as contributing to the firm’s CSR efforts (ePromo1, ePromo3). An example was ePromo3, which included the CSR efforts of staff in its list of the firm’s efforts: “Movember - all male staff contribute annually...; World Vision - two children sponsored by ePromo3 staff; Medicines Sans Frontiers - supported by ePromo3 staff...; Earth Hour - Supported by ePromo3 staff”. The following quote from ePromo5 suggests that staff may have had CSR values which encouraged the firm to take action: “The ePromo5 Team enjoy the opportunity to support community organisations by offering our range of services at significantly discounted prices to Not For Profit organisations and Charities.”

The second type of employee relationship in the CSR communications involved staff participating in the firm’s CSR initiatives. Two websites stated such involvement was mandatory because it was part of the firm’s culture (ePromo5) or policy (Teleco1). The latter can be seen in Teleco1’s environmental policy: “Compliance with this policy is mandatory for all employees and operators and is a condition of employment and contract. Through training and education all employees and operators will be assisted to meet the objectives of this policy.” Teleco3 was the only website which stated that CSR-related values were sought during employee recruitment. Four other websites (eCRM, ePromo5, ePromoPrint1, ePromoPrint4) implied or stated that staff were encouraged to engage in CSR within the firm (e.g. recycling paper in bins provided by the firm, participating in the firm’s CSR initiatives such as setting up computers for community beneficiaries).

A third type of employee relationship was evident on the ePromo2 website, whereby staff helped decide which organisations would receive CSR support by the firm: “ePromo2 will consider requests for project assistance to cover full or partial development costs in the context of certain criteria and categories as determined by the management and development teams.”
Suppliers

Our analysis of the SME websites revealed that the supplier relationships described in their CSR communications related to procurement, such as using environment-related supplier selection criteria and buying environmentally friendly products/services. None of the 17 websites with SRPs described supplier relationships. We next explore how the websites described the three-way relationships between the firm, suppliers and the environment.

Six websites with ERPs mentioned they purchased environment-related products/services from suppliers (ePromoPrint3, ePromoPrint4, WebDev1, WebHost2, PrintPromo, ePromo5), but the detail provided about the supplier(s) varied. For example, two websites stated they purchased carbon offsets for travel (ePromoPrint4) or green office supplies and renewable energy (WebDev1) but did not name suppliers. The remaining four websites named suppliers, as in this example from WebHost2: “In order to neutralise these emissions we have purchased carbon credits from [Supplier Name].” These distinctions are important because naming implies a closer relationship with the supplier compared to when they are not named. This was more explicit with PrintPromo because it implied the firm’s CSR initiative was the result of collaboration with the supplier: “For everyone online order of Business Cards, [Supplier Name] plants one native Australian tree…. We Plant Trees is an initiative between [PrintPromo] and [Supplier Name].”

Another variation of this (implied) close relationship between the firm and its suppliers was seen on ePromoPrint3 and PrintPromo, whereby each provided detail of one supplier’s environmental responsibility credentials. This theme is interesting because the detail about each supplier’s environmental responsibility credentials appeared to make the firms seem more responsible. This can be seen in the following extract of the detail provided by PrintPromo:

“ENERGY SOURCE
During the process of making this recycled stock 92% of the energy used was renewable. The renewable energy was sourced from hyrdoelectric [sic] and wind farm power. This form of energy does not produce any carbon emissions, which are a large contributor to the greenhouse effect.

ENVIRONMENTAL MONITORING
During the manufacturing process of the [Trademark] Recycled paper and card, [Supplier Name] strictly monitors both the local marine environment and also monitor [sic] the air emissions, making sure that there is minimal impact to the environment.”

Only three websites with ERPs (Teleco1, ePromoPrint4, ePromo5) explicitly stated that environmental responsibility credentials were a supplier selection consideration. Teleco1 stated this generically in its environmental policy: “Conducting business with suppliers who also have a commitment to responsible environmental management”. ePromoPrint4 and ePromo5 were more explicit about the credentials suppliers had to possess, as in this example from ePromo5: “Energy efficiency and the supplier’s/manufacturer’s credentials and environment efforts are now a key part of the decision process relating to asset and other purchases.”
CONCLUSIONS AND FUTURE RESEARCH

This paper has identified a gap in the literature concerning the lack of research on how SMEs communicate their CSR efforts in general and using their websites in particular. More specifically, the paper has addressed this gap in the literature by reporting on the findings of an exploratory, qualitative study of how 22 Australian SME websites described their firm’s relationships with and impact on five stakeholders (customers, suppliers, community/society, employees and the natural environment) in their CSR communications. This study was important because some authors (Borga et al., 2009) state that an SME’s CSR communication should include details on the firm’s relationships with and impact of their CSR on stakeholders. Table 7 summarises the emergent themes regarding the stakeholder descriptions.

The next sections discuss the emergent themes from Table 7 in more detail and compare these findings to prior SME research.

How SMEs use CSR for promotion

Prior research has found that SMEs can communicate CSR to improve their reputation with customers (e.g. Gueben and Skerratt, 2007; Lahdesmaki and Takala, 2012; Nielsen and Thomsen, 2009) or to gain recognition for their CSR efforts (e.g. Tzschentke et al., 2004). However, this prior research has not explored how SMEs use CSR to promote themselves on their websites and this gap was addressed in this paper. More specifically, the paper makes a contribution to knowledge by identifying themes which have not been reported previously in the prior research relating to how SMEs use CSR for promotion online. The findings in Table 7 show that some websites used fairly direct promotion-related statements such as:

- including testimonials from CSR beneficiaries on the website which included what the firm did for them;
- explaining how stakeholders can claim to be environmentally responsible if they capitalise on the firm’s ERPs actions by becoming a customer; and
- explaining the firm’s discounted products/services, which community stakeholders can buy, after which the stakeholders will become customers.

These examples highlight the three-way relationship between the firm, its customers and other stakeholders such as the community and the environment which were described on some of the SME websites. These three-way relationship descriptions implied that the firms were using CSR as a way to promote to customers or to justify that the firm was worthy of their patronage.

Prior survey and interview-based studies of SMEs suggest some owner-managers may feel uncomfortable with such direct use of their CSR for promotion purposes, because they consider CSR to be marketing propaganda by large firms (e.g. Baden et al., 2009; Fassin, 2008; Jenkins, 2006; Spence, 2007). This paper provides new insights into how SME owner-managers might address this concern using their websites. More specifically, many websites in this study were more subtle when describing the firm’s relationships with stakeholders in the CSR
communication, because they did not use explicit promotion-related statements and/or they separated such communication from content relating to the firm’s products/services.

**How stakeholder relationships are described**

Borga *et al.* (2009) state that an important aspect of an SME’s communication of CSR is whether and how they report on the firm’s relationships with and impact of their CSR on stakeholders. As we explained in the introduction, however, studies of SME communication of CSR in business reports (Arena and Azzone, 2012; Borga *et al.*, 2009) and websites (Dincer and Dincer, 2010; Parker *et al.*, 2010) do not offer insights into how these stakeholder relationships can be described. The findings summarised below therefore make a contribution to knowledge by providing insights into how SME websites described the firm’s relationships with or impact of their CSR on stakeholders in CSR communications.

The majority of the findings in this study reflected that the amount of detail websites included about stakeholder relationships varied considerably. For example, some websites did not name the community stakeholders supported, did not state how each was supported and/or did not explain the impact of their CSR on the stakeholders. Other websites, by contrast, did provide these details. This is important because some CSR scholars (e.g. Basil and Erlandson, 2008) point out that the lack of detail in CSR communications may reduce stakeholder perceptions of the credibility of the firm’s CSR. This study has provided insights into how SME owner-managers can reduce this risk by reporting on examples of the types of detail they can include about their relationships with beneficiaries in their CSR communications.

It became clear during the analysis that examining how SME websites described relationships with stakeholders required clear definitions which distinguished between different types of stakeholders. This paper thus made a contribution to knowledge by offering definitions that can be used by scholars who research CSR communications by SMEs. For example, we distinguished between customer and community stakeholders on the basis of whether the SMEs’ CSR efforts involved offering their products/services to CSR beneficiaries at a discount (thus a customer stakeholder) or for free (thus a community stakeholder).

There were two somewhat surprising findings:

1. The findings in Table 7 confirm existing SME studies which have used stakeholder theory (e.g. Dzansi and Pretorius, 2009; Evans and Sawyer, 2010) that SMEs primarily engage in CSR with (or undertake actions which can benefit) their local community, employees, customers and the environment. This literature suggested we should expect SME websites to state what impact the firm’s CSR efforts had on beneficiaries and the ecological environment and why, but we were surprised that few websites included such explicit statements. This might be because the SME owner-managers considered the impact of some CSR practices to be obvious (e.g. recycling of paper results in less waste going to landfill). Nonetheless, this study identified websites which did make these impact statements more explicit and identified examples of how SME owner-managers can include such detail.
2. Prior research has found that SME owner-managers support staff who (or encourage them to) engage in CSR outside the context of the firm (e.g. Evans and Sawyer, 2010; Fuller and Tian, 2006) and select suppliers based on their CSR credentials (e.g. Borga et al., 2009; Bos-Brouwers, 2010). We were surprised, however, that some websites included detail about the environmental responsibility credentials of their suppliers, and some described staff CSR efforts outside of the firm’s context (e.g. participating in Movember, sponsoring World Vision children) as part of the firm’s efforts. This was unexpected because these examples of CSR were technically not the work of the firm itself but rather the work of its internal and external stakeholders. Instead, the expectation based on the literature in tables 2 and 3 (on suppliers and employees respectively) was that SME websites would only describe the CSR initiatives of the owner-manager or the firm itself.

Study limitations and future research

The findings of the study reported in this paper are not without their limitations. We concentrated on identifying CSR communications on websites from one industry sector (information media and communication) provided by SMEs who had self-identified on the Yahoo Small Business Directory. Further, our focus and classification of CSR activities was based on the Australian context. These limitations provide the basis for future research to explore CSR communication on SME websites from other industry sectors and compare those findings across different countries.

Interviews with the owner-managers need to be undertaken to determine their rationale behind decisions regarding what CSR practices were communicated and why they described relationships with stakeholders in this communication the way they did. The findings from these interviews may lead to better understanding or redefining CSR activities (e.g. tables 1 to 4), or even reclassification of the themes in this paper. Last but not the least, the categorisation of SME communications with other stakeholders (see Table 7) could be used by scholars in future research as a tool for analysing CSR communication on websites.

REFERENCES


Sensis (2011), "Sensis e-Business Report: the online experience of small and medium enterprises", available at:


<table>
<thead>
<tr>
<th>Society/community-related CSR efforts</th>
<th>Literature support</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donating profits/time/money and offering discounts to and/or protecting local groups, people (e.g. disadvantaged, indigenous), culture, projects, events or awards</td>
<td>Besser (2012), Collins et al. (2007), Dincer and Dincer (2013), Evans and Sawyer (2010), Fuller and Tian (2006), Grzyb (2007), Jenkins (2006)</td>
</tr>
<tr>
<td>Providing skill development opportunities for local stakeholder groups (e.g. work placements for youth)</td>
<td>Fuller and Tian (2006), Grzyb (2007), Jenkins (2006)</td>
</tr>
</tbody>
</table>

*Table 1: Society/community-related CSR practices by SMEs*
### Table 2: Supplier-related CSR efforts by SMEs

<table>
<thead>
<tr>
<th>Supplier-related CSR efforts</th>
<th>Literature support</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procure CSR products/services (e.g. CSR certified, recycled,</td>
<td>Aragon-Correa et al. (2008), Evans and Sawyer (2010), Hitchens et al. (2005),</td>
</tr>
<tr>
<td>green IT services/products, organic)</td>
<td>Revell et al. (2010)</td>
</tr>
<tr>
<td>Procure from CSR suppliers (e.g. environmental criteria for</td>
<td>Aragon-Correa et al. (2008), Borga et al. (2009), Bos-Brouwers (2010),</td>
</tr>
<tr>
<td>supplier selection, no child labour)</td>
<td>Collins et al. (2007), Hitchens et al. (2005)</td>
</tr>
<tr>
<td>Procure locally to reduce carbon miles</td>
<td>Revell et al. (2010)</td>
</tr>
<tr>
<td>Employee-related CSR efforts</td>
<td>Literature support</td>
</tr>
<tr>
<td>------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Assisting employees with obtaining tertiary education</td>
<td>Collins et al. (2007)</td>
</tr>
<tr>
<td>Offering family-friendly services and policies (e.g. childcare, flexi-time)</td>
<td>Collins et al. (2007), Evans and Sawyer (2010), Fuller and Tian (2006), Jenkins (2006), Murillo and Lozano (2006)</td>
</tr>
<tr>
<td>Allowing employees to be involved in CSR initiatives in the local community or elsewhere</td>
<td>Evans and Sawyer (2010), Fuller and Tian (2006), Jenkins (2006)</td>
</tr>
<tr>
<td>Encouraging staff to follow ethical principles/codes in the firm</td>
<td>Fuller and Tian (2006)</td>
</tr>
</tbody>
</table>

Table 3: Employee-related CSR efforts by SMEs
<table>
<thead>
<tr>
<th>Environment-related CSR practices</th>
<th>Literature support</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water and/or waste recycling, separation and/or targets</td>
<td>Aragon-Correa et al. (2008), Bos-Brouwers (2010), Collins et al. (2007), Evans and Sawyer (2010), Hitchens et al. (2005), Rao et al. (2009), Revell et al. (2010), Roxas and Chadee (2012)</td>
</tr>
<tr>
<td>Sustainable office practices</td>
<td>Aragon-Correa et al. (2008), Evans and Sawyer (2010), Revell et al. (2010)</td>
</tr>
<tr>
<td>Procurement from eco-friendly suppliers</td>
<td>Aragon-Correa et al. (2008), Bos-Brouwers (2010), Collins et al. (2007), Hitchens et al. (2005), Rao et al. (2009), Revell et al. (2010), Roxas and Chadee (2012)</td>
</tr>
<tr>
<td>Pollution prevention, reduction, filters and/or controls</td>
<td>Aragon-Correa et al. (2008), Bos-Brouwers (2010), Evans and Sawyer (2010), Hitchens et al. (2005), Rao et al. (2009)</td>
</tr>
<tr>
<td>Environmental management systems and/or certifications</td>
<td>Aragon-Correa et al. (2008), Collins et al. (2007), Hitchens et al. (2005), Revell et al. (2010)</td>
</tr>
<tr>
<td>Attending environmental training/education, employee environmental training</td>
<td>Aragon-Correa et al. (2008), Collins et al. (2007), Rao et al. (2009)</td>
</tr>
<tr>
<td>Energy/water conservation, measurements, monitoring and/or targets</td>
<td>Aragon-Correa et al. (2008), Bos-Brouwers (2010), Bradford and Fraser (2008), Collins et al. (2007), Evans and Sawyer (2010), Hitchens et al. (2005), Rao et al. (2009), Revell et al. (2010), Roxas and Chadee (2012)</td>
</tr>
<tr>
<td>Ecological product materials, design, manufacturing, packaging and/or life-cycle assessment</td>
<td>Aragon-Correa et al. (2008), Bos-Brouwers (2010), Hitchens et al. (2005), Rao et al. (2009), Revell et al. (2010), Roxas and Chadee (2012)</td>
</tr>
<tr>
<td>Supports, sponsors or volunteers for environmental programmes</td>
<td>Aragon-Correa et al. (2008), Collins et al. (2007), Roxas and Chadee (2012)</td>
</tr>
<tr>
<td>Employing an environmental officer, manager or team</td>
<td>Hitchens et al. (2005)</td>
</tr>
</tbody>
</table>

**Table 4:** Environment-related CSR practices by SMEs
Pseudonym Description of the products/services offered

<table>
<thead>
<tr>
<th>Pseudonym</th>
<th>Description of the products/services offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>eCRM</td>
<td>Provided Internet-based or client-run customer relationship management (CRM) software so companies could, for instance, manage their clients and disseminate email newsletters.</td>
</tr>
<tr>
<td>ePromo1-6</td>
<td>Provided graphics/logo design, email marketing and/or SMS (mobile phone texting) marketing services in addition to many of the WebDev services.</td>
</tr>
<tr>
<td>ePromoPrint1-4</td>
<td>Provided print marketing services in addition to many of ePromo services.</td>
</tr>
<tr>
<td>ePromoVideo</td>
<td>Provided video production and editing services in addition to ePromo services.</td>
</tr>
<tr>
<td>PrintMagazine</td>
<td>Published a magazine specifically aimed at those in the vegan community.</td>
</tr>
<tr>
<td>PrintPromo</td>
<td>Provided graphic design services for mainly printed goods.</td>
</tr>
<tr>
<td>Teleco1-3</td>
<td>Provided information technology infrastructure.</td>
</tr>
<tr>
<td>WebDev1-3</td>
<td>Designed websites in addition to WebHost services.</td>
</tr>
<tr>
<td>WebHost1-2</td>
<td>Provided website hosting, domain name registration and online tools (website builders) so companies could design their own websites.</td>
</tr>
</tbody>
</table>

Table 5: Pseudonyms used for websites
<table>
<thead>
<tr>
<th>Website</th>
<th>Social responsibility activities</th>
<th>Environmental responsibility activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fundraising</td>
<td>Sponsorship (firm or staff)</td>
</tr>
<tr>
<td>ePromo1</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ePromo2</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ePromo4</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ePromo6</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ePromoPrint1</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ePromoPrint2</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ePromoVideo</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Teleco2</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Teleco3</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>WebDev2</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>WebDev3</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>WebHost1</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>eCRM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ePromoPrint3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PrintPromo</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teleco1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>WebDev1</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ePromo3</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>ePromo5</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>ePromoPrint4</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>PrintMagazine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>WebHost2</td>
<td>✓</td>
<td></td>
</tr>
</tbody>
</table>

**Table 6:** CSR practices communicated on SME websites
<table>
<thead>
<tr>
<th>Stakeholder(s)</th>
<th>Community</th>
<th>Client-Community</th>
<th>Employees</th>
<th>Environment</th>
<th>Client-Envir.</th>
<th>Supplier-Environment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Website</strong></td>
<td>Commitment to community</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ePromo1</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
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<tr>
<td>ePromo2</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>ePromo4</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>ePromo6</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>ePromoPrint1</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>ePromoPrint2</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>ePromoVideo</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>Teleco2</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>Teleco3</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>TelecoVideo</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>WebDev2</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
<td>✓ ✓ ✓ ✓</td>
</tr>
<tr>
<td>WebDev3</td>
<td>✓ ✓ ✓ ✓</td>
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**Table 7**: SME relationships with and influence on stakeholders in CSR communications