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## Article

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## ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | RESEARCH ARTICLE

# Use of social networks as a CSR communication tool

Francisco-Javier Cortado<sup>1</sup> and Ricardo Chalmeta<sup>1\*</sup>

**Abstract:** The aim of this paper is to analyse the use of online social networks as a tool for Corporate Social Responsibility (CSR) communication and management. To this end, an analysis was performed of the messages posted by the 20 Spanish companies with the highest market capitalisation and the responses that they received on two of the most popular online social networks, Facebook and Twitter. The results of the analysis of these data show that the tendency has been to use social networks for the one-way communication of aspects of CSR related with the organisation. Therefore, it is necessary to change the way companies communicate their CSR issues by shifting to a two-way communication approach, as has been the case in other kinds of enterprise relations with their stakeholders.

**Subjects:** Communication Ethics; Corporate Social Responsibility; Corporate Social Responsibility & Business Ethics; World Wide Web

**Keywords:** Corporate Social Responsibility; enterprise sustainability; social networks; Corporate Social Responsibility communication; Facebook; Twitter

### 1. Introduction

An online social network can be defined as a set of online spaces where users create profiles, maintain a dynamic list of contacts for professional or social issues and actively interact (or network)

### ABOUT THE AUTHORS

The authors are members of the research group in Systems Integration and Re-engineering (IRIS). It is a multidisciplinary group set up at the end of 1997 and made up by faculty members from different departments of Jaume I University at Castellón ([www.iris.uji.es](http://www.iris.uji.es)). The group's main aim is to establish a stable framework to do research in organisations' management and information systems. The goals and results of the research activities are always oriented to the resolution of companies and public organisations' real problems. The research reported in this paper is related to our research line "Enterprise sustainability and corporate social responsibility".

### PUBLIC INTEREST STATEMENT

In contrast to the decision-making processes based solely upon the interests of shareholders, in a correct Corporate Social Responsibility (CSR) approach, stakeholders including e.g. governmental bodies, political groups, trade associations, communities, associated corporations, employees and the public, should be involved in the company decision-making processes.

To do it properly, companies have to interact with stakeholders in CSR issues and online social networks are the best media to do it. Therefore, it becomes necessary to analyse whether today companies are addressing CSR communication through online social networks using an interactive approach.

In this paper, we have demonstrated that (1) companies are using Facebook and Twitter to communicate their CSR issues, (2) Twitter is more frequently used to communicate CSR issues than Facebook, (3) there is a low level of interactivity in companies' CSR posts and tweets and (4) although Facebook is less often used than Twitter to communicate company CSR, interactivity is higher in Facebook.

using these websites (Krishnan, 2012). In this interconnected globalised world, online social networks have drastically changed the way in which people and companies inform, communicate and connect with each other. Platforms of online social networks such as Twitter, Facebook or Youtube have hundreds of millions of users (people and companies) that constantly interact, thereby giving rise to new levels of conversation that were previously impossible to achieve (Burson-Masteller Communications Group, 2010). Therefore, online social networks are playing a key role when it comes to managing the relationship between company and stakeholders. Organisations have realised this and many companies have begun to adopt online social networks as an instrument to use for various purposes in organisations such as strategic management, research and development, marketing/sales, finance, human resources, security, advertising and promotion, branding, public relations, crisis management and many more, with a great impact on the performance of organisations (Parveen, Jaafar, & Ainin, 2015).

This scenario creates a new model of communication between the company and its stakeholders. In contrast to the decision-making processes based solely upon the interests of shareholders, stakeholder theory argues that there are other parties that should be involved (Kakabadse, Rozuel, & Lee-Davis, 2005), including e.g. governmental bodies, political groups, trade associations, communities, associated corporations, prospective employees and the public at large. As Global Report Initiative<sup>1</sup> states, organisations should define and select their stakeholders, including approaches for engagement and frequency of engagement by type and by stakeholder group. However, in the old communication model, the company develops the message and transmits it one-way to its stakeholders, who may or may not have been willing participants in the communication process. The control over the dissemination of information is in the hands of the marketing organisation (Glynn & Faulds, 2009). Print media, TV channels and websites are the main media used for the companies. In this old communication model, there is a disparity between the volume of information and its dispersion; communication is primarily unidirectional/expositive; and companies do not sufficiently use external criteria to guarantee the corporate behaviour they report (Angeles & Capriotti, 2009).

In the new model of communication, two-way communication between the company and its users through the social networks is gradually gaining significance (Parsons, 2011). Corporate Social Responsibility communication can benefited of this new scenario also. Corporate Social Responsibility (CSR) can be defined as the commitment of organisations to improve social welfare through the correct management of their social, environmental and economic impacts and their relationships with different groups of stakeholders (Ihlen, Bartlett, & May, 2011; Zhang, Morse, Kambhamptati, & Li, 2014). CSR is becoming as an important factor for influencing a company's image, reputation and stakeholder relations (Etter, 2013). However, organisations continue to display a low level of communication regarding CSR matters, and it is an element that offers difficulties when it comes to implementing it in companies (Vinke, 2011). Stakeholder expectations are constantly in change and a company's CSR communication must be evaluated on a frequent basis (Morsing & Schultz, 2006). As a result, the focal point within CSR communication has to be moved from focusing on companies managing stakeholders (one-way communication) to focusing on the interactions (dialogue) between company and stakeholders. The purpose of engaging in a dialogue is to create a shared understanding so as to accommodate critical stakeholders. In contrast, one-way communication is defined as information from a sender to a receiver, which indicates that the company only gives sense to the stakeholders, and it is not really concerned with how stakeholders make sense to the company (Engsig, 2011). The increase in CSR communication interactivity leads to higher message credibility and stronger feelings of identification with the company, and also boosts corporate reputation as it is showed in the study carried out by (Eberle, Berens, & Li, 2013). Companies should focus on engagement and two-way conversations to maximise the potential for long-term relationships with stakeholders (Grunig & Grunig, 2008). The online social networks enable companies to increase CSR communication and engagement among the company and their functional and/or formally organised stakeholders like consumers, employees, shareholders and suppliers (Eberle et al., 2013), as well as among the company and individual citizens and/or less formally organised social movement

actors (Whelan, Moon, & Grant, 2013). This is because they are very inclusive and popular by their relatively low financial, operating, communication and organising costs, and their decentralising and interactive possibilities.

This emergence of online social networks provides companies with new alternatives in the field of CSR communication with many potential benefits but also has its risks. As a result, companies are increasingly concerned about the impact of the use of online social networks for interactive CSR communication on their reputation. Companies can use online social networks to discuss CSR topics and activities (Krätzig & Warren-Kretzschmar, 2014), but users can also employ them to express the complaints and negative impressions they have about the organisations, thus producing a very damaging form of advertising (Einwiller & Steilen, 2014; Vinke, 2011). Furthermore, poor online social networks' interactivity can produce a bad image and a bad reputation. For example, stakeholders are very active in online social networks during crisis and the main comments are focused on company's crisis responsibility and few are related to problem solution or rational analysis of the causes of the incident. A little interest in engaging with the stakeholders, for example fostering emotional support through online social networks, decreases corporate reputation as in the case study showed by (Yin, Feng, & Wang, 2015).

In the past, companies had little interest in interacting with stakeholders in CSR issues (Angeles & Capriotti, 2009). Therefore, it becomes necessary to analyse whether today companies are addressing CSR communication through online social networks or not and, if so, whether they are doing it correctly using an interactive approach, that is "a two-way communication between source and receiver" (McMillan, 2006). There are few quantitative empirical studies related CSR communication through online social networks and they are focused on Twitter. Therefore, there is room for new studies that (1) analyse other online social networks like Facebook, (2) perform longitudinal analyses to study the trend or (3) analyse a new cultural environment considering companies in other countries. This paper analyses the use of the integration of two online social networks (Twitter and Facebook) within the CSR management of the 20 most important Spanish companies in terms of market capitalisation between 2011 and 2013. The aim is to show how these companies are using social networks and the importance they give to discuss sustainability and social responsibility with their stakeholders over the social networks. The results from this study show that there has been a clear progression in the amount of information about sustainability and CSR posted by these companies on social networks in recent years. But it has been seen how two-way communication between the company and users is practically non-existent. On the other hand, of the two social networks that were analysed, Twitter is the one that shows more activity by companies when it comes to CSR communication. Nevertheless, it has been observed that although more content is generated on Twitter, Facebook presents a higher percentage of user interaction with respect to the total number of CSR-related messages.

This paper is structured as follows. Section 2 reviews the theoretical and empirical literature related with CSR communication through online social networks. Section 3 shows the research methodology. A description of the research findings is given in Section 4. Section 5 presents the analysis of the findings. Finally, Section 6 contains the conclusions from the study

## 2. Literature review

### 2.1. Theoretical literature review

#### 2.1.1. CSR communication and stakeholder theory

CSR has been defined in many different ways in the literature. Over the last few decades, different authors have developed the concept with small variations as companies have progressively taken on responsibilities that go beyond their own benefits and profits (Capriotti, 1999; Carroll, 1999; Waddock, 2004). In general, CSR is focused, at the very least, on the way in which corporations manage their economic, social and environmental impacts, and their relationships and negotiations with different

groups of stakeholders and society in general (Ihlen et al., 2011). Commitment to stakeholders, leadership and governance, CSR communication and reporting, and business alliances are some of the strategies that can be used to incorporate CSR within an organisation (Visser & Tolhurst, 2010). With his “Stakeholder Theory”, Freeman contributed to the development of CSR by shifting attention to stakeholders (Edward, 1984). Stakeholders were defined by Freeman as “any group or individual that can affect or be affected by the realisation of an organisation’s purpose”. He focused on the development of a new approach in which it is necessary to acknowledge and adapt to the demands and needs of the major stakeholders in order to keep the organisation competitive within a continually changing milieu. Only by meeting the needs of company’s various stakeholders can the organisation survive and succeed (Yin et al., 2015). But these commitments and actions that are implemented cannot remain internalised within the company. Organisations must engage their stakeholders and invite them to discuss their concerns and what they expect from corporations (Cohen, 2010). Companies must incorporate stakeholders’ demands into their business strategy in order to remain economically, socially and environmentally sustainable (Andersen, Madsen, & Nielsen, 2010), since they are the ones who can influence an organisation’s results in the future (Groot Larsen, 2010). As a result, stakeholder theory has evolved from a focus on stakeholders being managed by companies to a focus on the interaction that companies have with stakeholders.

Morsing and Schultz (2006) continued with the line of thought, although they went a step further by considering that the relationship with stakeholders must be based on interactivity, dialogue and mutual commitment so as to set up a framework of transparency and responsibility in a new model for doing business. They developed three models of CSR communication based on three possible types of relationship with stakeholders: *stakeholder information strategy*, *stakeholder response strategy* and *stakeholder involvement strategy*. The only aim of the first model is to establish a one-way channel of communication in which the company simply offers information to its stakeholders. The second model goes a step further and a two-way channel is opened up in which opinions and tendencies from the milieu are taken into account, but always with the aim of adapting the company to possible changes in search of economic benefit or profit. The third model is where a true two-way channel of communication is established in which dialogue with stakeholders is fostered so as to be able to carry out actions that result in some mutual benefit. The essence of stakeholder theory is not about one-way stakeholder engagement, but a two-way communication process where shared understanding is co-created by a company and its stakeholders.

Therefore, to be able to fully integrate stakeholders’ expectations within the organisation, it is necessary to change from monologues to dialogues, thereby making the consumer and any other stakeholder the core of the system (Newig et al., 2013; Madinabeitia, 2010: 49). Dialogue, as a model allowing the exchange of ideas and opinions, must be based on two principles (Kent & Taylor, 1998). First, both parties must be willing to display an open attitude and to listen to the other party, although they disagree, and, second, the dialogue must be focused on intersubjectivity (DiStaso & McCorkindale, 2013). This dialogue must be ethical, honest and direct in terms of transparency, as well as authenticity (Gilpin, 2010). Accordingly, CSR communication arises as the need not only to focus on performing social responsibility activities, but to go a step further and communicate these socially responsible activities and commitments both internally and externally to all the company’s stakeholder groups (Basil & Erlandson, 2008; Isenmann, 2006). This produces new challenges to stakeholder theory and how to manage CSR communication. Because even proactive, transparent CSR communications often ignore the issues that stakeholders are interested. Moreover, stakeholders believe companies communicate opportunistically about CSR commitments, and sometimes pushing CSR-related communications messages can foment mistrust and foster indifference (Illia, Zyglidopoulos, & Romenti, 2015). These are new added risks that companies must face and include in their current model of communication management.

One tool that has opened up new perspectives in two-way communication is the Internet. This global system of interconnected networks has revolutionised the way we understand relationships, communication, consuming and participation in general in any domain of everyday and social life

(Viñarás, Cabezuelo, & Seijas, 2014). Companies and all kinds of organisations, whether public or private, started using websites as a window to approach their customers, consumers or any other stakeholder. Now, it is much easier to share any information instantaneously and with an almost negligible cost, which makes it very easy for any organisation to pass on to users the commitment and actions carried out in the field of CSR. On the other hand, if a company behaves in an unethical manner somewhere in the world, this news can be transmitted and shared worldwide in just a few seconds.

### *2.1.2. CSR communication in the social networks*

Within the wide range of services offered on the Internet, the use of online social networks has grown exponentially in recent years. Unlike websites, these networks allow greater ease of access to dialogue and communication among users. This is the age of Web 2.0, which offers companies a number of possibilities in their management of CSR communication and dialogue with their stakeholders. Web 2.0 refers to applications that promote contents generated by the user, the sharing of those contents and their collaborative creation (Coombs, 2012). The social media stand out among these applications as one of the main founding elements of this new generation known as Web 2.0 (Vinke, 2011). Social media are based on web and mobile technology media that allow the creation and exchange of contents generated by the user as well as social interaction and communication (Burkhardt, 2009). These include online social networks, blogs, localisation services, video sharing sites, etc. (Gómez, 2012), online social networks being the ones that have undergone the greatest growth in popularity (Vinke, 2011). Online social networks are web services that enable users to build a public or semi-public profile within certain limits or conditions of privacy that vary from one extent to another depending on the social network. The main function that they offer is that of connecting you with other users in order to share information and to see contacts with other profiles, while yours can also be seen by others (Boyd & Ellison, 2008). Some of the advantages offered by these networks include their worldwide popularity, the low cost involved in implementing them, instantaneous communication, the ease with which real-time measurements can be made, etc. (Madinabeitia, 2010).

This evolution from Web 1.0 to Web 2.0 has gone hand-in-hand with an increase in two-way communication over the Internet. This has opened up new possibilities for CSR communication in companies. Online social networks have contributed to the development and transformation of CSR to such an extent that authors such as Visser (2010) call it the Age of CSR 2.0. The speed of communication and the connectivity of many actors bringing different voices to the debate of CSR are what Castelló, Morsing, and Schultz (2013) call the pluralisation process. Users of online social networks, in general, are calling for a closer, more committed and transparent relationship with companies (Ros-Diego & Castelló-Martínez, 2012). As a result, organisations have to go a step further with regard to online social networks. They need to enhance the CSR communication of their responsible actions not only to generate a profit, but also as a way to contribute to their commitment to and promotion of CSR (Ros-Diego & Castelló-Martínez, 2012). As a result of this, CSR communication is no longer directed by organisations in the sense that best serves their interests. Now the receivers, in this case consumers and other stakeholders, have a greater capacity to control the message (Hansen, 2012). These users call for companies to perform more responsible actions and such demands become widespread in very little time. Organisations must therefore be capable of enhancing the ties with their users by building a social capital that yields benefits for all the parties involved (Vinke, 2011).

## **2.2. Empirical literature review**

### *2.2.1. One-way communication studies*

The Internet, as the most powerful communication tool, offers a new pathway for CSR communication (Capriotti & Moreno, 2007). The empirical studies on one-way CSR communication over the Internet have focused mainly on the analysis of corporate websites. The main conclusions of these studies are that (1) The characteristics inherent to such websites make them static tools that offer



less possibility of interacting with users than in the case of online social networks, (2) CSR communication through corporate websites ought to be performed in an effective way, taking advantage of the distinctive features for CSR web design and content (Chaudhri & Jian Wang, 2007) and (3) CSR websites need to be improved to reflect and promote public satisfaction and organisation expectations (Gomez & Chalmeta, 2011).

In addition to corporate websites, as online social networks have grown in popularity, many organisations have realised how important it is to be present in them. Thus, many companies gradually started to adopt these applications, using a one-way communication approach, as tools for marketing and that enable them to connect with customers and other stakeholders (Glynn & Faulds, 2009). The ways in which they are useful to companies have also evolved so that they are no longer just a means to increase sales, but have become a tool that allows a company to be far more aware of stakeholders and their needs.

#### 2.2.2. Two-way communication studies

CSR communication must in turn generate an interest in stakeholders and a response from them, thereby inducing them to approach the company through a two-way process of communication that encourages an exchange of ideas on the topic and which can elicit opinions, collaborations and even changes in behaviour and attitudes (Gómez, Chalmeta, & Sosa-Valera, 2012). Nevertheless, this new way of understanding CSR communication, in which interaction with stakeholder groups have come to play a leading role, has placed companies in a two-pronged situation (Knudsen, 2013). There is, on the one hand, the reasonable need to communicate CSR but, on the other, communicating certain aspects of CSR carries with it the chance of the company getting some bad publicity. This is what Morsing, Schultz, and Nielsen (2008) called the “Catch 22” paradox, after the novel of the same name. As a result of this, as (Illia, Zyglidopoulos, et al., 2015; Illia et al., 2015a) states, most of the companies are not successful in fostering this two-way process of communication because they try to have conversations only about the things they want to. Hence, stakeholders feel that the conversation is a monologue and lose their interest in companies’ CSR communication.

Therefore, organisations should change their strategy with regard to online social networks. Value is not created for the company or for stakeholders just by being present. To gain full business value from social media, firms need to develop implementation strategies based on three elements: (1) *mindful adoption*, which includes making good decisions about which platform(s) to adopt and how they should be used, assigning responsibility for governance and managing risks; (2) *community building*, which includes promoting an environment that is conducive to participation and interactivity; and (3) *absorptive capacity*, which includes the ability to recognise and acquire new knowledge and to subsequently be able to exploit any knowledge provided by their stakeholders (Culnan, McHugh, & Zubillaga, 2010).

Online social media afford organisations a better connection with their stakeholders through engagement and interactivity, but research has rarely shown that organisations are truly committed to this engagement and interactivity. It has, however, shown that advocacy organisations rarely use online social networking sites or blogs to create dialogue; instead, their primary focus is on information sharing (Waters & Williams, 2011). Nevertheless, it seems that this scenario is changing as some studies begin to show that companies are increasing the quantity and quality of their interactivity through online social networks, as is the case of the study by Burson-Masteller (Burson-Masteller Communications Group, 2011) for companies listed on the Fortune Global 100 or the study carry out by (de Bakker & Hellsten, 2013). But this increase in interactivity through online social networks is not being fulfilled for CSR issues. It is true that there is an increasing number of CSR matters communicated through online social networks, mainly by green companies (companies with a higher CSR rating). Such companies are more proactive in adopting and building greater online social networks’ presence for CSR issues (Reilly & Hynan, 2014), and as a result these companies have a stronger virality of their messages Kiljae et al., (2013).

Yet, the full potential of online social networks, as a tool for interactivity in CSR issues, is still not being fully exploited (Capriotti, 2011; Castelló et al., 2013; Kemna, 2013). Despite repeated scholarly suggestions that organisations should adapt interactive principles on their websites and social media accounts, organisations have not responded proactively by changing the nature of their CSR communication (Waters & Williams, 2011). This lack of interest in interactivity displayed by companies was confirmed by (Etter, 2013), who analysed 41,864 Twitter messages from the 30 most central corporate accounts in a CSR Twitter network. The conclusions of this work showed that companies do not actively seek two-way communication with their stakeholders about CSR issues in online social networks.

Although until 2013, little attention had been paid to the importance of social media in the CSR (Whelan et al., 2013) over the last couple of years, there has been an important increase in this subject. Nevertheless, the number of studies about the interactive features of CSR is still insufficient. Examples of such research include Etter's quantitative studies on Twitter Etter, (2013, 2014) and a qualitative study on social media in general (Illia, Zyglidopoulos, et al., 2015). Therefore, there is room for new studies that (1) analyse other online social networks like Facebook (Gómez, 2011), (2) perform longitudinal analyses to study the trend or (3) analyse a new cultural environment considering companies in other countries. To help to solve this problem, this paper describes an empirical study conducted to answer the following research questions:

- (1) Are companies using Facebook and Twitter to communicate their CSR issues (RQ1)?
- (2) Which online social network is more commonly used: Facebook or Twitter (RQ2)?
- (3) Are companies promoting interactivity in their CSR posts and tweets? What is the trend (RQ3)?

In this study, we consider one-way communication as referring to reports about a company's CSR issues produced by the firm-centric and controlled CSR communication strategy, without any debate. In opposition to this, we consider that there is a two-way communication (or dialogue or interactivity, which are considered synonymous in this paper) when companies allow stakeholders and individual citizens and/or less formally organised social movement actors to post comments on company CSR messages (and to read comments posted by others) and the company answers these comments.

### 3. Methodology

With the aim of exploring the extent to which online social networks have been incorporated within companies, an analysis was performed on a sample consisting of the 20 most important Spanish companies in terms of market capitalisation in 2014. Therefore, the unit of analysis is this group of companies and the unit of sampling are the messages posted by these 20 companies on their online social network profiles Facebook and Twitter. This group of companies belongs to what is known as the IBEX 35. The sample was selected because these companies are driving organisations: what they do is a reference for other Spanish and international companies. These big Spanish companies are in the top positions in the main international CSR ratings, and Spain is the European country with the most international companies at the top of those ratings. This is due to European and Spanish laws as well as pressure from stakeholders (Olcese, 2013).

This sample and paper objectives are different to the above quantitative studies about two-way communication. So, (Kemna, 2013) focuses on 89 fast-growing software companies in America that were founded in 1990 or later. Kemna analyses 10 tweets per company which were selected using a systematic random sample method. Data were collected between 21 March 2013 and 26 March 2013. Waters and Williams (2011) examine how government agencies are using Twitter to communicate with their audiences through content analysis of 1,800 updates from 60 government agencies. Etter (2014) analyses 40,000 tweets extracted and manually coded to identify the 30 most central corporate accounts in a CSR Twitter Network. Kiljae et al. (2013) analyse the 222 firms that have Twitter activities and have CSR and CSIR ratings from the US Fortune 500. The data collection was performed between 12 May and 25 May 2012. Reilly and Hynan (2014) explore 16 global



corporations from 4 different industry sectors selected based on their rankings in the global companies sector of Newsweek's Green Rankings for 2012. Social media activity was measured by calculating the Total Facebook likes and the Twitter followers. de Bakker and Hellsten (2013) analyse activist groups' online presence via their websites using a combination of methods to study both the structural positioning of websites (hyperlink network analysis) and the meanings in these websites (semantic co-word maps). Culnan et al. (2010) and Burson-Masteller (2011) analyse whether the largest 100 companies in the Fortune Global 500 index are using at least one of the most popular social media platforms: Twitter, Facebook, YouTube or corporate blogs. Finally, Gómez et al. (2012) carry out a content analysis of Facebook and Twitter official profiles of the 50 most admired companies from the Fortune list of 2010 between 1 December 2010 and 31 January 2011. The objective is to analyse the frequency of use of these two social media platforms.

The methodology used consisted in carrying out a comprehensive search for messages posted by IBEX 35 companies on their online social network profiles so that the data obtained could later be evaluated. In the last three years, the IBEX 35 companies have significantly increased their presence on online social networks. On the one hand, the percentage of companies with profiles on Twitter has risen from 51.4% in 2010 to 71.4% in 2013 (Estudio de Comunicación, 2013). On Facebook, on the other hand, the percentage was 25.7% in 2010 and had gone up to 57.1% in 2013. This growing involvement in social networks makes it more important to have a deeper knowledge of how these companies have evolved in recent years when it comes to CSR management and communication. It also becomes crucial to determine their development not only as just a simple means of communication but also as an instrument allowing dialogue and interactivity with the users of the social networks.

The social networks chosen for analysis in this research were Facebook and Twitter. This choice was made for two main reasons: the large number of active users they have and the fact that the companies are present on these social networks. According to Comscore data from December 2012 (ComScore, 2013), in Spain, approximately 17 million people use Facebook, 9.7 million use Tuenti and 5.7 million use Twitter. In order to find out whether the companies that make up the IBEX 35 had a corporate profile on Facebook or Twitter, first of all a search was conducted on their main websites to determine whether there were links to profiles on Facebook and Twitter. If this was not the case, then search engines like Google and Bing were used to carry out a wider search. The third and last alternative was to search on the Facebook and Twitter websites themselves. In these last two cases, the accounts were found to be official and not administered by users who had nothing to do with the company. Any profiles that were not administered by the company or were related to topics other than the organisation's activities or CSR were not taken into account.

The time window selected for data collection was 2011–2013. The number of messages posted on the social networks over this three-year period was very high as they have to be manually coded. To solve this problem, we decided to analyse just one single month per year, which would be the same one for each of the three years and the different companies, in an attempt to ensure uniform sampling. The month that was finally chosen was November, due to the fact that it is one of the months with the fewest bank holidays and does not coincide with any general holiday period (Christmas, Easter and summer). Thus, the messages evaluated in the study were those posted by each of the IBEX 35 companies in the months of November 2011, 2012 and 2013.

After having established these prior conditions, all the messages, of any kind, posted by the companies (posts and tweets) both on Facebook and on Twitter within the stipulated time window were collected and analysed. Later, the messages were classified according to whether they were linked with the company's CSR or not. To do so, we used a criterion consisting in an assessment of the content by which a message is considered a CSR message if its content is related with at least one of the CSR categories established by the Global Reporting Initiative (*economic, environmental, labour relations, human rights, society and product responsibility*) or to other CSR topics, such as communicating

the annual CSR report, CSR achievements and prizes, and any other subject that encourages communication and discussion on CSR-related topics (Gómez, 2012).

After gathering together all the messages and highlighting those related with CSR, in accordance with the above-mentioned criteria, the replies given by users to each of the messages posted were then analysed to avoid replies that had nothing to do with the initial content of the message. In the case of Facebook, replies can be seen by clicking on the “View Comments” option of each message, while in Twitter the responses that are posted can be observed by clicking on the “Details” option that appears in the “tweet”.

Lastly, and as one of the main aims of this study, the interactivity (one-way and two-way communication) of the company with its users was studied based on the dialogue it holds with them. The final result was a classification of CSR messages posted by the company according to the degree of interactivity with the user. Those messages in which the company does not interact with users apart from the initial post were therefore included within the category “One-way communication”. Messages in which the company posted responses to comments from other users were considered as belonging to the category “Two-way communication”. Comments that had nothing to do with the initial content of the message were not taken into account, since users commonly utilise them as if they were a customer service tool.

A coder, one of the authors of this paper, was trained to analyse whether company messages (5,522 in total, 416 in Facebook and 5,106 in Twitter) were linked to the company CSR (1,235 of these 5,522, 102 in Facebook and 1,133 in Twitter), to analyse users’ replies, and to analyse companies’ answers to users’ replies. The other author of the paper, who was not involved in coding development, was also trained to analyse the reliability. The authors cross-validated each subjective assessment and solved all discrepancies until 100% agreement was reached.

### **3.1. The IBEX 35 companies on the social networks**

The IBEX 35 embraces the most important names on the Spanish stock exchange. It is drawn up by *Bolsas y Mercados Españoles* and includes a total of 35 companies. The liquid assets of these companies make them the main business references in the country, and some of them are in the top tier internationally. Despite their significance on the national market, however, not all of them make use of the social networks. Of the 35 companies, only 20 of them currently have a Facebook profile and 25 of them are present on Twitter. Acerinox, ACS, Ebro Foods, Grifols, IAG, Inditex, OHL, Repsol, Técnicas Reunidas and Viscofan are not present on either of the two social networks. Hence, these companies will not be taken into account in the analysis. Annex 1 shows the accounts and number of followers of each of these companies<sup>2</sup> both on Facebook and on Twitter. The average number of followers of the 20 companies with a profile on Facebook is 37,369. DIA stands out as the company with the highest number of followers, with a total of 197,754. The average is lower on Twitter, 11,728 followers per company, although the total number of companies with a Facebook account is higher, with a total of 25. On this social network, Acciona is the company with the most followers: 49,457.

In the following, an overall and individual analysis will be performed to determine how the IBEX 35 companies have evolved in recent years when it comes to integrating CSR communication within these two social networks, together with their level of interaction with users.

## **4. Results**

In accordance with considerations presented in the Methodology in section 4, a total of 5,522 messages were collected, of which 416 were from Facebook and 5,106 from Twitter; all messages were posted in the months of November 2011, 2012 and 2013. These messages were analysed and those concerning the CSR of the company were selected. These latter were examined in greater detail in terms of their thread, taking into account the number of responses each message generated and whether the company interacted with users or not. The overall results obtained can be seen in Table 1:

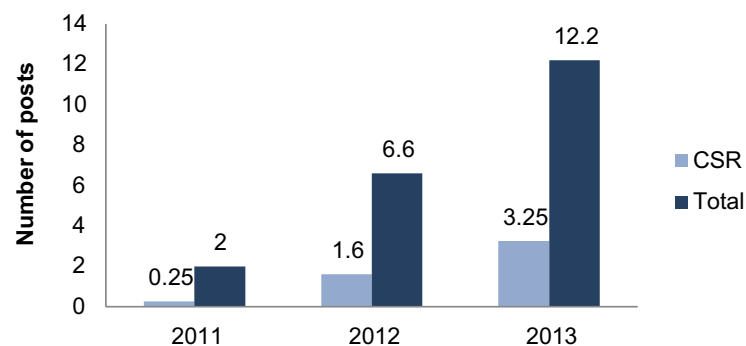
**Table 1. Total messages posted in the months of November 2011–2013 for all the companies**

	Facebook			Twitter		
	2011	2012	2013	2011	2012	2013
Total posts	40	132	244	862	1,654	2,590
CSR posts	5 (12% of the total)	32 (24% of the total)	65 (26% of the total)	190 (22% of the total)	445 (26% of the total)	498 (19% of the total)
CSR posts with re-sponses	2 (40% of CSR POSTS)	15 (46% of CSR posts)	26 (40% of CSR posts)	6 (3% of the CSR posts)	19 (4% of CSR posts)	47 (9% of CSR posts)
Number of responses to CSR posts	2	37	68	6	30	53
CSR posts with company-user dialogue	1 (50% of CSR posts with answers)	3 (20% of CSR posts with answers)	6 (23% of CSR posts with answers)	0 (0% of CSR posts with answers)	4 (21% of CSR posts with answers)	6 (12% of CSR posts with answers)

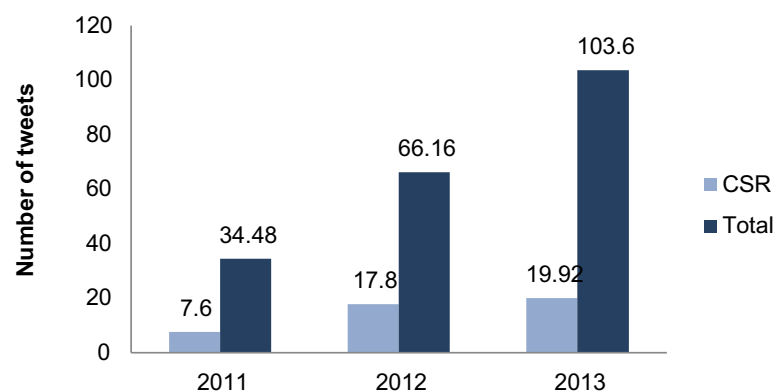
In general, it can be seen that the IBEX 35 companies have gradually increased their presence on social networks over the years. The total number of messages has increased sixfold on Facebook and threefold on Twitter. The number of CSR-related posts has also grown considerably. This can be confirmed by observing the average number of posts per company during November in Figures 1 and 2:

These data reveal two significant aspects. On the one hand, Twitter is the social network where most CSR-related messages are posted. In 2013, the IBEX 35 companies sent an average of 20 CSR-related messages a month to Twitter, whereas in that same year on average only three messages

**Figure 1. Average number of posts per company on Facebook in November.**



**Figure 2. Average number of tweets per company on Twitter in November.**



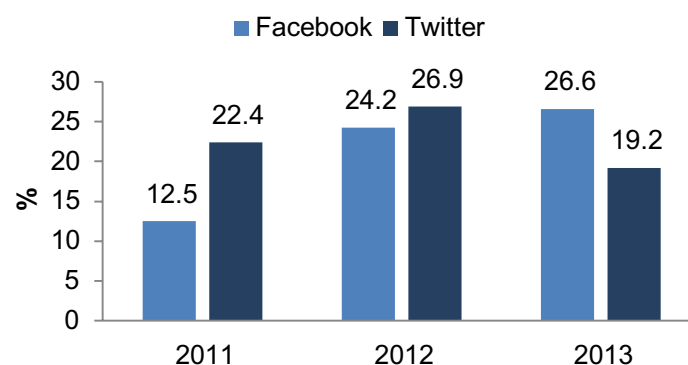
were posted per month on Facebook. Telefónica stands out from the rest with over 100 CSR-related messages on Twitter in 2013, a figure that is way above the average. On the other hand, it can be seen how the average number of messages posted on these two social networks has increased year by year. The rise that took place between the years 2011 and 2012 is especially significant. From that year on, although the number of posts grew, it did not do so to the same extent as the previous year. The growth in the number of posts concerning CSR seems to have levelled off, especially on Twitter.

Exploring these data in greater depth allows us to analyse the percentage of CSR-related posts with respect to the total number of messages on each social network. Figure 3 shows the evolution of this percentage between the years 2011 and 2013 on the two social networks:

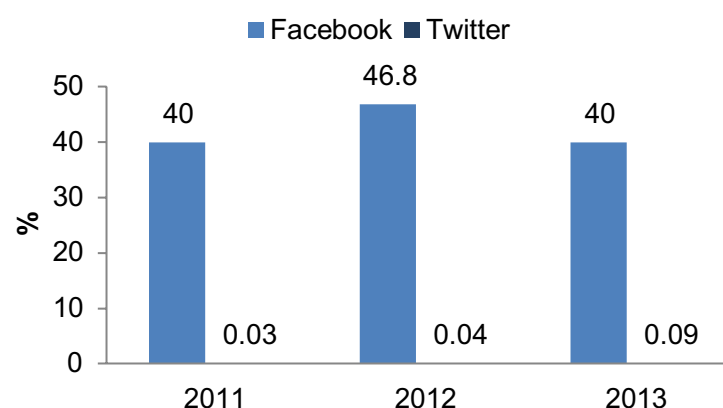
The IBEX 35 companies use Facebook increasingly more often to offer users information about CSR. The percentage rose from 12.5% of posts related to CSR in 2011 to 26.6% in 2013. Although in terms of the total number of messages about CSR, Twitter still leads, it seems that the companies use Facebook more regularly to communicate on a variety of topics, as shown by the fact that the number of tweets about CSR has grown but the percentage with respect to the total number has actually gone down. Nevertheless, with respect to data from 2010, when the percentage stood at 16%, the percentage increase was also significant in the three years that followed.

After analysing the volume of messages that the IBEX 35 companies post about CSR each month and their growth in recent years, it is interesting to examine how the interaction between users and the company has developed. Figure 4 shows the evolution of the number of posts about CSR that got a response from users between the years 2011 and 2013.

**Figure 3. Percentage of CSR-related posts with respect to the total number.**



**Figure 4. Percentage of CSR posts that receive a reply from users.**



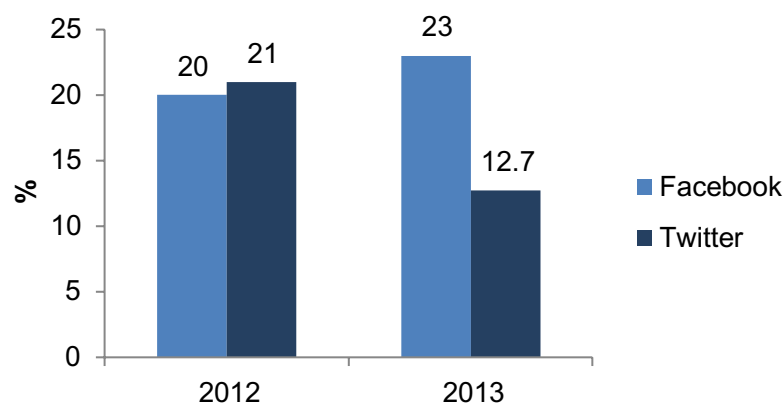
The data obtained showed that on Twitter a large number of messages about CSR are posted, but they receive very few, in fact barely any, responses from users. Messages posted on Facebook attract more attention from users, and although the number of posts concerning CSR is smaller than on Twitter, the characteristics of this social network lend themselves to a higher degree of interaction.

In order to study the type of communication carried out by the IBEX 35 companies (one-way or two-way communication) in greater depth, Figure 5 shows the percentage of CSR-related messages that got responses from users, which in turn gave rise to a reply from the company in 2012 and 2013. The year 2011 was not taken into account because only one message was answered on Facebook.

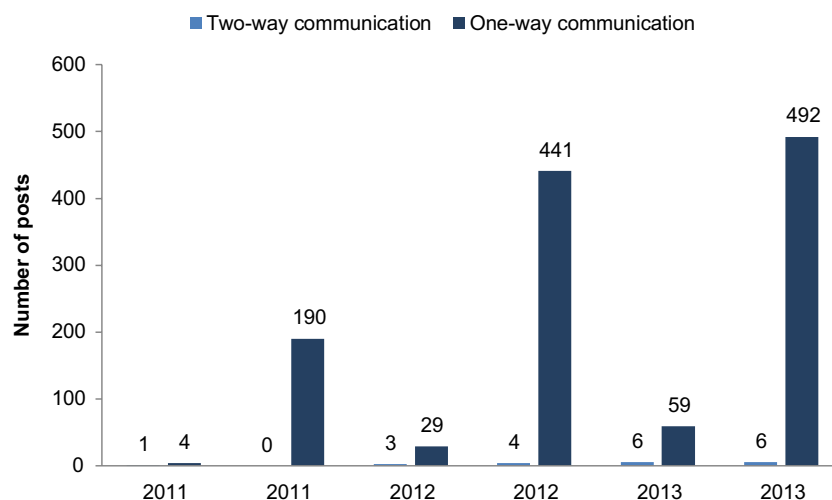
On Facebook, there is a slight increase in the interaction between the company and users' responses with respect to 2012. This contrasts with what happened on Twitter, where two-way communication dropped considerably in terms of percentages. Yet in general, companies do not tend to hold conversations with users very often. Figure 6 shows the significant differences existing between one-way and two-way communication.

The data obtained from Twitter were especially significant, since it can be seen that this social network is used as practically just another channel of information. On Facebook, the differences are smaller, but the result is still poor, because although there are 20 IBEX 35 companies with a profile on Facebook, in November 2013 two-way communication took place on only six occasions. These findings are revealing in terms of the little importance these companies give to establish a dialogue

**Figure 5. Percentage of posts in which the company answered the user.**



**Figure 6. Total number of posts about CSR per month by type of communication.**





with stakeholders on the social networks. The increase that has occurred in recent years is very small, and their communication processes are seen to have very clear limitations. On the one hand, IBEX 35 companies use social networks for CSR communication increasingly more often, but mainly as a channel of information and to disseminate news, without taking advantage of all the potential they offer as regards connecting and interacting with their followers, thereby encouraging feedback that would allow them to carry out CSR practices in accordance with the expectations of their stakeholders. On the other hand, the companies that do attempt to do so fail to motivate users to begin a conversation.

## 5. Discussion

To be able to exploit online social networks potential, it is essential to know both the resources that exist and the stakeholders' expectations and interests. And since the purpose of the tools provided by Web 2.0 is to help close the gap between stakeholders and the company, the person or persons responsible for managing these media, such as the profiles on social networks, must be trained in sustainability and CSR. Furthermore, if CSR is a crucial part of the organisation's communication through these media, the manager or managers of these company profiles on the social networks should be trained in CSR, actively involved in the development of CSR policies and skilled in the management of relationships with stakeholders. Company managers who are in charge of company profiles should be prepared for this new engagement context that reconfigures cultural, network and power relations between the company and their stakeholders (Castelló, Etter, & Aarup-Nielsen, 2015).

The results from this study show that there has been a clear progression in the amount of information about sustainability and CSR posted by IBEX 35 companies on social networks in recent years. One explanation for this could be that they are business-to-consumer (B2C) companies and these kinds of companies are under more pressure from their stakeholders than business-to-business (B2B) companies. But this progression is not general. There are some of these 20 companies that use the online social networks solely as a marketing and advertising channel, while others have profiles both on Twitter and on Facebook but they are hardly ever used.

Of the two social networks that were analysed, Twitter is the one that shows more activity by companies when it comes to CSR communication. Nevertheless, it has been observed that although more content is generated on Twitter, Facebook presents a higher percentage of user interaction with respect to the total number of CSR-related messages.

Yet, in general terms, it has been seen how two-way communication between the company and users is practically non-existent. Posts are mainly just one-way, with a content that is merely informative. And although a positive evolution took place between the years 2011 and 2013, it can be said that it was insufficient. The main conclusion that can be drawn is that the IBEX 35 organisations use online social networks as just another channel of communication, and feedback is not used to find out stakeholders' interests and expectations.

The main reasons for this situation can be found in the lack of commitment by companies to open up these channels of communication and also their failure to implement a solid strategy within the organisation when it comes to managing the social networks as a motor driving the exchange of ideas about CSR. Companies are seen to be reaching a correct level of information about CSR topics through the social media, but at the same time there also appears to be a certain degree of stagnation in the process of reaching the next step, which would be two-way communication. Companies do not generate the atmosphere needed to encourage discussion with users and although attempts are made in some cases, they do not manage to attract the user's attention and fail to motivate stakeholders to strike up a conversation over the social networks. The main consequence of this is that the full potential of these media is not exploited as a way to become more aware of stakeholders' expectations.

To reach online social networks, maximum potential changes are needed in the management model, beginning with a real understanding and comprehension of the online social networks based on a correct planning, use and control of these tools. In order to make good use of the resources they offer, it is necessary to have a thorough understanding of them and the platforms that are best suited to achieve the aims of implementing an appropriate communication process. This also entails knowing how the users of these online social networks work within them, what their preferences are, what attracts and worries them, and mainly what method to follow so that these users view the possibility of beginning a discussion with the company as a constructive process for both parties. Illia, Zyglidopoulos, et al., (2015) summarise it in four suggestions: (1) cultivate a balance between controlling and creating the dialogue; (2) work with stakeholders to address their concerns; (3) facilitate a practical dialogue that is a learning experience for everyone involved; and (4) create platforms that invite stakeholders to influence the implementation of CSR initiatives.

Furthermore, it is also recommendable that the management of online social networks should play a relevant role in the CSR strategy adopted by the company, so that the CSR communication through these media is granted the role it needs to be able to perform correctly. This must be linked to the fact that the person, manager or team responsible for controlling the social profile of the company has to be properly trained in sustainability and CSR, actively involved in the development of CSR policies and skilled in the management of relationships with stakeholders.

This change in direction would indicate the organisation's greater commitment to CSR and its stakeholders. It would be a step forward in the integration of dialogue over the social networks. The exchange of information flows over the Internet and the social networks is becoming a necessity and the companies that will be successful in the future will be those that know how to anticipate coming trends and use these media to offer all their stakeholders greater information on the way they operate. And CSR communication, which is increasingly more important in the business sector, will be a crucial element for establishing strong ties with users and with stakeholders in general.

## 6. Conclusion

Stakeholder theory argues that the companies' decision-making processes should involve any group or individual that can affect or be affected by the realisation of an organisation's purpose. As a result, the focus within CSR communication has to be moved from companies managing stakeholders (one-way communication) to dialogue and engagement between company and stakeholders (two-way communication).

Online social networks offer companies a good solution to CSR communication. They allow to interact with stakeholders in CSR issues in a two-way communication approach. However, in the past companies had little interest in interacting with stakeholders in CSR issues. Therefore, it becomes necessary to analyse whether today companies are addressing CSR communication through online social networks or not and, if so, whether they are doing it correctly using an interactive approach.

There are few quantitative empirical studies related to CSR communication through online social networks and they are focused on Twitter. Therefore, there is room for this new quantitative study that (1) analyses the use of the integration of two online social networks (Twitter and Facebook) within the CSR management, (2) performs longitudinal analyses to study the trend and (3) analyses a new cultural environment considering companies in other countries.

In this paper, we have demonstrated that (1) companies are using Facebook and Twitter to communicate their CSR issues, (2) Twitter is more frequently used to communicate CSR issues than Facebook, (3) there is a low level of interactivity in companies' CSR posts and tweets and (4) although Facebook is less often used than Twitter to communicate company CSR, interactivity is higher in Facebook than in Twitter. Results have important management implications, because the main conclusion is that companies are not using the full potential of online social networks as a way to improve dialogue and engagement with their stakeholders. Changes are needed in the management

model, beginning with a real understanding and comprehension of the online social networks based on a correct planning, use and control of these tools. Management of online social networks should play a relevant role in the CSR strategy adopted by the company.

One of the main limitations of this research is the fact that the analysis was reduced to just the group of companies that make up the IBEX 35. Another limitation is having focused the evaluation on just two social networks, albeit for the reasons outlined in the methodology. Given their growing popularity, it may be interesting to consider other media such as LinkedIn, Instagram, etc. for future studies. Finally, another limitation is that the data collection from the Facebook or Twitter has been done for one month per year for three years, respectively. Better information could be provided considering more months per year. Future research could examine the results obtained more qualitatively, for example by analysing the content of the messages posted by organisations on social networks and classifying them according to topics.

#### Declarations

FJSC and RC conceived the idea. FJSC performed the study under RC direction. RC wrote the paper. All authors read and approved the final manuscript.

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#### Notes

1. GRI (Global Reporting Initiative): a project of the United Nations Environment Programme that was created together with CERES in 1997 with the aim of drawing up a set of Sustainability Reporting Guidelines.
2. Data collected on 25 April 2014.

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## Annex 1

**Table 1a. The social network profiles of the IBEX 35 companies**

Company	Sector	Facebook		Twitter	
		Account	Followers	Account	Followers
Abertis	Car parks and motorways	x		@AbertisTelecom	1,009
Acciona	Construction	facebook.com/acciona	20,607	@ACCIONA	49,457
Acerinox	Minerals, metals and transformation	x		x	
ACS	Construction	x		x	
Amadeus	Electronics and software	facebook.com/amadeus-ESP	233	@amadeusESP	1,172
ArcelorMittal	Minerals, metals and transformation	x		@arcelormittal	13206
Banco Popular	Banks	facebook.com/grupoban-copopular	1,962	@GrupoB-Popular	2,246
Banco Sabadell	Banks	facebook.com/bancosab-adell	41,177	@BancoSab-adell	18,982
Banco Santander	Banks	facebook.com/banco-santander	97,083	@banco-santander	18,670
Bankinter	Banks	facebook.com/bankinter	30,033	@Bankinter	28,401
BBVA	Banks	facebook.com/BBVAespana	103,127	@BBVA_esp	19,888
BME	Investment services	x		@GrupoBME	4,748
CaixaBank	Banks	facebook.com/lacaixa	90,170	@infoCaixa	9,720
DIA	Food retailers and wholesalers	facebook.com/DIAEspana	197,754	@dia_esp	6,195
Ebro Foods	Food	x		x	
Enagás	Electricity and gas	facebook.com/EnagasOficial	184	@enagas	939
Endesa	Electricity and gas	x		@endesain-forma	1,451
FCC	Construction	x		@fcc_group	4,644

(Continued)



**Table 1a. (Continued)**

Company	Sector	Facebook		Twitter	
		Account	Followers	Account	Followers
Ferrovial	Construction	facebook.com/ferrovial	3,591	@ferrovial_es	12,909
Gas Natural	Electricity and gas	facebook.com/GasNatural-Fenosa	2,3326	@GNF_es	3,394
Grifols	Pharmacy products and bio-technology	x		x	
IAG	Transport and distribution	x		x	
Iberdrola	Electricity and gas	facebook.com/Iberdrola	6,936	@Iberdrola	16,048
Inditex	Textiles, clothing and shoes	x		x	
Indra	Electronics and software	facebook.com/indracompany	10,416	@indracompany	10,744
Jazztel	Telecommunications and others	facebook.com/Jazztel	103,950	@jazztel_es	21,198
Mapfre	Insurance	facebook.com/Seguros-mapfre	15,189	@PrensaM-APFRE	4,009
Mediaset	Communication and publicity	facebook.com/media-setesp	2,706	@mediaset-com	24,580
OHL	Construction	x		x	
REE	Electricity and gas	facebook.com/RedElectricaREE	868	@RedElectricaREE	7,852
Repsol	Petrol	x		x	
Sacyr	Construction and others	facebook.com/Sacyr.Empresa	906	@Sacyr_noticias	556
Técnicas Reunidas	Engineering and others	x		x	
Telefónica	Telecommunications and others	facebook.com/rcysostenibilidad	760	@RCySost	10,786
Viscofan	Containers and packaging	x		x	



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