

Socially Responsible Corporate Communications in Mexico: Evidence of the Large Companies by Their Operational Levels

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Abstract

The aim of this study is to know the general condition of business communications regarding Corporate Social Responsibility (CSR) in large Mexican companies, and identify the significant differences in terms of a set of indicators and in comparison with three different operational levels. Specifically, based in a relevant previous research work by Maignan and Ralston (2002) and analyzing the content of 150 Mexican business websites as a sample frame, the study evaluates the differences in a set of CSR indicators divided in principles, processes and stakeholder issues. And then, compare these indicators among the national, international and multinational level by utilizing the statistical Chi-square test. The main findings suggest a high prevalence of corporate communications regarding social responsibilities in large Mexican companies, especially from those that operate on a multinational level and coming from abroad. The performance-driven principle was found to be the main motivation behind CSR communications for all levels; quality programs were the most employed CSR process in order to build a good citizenship image; and the stakeholder issues related to shareholders and the indicator of service/product quality from the customers group, were those found more significantly similar among the groups.

Keywords: corporate social responsibility, CSR, communications, Mexico, large company

1. Introduction

During recent years, as part of the rising integration into the global economy, the context in which developing countries operate is changing rapidly and the adoption of Corporate Social Responsibility (CSR) practices by organizations, and its public communication, is increasing and becoming an imperative within the business world.

While it is true that the CSR concept has been defined in various ways without general consensus (Wood, 1991; Garriga & Melé, 2004; Mc Williams, Siegel, & Wright, 2006); within different evolutionary stages (e.g. Frederick, 1986; 1994; 1998); and covering a wide range of issues (Moir, 2001: 17); it seems at present, there is a trend penetrating the mainstream literature with respect to its evaluation or measurement (Wood, 2010), specially in the developing world or emerging economies (Visser, 2008).

Also, among some of the benefits and main reasons why it is important the adoption of CSR initiatives and it is use as a tool of communication are: the development of sustainable competitive advantages (Lichtenstein, Drumwright, & Braig, 2004; Porter & Kramer, 2006), the legitimization of the image of the company by diverse interest groups (Guthrie & Parker, 1989; Brown & Deegan, 1998; Neu, Warsame, and Pedwell, 1998), the enhancement of marketing efforts (Chahal & Sharma, 2006), and the corporate reputation (Van Riel & Van den Bosch, 1997; Esrock & Leichty, 1998; Freeman, 2005). All this, taking in consideration that in the corporate management of CSR, public communication and social reporting plays a very important function, with corporate web sites as a powerful communication tool to create a positive perception and opinion among the corporate internal and external interest groups or stakeholders. However, most of the academic work and research to date have been conducted in developed countries, with a general dearth of information in many developing countries without consistent information about their levels of CSR' communications, and their most utilized social

practices.

For this reason, the aim of this study is to know the general condition of business communications regarding CSR in large companies in Mexico, and identify the significant differences in terms of a set of indicators and in comparison with three different operational levels. We sought to achieve this aim basing this study in a relevant previous research work by Maignan and Ralston (2002) and analyzing the content of 150 Mexican business websites as a sample frame, evaluating the differences in a set of CSR indicators divided in principles, processes and stakeholder issues, and then comparing this indicators among the national, international and multinational level, all this by utilizing the statistical Chi-square test.

The high overall existing condition of CSR' communications obtained within the large companies in Mexico, specially from those that operate on a multinational level and coming from abroad (mainly U.S. subsidiaries), suggest a convergence with the current global tendency towards a greater integration and homogenization with the international standards and norms as a effect of economic globalization.

Taking in consideration the purpose of this study, the remainder of the paper is structured as follows. First, we begin with a review of the CSR literature, especially the developing world, Latin America, Mexico, and its related diverse studies including the background of the study that was taken as reference. Then the hypotheses formulations are described. In the next section the methodology employed is mentioned. Thereafter, the results of the content analysis are presented, and finally, discussions and future research are presented, in addition with some recommendations and the conclusion.

2. Literary Review and Study Background

General modern literature regarding the CSR concept has a long record, starting with Bowen (1953) with a proposed definition as "corporate social responsibility refers to the obligation of businessmen to pursue those politics, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of society", until for example Wood (2010), with a literature review of concepts, studies and measures of Corporate Social Performance (CSP), emphasizing the need to refocus on stakeholders and society, and calling to integrate and broaden its proposed model through other scholarly domains.

Meanwhile, interest groups defined by Hitt, Ireland and Hoskisson (2004) are those individuals or groups who affect or are affected by the strategic outcomes that are achieved, and who have an opinion to be heard on the performance of the company; classifying them into internal (e.g. shareholders, employees) and external (e.g. suppliers, customers, government) groups.

This is how in this business-society relationship, CSR is located in broad systems of responsibility in which various interest parts operate according to certain level of mutual responsiveness. However, CSR concepts, theories and ideas were primarily originated from developed countries within strong national-institutional environments, contrary to developing countries or emerging economies where more weak characteristics as insecurity, corruption, arbitrary enforcement of law, etc., are present within the national systems (Jamali & Mirshak, 2007).

2.1 Diversity of Contexts (National Systems) and Companies' Size

It is suggested, according to the results of several studies in developed countries (e.g., Maignan & Ralston, 2002; Silberhorn & Warren, 2007), developing countries (Chapple & Moon, 2005; Baskin, 2006; Haslam, 2007; Alon, Fetscherin, Lattemann, Li, & Schneider, 2010), or in both (Welford, 2004, 2005; Baughn, Bodie, & McIntosh, 2007; Gjolberg, 2009), that the implementation of CSR practices are affected by the context in which it's develop. Gerson (2007, cited in Alon et al., 2010) mention, "the general environments of international business (i.e., political, economic, social and technological) can impede or promote the development of CSR implementation. CSR activities can be impeded by a lack of adaptation to the cultural context". Even, some authors suggest that much of the CSR research work originated from Western countries contexts may well be inapplicable for the developing world (Fox, 2004; Prieto-Carrón, Lund-Thomsen, Chan, Muro, Bhusan, 2006; Ewing & Windisch 2007), in where studies related to these environments are scarce (Luken, 2006).

Thus also, independently of the national context in which firms develop, other aspect to be considered is the size of the companies studied. Its evident that large firms, specially multinational corporations, have greater resources (Seifert, Morris, & Bartkus, 2004) and are better equipped to respond to the stakeholders' demands (Brammer & Millington, 2004), acting in a more socially responsible way. This is also referred by McGuire, Sundgren, & Schneeweis (1988), Esrock & Leichty, (1998), among others.

2.2 CSR in Developing Countries

According to Visser (2008), CSR in developing countries was framed by the Millennium Development Goals vision in the year 2000, being a popular term used to describe nations with lower per capita incomes and less industrialized. He define CSR in developing countries as “the formal and informal ways in which business makes a contribution to improving the governance, social, ethical, labor and environmental conditions of the developing countries in which they operate, while remaining sensitive to prevailing religious, historical and cultural contexts” (Visser, 2007); also concluded that some of their distinctive characteristics are: less institutionalization and formalization in terms of the CSR benchmarks that usually are been utilized in developed economies (reports, codes, standards, among others); in developing countries CSR is usually practiced by large companies, national and international companies, seeking a global status with internationally recognized brands; CSR is commonly associated with charity or philanthropy like corporate social investment in health, education, and environment; and differences exist in the prioritization of the issues to attend under the CSR banner, for example, poverty alleviation, improving working conditions, and assurance of basic services.

Finally, in Visser (2008, p.476) is mentioned the Corporate Citizenship in Developing Countries as a generic literature and useful compendium (Pedersen & Huniche, 2006), and special issues on CSR in developing countries like International Affairs (Note 1), the Journal of Corporate Citizenship (Note 2), and Development (Note 3); for Latin America, the least covered of the developing countries regions (Haslam, 2007), the Journal of Corporate Citizenship, special issue on CSR in Latin America (Note 4), is suggested as good source where valuable information on the topic can be found.

2.3 CSR in Latin America and Mexico

CSR in Latin America has a long history, specially based in social values related to the Catholic social doctrine and philanthropy (Puppim de Oliveira, 2006; Haslam, 2007). Since the 1980's, many countries in this region opened their markets and received considerable foreign investments following a liberalization strategy, entering in broad processes of economic, social and political change. But it was not until the 90's, more obviously after the United Nations Conference on Environment and Development [UNCED] (Note 5) also known as the Rio Summit in 1992, that CSR had another impetus in businesses. NGO's and other civil society organizations in many countries in the region incorporated other dimensions of CSR like social issues, transparency, and environmental concerns. However, in reviewing the CSR' history in this region also are identified several social issues which are important to address, like inequality and poverty alleviation, corruption, working health and safe conditions, inadequate public services, environmental degradation, etc. (Schmidheiny, 2006; Casanova & Dumas, 2010).

For this purpose (according to Haslam, 2004: 6), the promotion of CSR in Latin America at the national, regional and multilateral level counts with the next institutional figures working in this function: As a member or aspiring club member of the Organization for Economic Cooperation and Development [OECD] (Note 6), the National Contact Points [NCPs] are required as a commitment for promoting nationally the OECD's Guidelines for Multinational Enterprises (the organization's main instrument defining the responsibilities of the good corporate citizen); At the regional level, some organizations as the Organization of American States [OAS] (Note 7), the Inter-American Agency for Cooperation and Development [IACD] (Note 8), and the Inter-American Development Bank [IDB] (Note 9) have shown their support for this end, through different fundings and the elaboration of programs with regional and national impacts in collaboration with different social entities. These organizations work as implementing agencies in the region as stated in 2001 Quebec Summit of the Americas Plan of Action as part of the CSR Americas Conference (Note 10); At the multilateral level, this function would be performed by the World Bank (Note 11) and the United Nations (Note 12), the former through an interactive web forum about CSR practices and its adoption, as well as a set of learning materials, and the latter, promoting the Secretary General's Global Compact (a list of CSR commitments to which organizations can adhere) (Note 13) through the support of the United Nations Development Programme [UNDP] (Note 14) and the United Nations Volunteers (Note 15). Other general trends like relatively weak private sector activity, and a weak involvement and CSR promotion by the governments were also identified in this entire region.

This is how the influence of international entities in the national systems, in special by international NGO's, multilateral development agencies, multinational enterprises, private foundations, and so on, could be considered as a significant difference in how it works the entire system of CSR in Latin America and the developed nations.

At present, it still exists relatively little studies and empirical research in English regarding CSR in Latin American countries, despite the lot of material in Spanish and Portuguese on this research field. For example, here are some studies on CSR activities in this region: Araya (2006); Vives (2006); Wanderley, Lucian, Farache,

& Filho (2008), and Calderon (2011).

Also affected by the economic globalization and its commercial relations and free-trade treaties with many other nations, in special the North American Free Trade Agreement [NAFTA] (Note 16) signed in 1994 with the United States and Canada, Mexico represents a different social and business culture from other Latin American countries (Calderon, 2011), but nevertheless, it's categorized as part of this region due to his similarities in terms of language (Spanish), legal and political systems, Iberian colonial past, and religious influence (Catholicism).

This NAFTA membership and commercial integration to North America, has shown a positive impact in terms of strengthening and adopting quality and environmental standards and policies within the national industry (Winer & Epstein, 2005), e.g. the institutionalization of a toxic pollution disclosure law, a mandatory federal requirement to measure and disclose toxic chemical wastes, and the greenhouse gasses reporting standard, mainly promoted by the World Business Council for Sustainable Development (Note 17).

In addition, recent studies show that awareness of CSR in Mexico is becoming more widespread among companies. For example, Araya (2006) found Mexican firms in second place for non-financial reporting in Latin America just after Brazilian companies; Casanova & Dumas (2010) mentioned that business leaders associations and foundations have facilitated the adoption of CSR policies in Mexico, focusing mainly in philanthropy; and Meyskens & Paul (2010) reported on the evolution of social reporting practices with findings that indicate a reduction in the use of local norms by moving towards global norms more in accordance with the international standards.

This latest study and its findings, like Paul et al. (2006), is based on the idea that the development of more CSR awareness by Mexican companies is related to its integration into the global economy; This is also supported on the results obtained by Muller & Kolk (2009, 2010) with a survey conducted to 121 companies in the Mexican auto parts industry, which demonstrated the existence of similarities between the CSR practices of this industry and those that are known in developed countries; And finally, by analyzing and comparing the local and global perspectives of CSR practices within the country through 75 interviews to 10 foreign multinational companies, Weyzig (2006) notes that Mexican companies are developing increased awareness of global CSR norms, specially when those perspectives are communicated by multinational enterprises to their subsidiaries operating in Mexico. In addition, he mentions that a large portion of the investment in Mexico comes from foreign or multinational companies, particularly U.S. subsidiaries operating in the main cities that have adopted CSR as a tool to enter and develop their markets and its relations with the customers.

2.4 Study Background

Alignment of CSR communications with the stakeholders' demands is essential for companies to capitalize on the potential benefits of corporate responsibility (Dawkins, 2004). Of the various existent communicational tools, the corporate websites and annual reports are some of the major contributors of valuable information about CSR activities (Esrock & Leichy, 2000; Chapple & Moon, 2005).

For the purpose of this study, we utilize the concept and integrated categories developed by Maignan & Ralston (2002), measuring CSR by analyzing the corporate web pages and the therein-published information. According to these authors, "a firm committed to CSR has principles and processes in place to minimize its negative impacts and maximize its positive impacts on selected stakeholder issues", hence three different categories can be distinguished: 1) principles motivating CSR, 2) CSR processes, and 3) stakeholder issues.

The principles motivating the CSR implementation were classified by Maignan & Ralston (2002) into another three different items following the suggestion of Swanson (1995), who classified them in: a) value-driven, b) performance-driven, and c) stakeholder-driven. First, the value-driven (or positive duty) principle suggests that companies will act self-motivated to implement CSR activities, practices, or initiatives, independently of external and social pressures, and when this approach is prevalent, this CSR principle becomes a component of the company's identity. Meanwhile, assuming a strong relation between financial performance and CSR, and following a utilitarian approach, the performance-driven principle considers CSR as an instrument useful to achieve performance objectives defined as sales volume, returns on investment, and profitability. And lastly, the stakeholder-driven (or negative duty) principle suggests that companies adopt social responsibility initiatives in order to deal with the expectations and pressures of the stakeholders for appropriate behavior. Both, the negative duty and the utilitarian approach suggest that CSR can be used as an impression management tool employed to influence stakeholders' perceptions of the company (Hooghiemstra, 2000).

The second category, CSR processes, designates the managerial procedures and instruments employed by companies to bring their CSR principles into practice. These CSR processes consist of activities and programs

that promote the adoption and realization of CSR within the company. Based on the research work of Maignan & Ralston (2002), the next seven items for CSR processes are utilized for the analysis: 1) philanthropy programs, 2) sponsorships, 3) volunteerism, 4) code of ethics, 5) quality programs, 6) health and safety programs, and 7) management of environmental impacts. Must be considered that these processes are not mutual exclusive and overlaps may occur.

The stakeholder issues, are concerns of importance of different groups that can directly or indirectly affect or be affected by the company's activities (Clarkson, 1995); taking in consideration the stakeholder classification of Clarkson (1995), this study distinguishes the next five items: 1) community, 2) customers, 3) employees, 4) shareholders, and 5) suppliers. Table 1 displays a summary of the main categories containing the 21 measurement items used in this study with its brief description.

Table 1. The instrument of this study

Category/ Item of measurement	Brief description
MOTIVATIONAL PRINCIPLES OF CSR (First category)	
1. Value-driven	Part of the company's culture, or as an expression of its core values.
2. Performance-driven	Part of the firm's economic mission, as an instrument to improve its financial performance and competitive posture.
3. Stakeholder-driven	Response to the pressures and scrutiny of one or more stakeholder groups.
MANAGERIAL PROCESSES OF CSR (Second category)	
1. Philanthropy programs	Philanthropy program made of a clear mission and application procedures to allocate donations and grants.
2. Sponsorships	Sponsorships as a type of responsibility initiative aimed at providing assistance either financial or in-kind to a cause or charity.
3. Volunteerism	Programs that allow employees to work for a good cause.
4. Code of ethics	Content and/or implementation of a code of ethics or conduct.
5. Quality programs	Formal product/service quality program.
6. Health and safety programs	Health and safety programs aimed at one or more stakeholder groups.
7. Management of environmental impacts	Activities aimed at diminishing the negative impact of productive activities on the natural environment.
STAKEHOLDER ISSUES (Third category)	
1. Community stakeholders	
a. Art and culture	Support of organizations, activities, actors, and objects linked to the arts or the national culture.
b. Education	Support the activities to improve the educational opportunities and the quality of the education received by populations outside the firm.
c. Quality of life	Dedication to improving the quality of life and well-being of the communities in which the firm operates, or of society as a whole.
d. Safety	Concern for the safety of the persons in the communities surrounding its productive operations.
e. Protection of the environment	Concern for the preservation of the natural environment either in general or in the communities where the firm operates.
2. Customer stakeholders	
a. Product/service quality	Presents the achievement of high product/service quality as a part of its commitment to social responsibility.
b. Safety	Concern for the safety of its customers in relation with its production activities or products/services.

3. Employee stakeholders	
a. Equal opportunity	Commitment to provide the same chances in recruitment and promotion to all the employees regardless of race, gender, age, or handicap.
b. Health and safety	Concern for protecting the safety of employees in the workplace along with their overall health level.
4. Shareholders	
Commitment to the involvement of stakeholders in corporate governance.	
5. Suppliers	
Dedication to giving equal opportunities to suppliers in terms of gender, race, and size and/or to assuring suppliers' safety.	

2.5 Formulation of Hypotheses

The described literature review leads us to formulate the next hypotheses for this study:

Based on the words of Gerson (2007) that the implementation of CSR practices are affected (impeded or promoted) by the context in which it's developed, and considering the size of the companies studied, the institutional figures for promoting CSR in Latin America, and some recent studies like Araya (2006), Meyskens & Paul (2010), and Muller & Kolk (2009) with findings showing increased awareness of CSR in Mexican companies, in addition to the words of Calderon (2011), mentioning that Mexico represent a different social and business culture from other Latin American countries due to its commercial relations and free-trade treaties, in special the NAFTA signed in 1994 with the United States and Canada; We expect that in general, large companies in Mexico may obtain high levels of CSR' communications.

Among the operational levels in Mexico, we assume that multinational companies should obtain higher levels of CSR' communications than those adopted by the international and national companies. Its evident that large firms, specially multinational corporations, have greater resources (Seifert, Morris, & Bartkus, 2004) and are better equipped to respond to the stakeholders' demands (Brammer & Millington, 2004), acting and communicating in a more socially responsible way. This is also in accordance to Weyzig (2006), who describes that a large portion of the investment in Mexico comes from foreign or multinational companies, particularly U.S. subsidiaries operating in the main cities.

Regarding the three CSR principles evaluated, we propose the performance-driven principle as the more employed by the large Mexican companies, following the idea of Weyzig (2006) that large companies in the country actively embrace CSR as a tool to enter and develop their markets and its relations with the customers (strategic-utilitarian purposes); and the opinion of Araya (2006) and Weyzig (2006), mentioning that stakeholders have had little influence in Mexico, and that normally the Mexican companies do not engage stakeholders in their CSR activities.

In relation to the CSR processes and taking in consideration the requirements and norms imposed to Mexico by the NAFTA agreement with U.S. and Canada, which has shown a positive impact to the Mexican national industry in terms of strengthening and adopting quality and environmental standards and policies (Winser & Epstein, 2005); we expect that within the seven different processes evaluated, Mexican companies report high levels in those related to the environment, quality, health and safety programs and also the philanthropy programs as a typically characteristic among the Latin American countries (Logsdon et al., 2006).

Finally, in relation to the stakeholder issues and according to Visser (2007) in developing countries, CSR is commonly associated with charity or philanthropy (for example corporate social investment in health, education, and environment); while the differences exist in the prioritization of the issues to attend under the CSR banner, e.g. poverty alleviation, improving working conditions, and assurance of basic services. Based on this idea, we expect that large Mexican companies will report high levels in accordance with these priorities, especially in issues like education, quality of life, safety, and protection of the environment of the community group; health and safety of the group of employees; and the group of shareholders as a basic responsibility in the management structure of any business organization.

3. Methodology

The selection of Mexico for this study represented a challenge in terms of language (Spanish speaking country), however, as we progressed in the investigation it was found that all the large companies in Mexico that were examined had a website version in English, allowing not to use any translation that might render confusion or incorrect assessment. This is how we limited our sample to only those companies with English-language

websites or businesses signature websites which are designed to present “the identities that a corporation claims for itself as a unit” (Esrock & Leichty, 2000, p.329).

Also, we searched for the internet penetration levels among businesses (see next Table 2) to ensure that company’s web sites were widely employed, in which we found acceptable levels in Mexico by the number of internet users in the national population, ranking in the place number 12 worldwide in over two hundred countries.

Table 2. Internet penetration levels

Country	Number of internet users in the national population	World Rank*	Percentage of internet users in the national population**
Mexico	31.02 million	12	36.2%

*Source: CIA, 2009, ** Source: World Bank Data, 2011.

In order to select the country’s most representative companies as sample for the analysis, we chose large companies following the suggestion of Chapple & Moon (2005), who mentioned that these companies tend to be precursors to the integration of CSR in the society as a whole. This has logic, due to the relatively greater resources to devote to CSR activities and practices, and a wider range of interaction with other smaller companies such as suppliers, just to mention an example.

The ranking 2010 of CNN Expansion (www.cnnexpansion.com) with the 500 largest businesses in Mexico, listed by sales revenues, was used as sample frame for any CSR activity; thereafter, only 150 entities were taken from these list using a systematic random sample. If for any reason the company’ website could not be opened or found, the next company on the list was considered. In addition, webpages that were being updated or restructured were not considered.

As mentioned in the study background, for this research we used the instrument proposed by Maignan & Ralston (2002), which is subdivided into three main categories (principles, processes, and stakeholder issues), which in turn contains 21 different indicators of social responsibility. It is noteworthy that the instrument was answered using a dichotomic scale, i.e., the responses for each indicator were, yes (presence of the indicator in the web page) or not (no presence of the indicator), and a content analysis methodology, which is described as a mean to study and quantify communications as for example: books, paintings, and websites, through inferences from the text (Krippendorff, 2004). Thus also, the different operational levels (national, international-domestic origin, or multinational-foreign origin) were considered in this study.

During September 2012, a content analysis test trial was performed with a small group of 10 companies web pages; with this essay, modifications were made in the codification and information-selection process, making it more efficient. The period during which the instrument was applied began on October 1st to November 1st, thereafter, during November the data obtained was reviewed, analyzed and manipulated by using Microsoft Excel and the Statistical Package for Social Sciences (S.P.S.S.) version 19 as data analysis tools. During the research, the procedure defined to obtain the information about CSR in the web pages was as follows: first seeking for the website in English version; then, the home page was revised including all the website’ sections with general information regarding CSR practices, initiatives, commitments or specific responsibilities from the business to society; and finally, examining the diverse kinds of publications, documents or reports found. The relevant information obtained was saved for future reference.

Large companies studied belong to various industries and were classified in eleven general categories as follow: food/agriculture, natural resources, consumer products, capital goods, chemical, construction/materials, banking/insurance, holding, wholesale/retail, services and others, encompassing other industries with a smaller presence in the study sample. So also, in searching the origin or nationality of the multinational or foreign companies considered in this study (74 or 49%, over the total studied), we found that 45% of them belong to the United States, another 10% had Spanish origin, and another 10% were German, with another nationalities accounting for lower margins of proportion.

Finally, the measurement instrument was subjected to a reliability analysis through the Kuder-Richardson coefficient, this to determine the extent of agreement or internal consistency. The result obtained was .83, which meets the cut off value of 0.70 considered as acceptable. Apart from this coefficient, we used the Chi-square test as statistical tool to analyze the information.

4. Results

4.1 Presence of CSR' Communications in Large Mexican Companies

To find out if the largest companies in this country report their CSR practices evaluated in this study, the information obtained was analyzed by Chi-square test, this to determine whether there were significant statistical differences in the number of firms reporting each of the indicators of the measurement instrument. The following Table 3 shows the results obtained.

Table 3. Communications of CSR in large Mexican companies

Companies mentioning:	Mexico	X ²	Sig.
	Yes / No		
<i>CSR principles</i>			
1. Value-driven	62% (93) / 38% (57)	8.640	.003*
2. Performance-driven	94% (141) / 6% (9)	116.160	.000*
3. Stakeholder-driven	56% (84) / 44% (66)	2.160	.142
<i>CSR processes</i>			
1. Philanthropy programs	85% (127) / 15% (23)	72.107	.000*
2. Sponsorships	82% (123) / 18% (27)	61.440	.000*
3. Volunteerism	63% (95) / 33% (55)	10.667	.001*
4. Code of ethics	73% (109) / 27% (41)	30.827	.000*
5. Quality programs	93% (139) / 7% (11)	109.227	.000*
6. Health and safety programs	87% (131) / 13% (19)	83.627	.000*
7. Management of environmental impacts	87% (130) / 13% (20)	80.667	.000*
<i>Stakeholder Issues</i>			
1. Community stakeholders			
a. Art and culture	67% (100) / 33% (50)	16.667	.000*
b. Education	89% (133) / 11% (17)	89.707	.000*
c. Quality of life	87% (131) / 13% (19)	83.627	.000*
d. Safety	83% (125) / 17% (25)	66.667	.000*
e. Protection of the environment	89% (134) / 11% (16)	92.827	.000*
2. Customer stakeholders			
a. Product/service quality	89% (133) / 11% (17)	89.707	.000*
b. Safety	86% (129) / 14% (21)	77.760	.000*
3. Employee stakeholders			
a. Equal opportunity	79% (119) / 21% (31)	51.627	.000*
b. Health and safety	78% (117) / 22% (33)	47.040	.000*
4. Shareholders			
a. Shareholders	75% (112) / 25% (38)	36.507	.000*
5. Suppliers			
a. Suppliers	73% (109) / 27% (41)	30.827	.000*

*Significant at the .05 level.

As seen in the table, was significantly greater the proportion of companies that present in their web pages the evaluated indicators of social responsibility. The only exception was the third motivational principle of CSR (driven by the pressures and demands of stakeholders), at which wasn't found any significant statistical difference among the number of companies that reported and those that did not.

4.2 Comparison of Operational Levels of the Businesses Regarding the Communication of Social Responsible Practices

This section is intended to clarify whether there are statistical differences in the communication of social responsibility practices by the enterprises according to their operational levels, which are: a) National level, domestic companies that operate only within the country; b) International level, Mexican firms with totally or mostly Mexican capital, operating within and outside the country; and Multinational level, firms with totally or mostly foreign capital, operating within and outside the country. To determine the existence of these differences we used the Chi-square test.

4.2.1 Motivational Principles of CSR

As mentioned previously, the category of CSR principles is conformed by three indicators or reasons motivating the adoption of social responsibility initiatives, these are: a) value-driven, b) performance-driven, and c) stakeholder-driven. Table 4 shows the results obtained for each of the three CSR principles according to their operating level.

Table 4. CSR principles

	National (n=20)	International (n=56)	Multinational (n=74)	X ²	Sig.
1. Value-driven	35% (7)	55% (31)	74% (55)	12.008	p<.002*
2. Performance-driven	95% (19)	95% (53)	93% (69)	.152	p<.927
3. Stakeholder-driven	40% (8)	46% (26)	68% (50)	8.179	p<.017*

Note: Percentages and numbers in this table within the operational levels represent positive values.

*Significant at the .05 level.

Differences were obtained in two of the three motivational principles (value-driven and stakeholder-driven). In the two principles on which differences were found, it was notorious the predominance of multinational companies with higher percentages in comparison with the other two operational levels. Also, it is noteworthy that in the performance-driven principle there was no evidence of significant differences between the three levels of operation, this because it is presented largely in all companies regardless of the level of operation.

4.2.2 CSR Processes

Regarding the communications of the processes evaluated for each of the operating levels, the following Table 5 identifies certain differences for each of these processes, as the CSR principles mentioned above.

Table 5. Managerial processes of CSR

	National (n=20)	International (n=56)	Multinational (n=74)	X ²	Sig.
1. Philanthropy programs	65% (13)	80% (45)	93% (69)	10.953	p<.004*
2. Sponsorships	60% (12)	77% (43)	92% (68)	12.496	p<.002*
3. Volunteerism	40% (8)	57% (32)	74% (55)	9.463	p<.009*
4. Code of ethics	60% (12)	64% (36)	82% (61)	7.149	p<.028*
5. Quality programs	95% (19)	91% (51)	93% (69)	0.406	p<.816
6. Health and safety programs	60% (12)	86% (48)	96% (71)	18.602	p<.000*
7. Management of environmental impacts	60% (12)	84% (47)	96% (71)	18.185	p<.000*

Note: Percentages and numbers in this table within the operational levels represent positive values.

*Significant at the .05 level.

It can be seen the existence of significant differences in most of the companies' processes for each of the

different operational levels, and it was also observed that these occur more frequently in companies operating at the multinational level. It should be noted too, that in relation to the process of quality programs no significant differences were obtained for each operational level, but on the contrary, it showed high levels of communications (over 90%) in each of the three levels of operation.

4.2.3 Stakeholder Issues

Finally, diverse issues related to certain interest groups (community, customers, employees, shareholders and suppliers) were also assessed and are shown in Table 6.

Table 6. Stakeholder issues

	National (n=20)	International (n=56)	Multinational (n=74)	X ²	Sig.
<i>1. Community stakeholders</i>					
a. Art and culture	45% (9)	77% (43)	65% (48)	6.913	p< .032*
b. Education	65% (13)	88% (49)	96% (71)	15.126	p< .001*
c. Quality of life	60% (12)	86% (48)	96% (71)	18.602	p< .000*
d. Safety	60% (12)	79% (44)	93% (69)	13.987	p< .001*
e. Protection of the environment	65% (13)	88% (49)	97% (72)	17.551	p< .000*
<i>2. Customer stakeholders</i>					
a. Product/service quality	80% (16)	84% (47)	95% (70)	5.334	p< .069
b. Safety	95% (19)	71% (40)	95% (70)	15.761	p< .000*
<i>3. Employee stakeholders</i>					
a. Equal opportunity	65% (13)	68% (38)	92% (68)	14.123	p< .001*
b. Health and safety	55% (11)	71% (40)	89% (66)	12.974	p< .002*
<i>4. Shareholders</i>					
	60% (12)	71% (40)	81% (60)	4.194	p< .123
<i>5. Suppliers</i>					
	55% (11)	63% (35)	85% (63)	11.849	p< .003*

Note: Percentages and numbers in this table within the operational levels represent positive values.

*Significant at the .05 level.

In the table, only two of the eleven indicators did not show significant differences, these are: quality of products and services (from the group of clients), and the group of shareholders. In the community group, with the indicators of education, quality of life, safety, and protection of the environment, in all of them, the multinational companies showed higher percentages in comparison with the other two levels. Only within the indicator of art and culture, international companies maintained higher percentages than national and multinational companies. Some how, this is in accordance with the expected hypothesis, especially within the multinational enterprises.

Within the group of customers, the indicator of safety showed the same percentage between national and multinational companies, above the international level. Within the group of employees, the indicators of equal opportunities and health and safety, showed the most higher percentages for multinational companies, followed by those of the international level, and lastly, the national. Finally, within the group of suppliers, the trend was the same, reflecting higher percentages for multinationals.

5. Discussion and Conclusion

5.1 Discussion and Future Research

The results obtained suggest a high presence and manifestation in the overall existing condition of CSR communications within the large companies in Mexico as expected in the section of hypotheses formulation. Even in Table 3 could be observed that the proportion of companies that communicate the principle of stakeholder-driven, the only indicator which not present a significant difference in the table, was higher than the proportion of companies that did not communicate this principle. This may be providing more evidence to the idea previously suggested by Paul et al. (2006); Muller & Kolk (2009); and Meyskens & Paul (2010), among

others, that increased CSR awareness by Mexican companies relates with the integration of the country to the global economy (economic globalization), and could generate a contrast to the speculations of some scholars (Welford, 2005; Singh & Zammit, 2004) who mentioned that the implementation of CSR practices outside developed nations (like Mexico), were going to be less prevalent because of different priorities. Of course, we affirmed this without leaving out the possibility that these arguments could be applied to small and medium enterprises.

Also, regarding the motivational principles of CSR, its important to mention that multinational companies were those reporting in greater proportions the value-driven and stakeholder-driven principles, and that the performance-driven principle was manifested equally with over 90% among the three operational levels of the companies. This suggest that the utilitarian approach, which considers CSR as a mean to achieve more profit and economic gains, is generally the most communicated and therefore probably established in large Mexican businesses in regardless of their operational level, this is in accordance with the hypotheses proposed.

In turn, in relation to CSR processes, the indicator of quality programs was the only one that did not present any significant difference, with over 90% obtained in each operational level. This reflects the level of importance that large companies in Mexico attach to quality programs, probably influenced by the agreements established in NAFTA and the requirements of the manufacturing industry (e.g. the Mexican maquiladora program) as expected under the assumptions described previously. In addition, again multinational companies accounted for the highest levels of CSR' communications in the remaining six evaluated processes.

For stakeholder issues, is noteworthy to mention a difference in terms of indicators that had not been previously addressed, allowing us to suggest that in terms of the activities related to art and culture, international companies are more predominant than the multinationals, and as mentioned in safety indicator of the group of customers, national companies has obtained the same levels (95%) that multinationals, possibly reflecting the high value that companies operating exclusively within the country give to the safety of their customers.

This is how the results show a high presence of multinationals (or foreign companies) within Mexico; obtaining high levels of CSR' communications; representing the 49% over the total of companies' studied; and with almost the half of them coming from the United States, as mentioned by Weyzig (2006) and described in the hypotheses formulation section. This could be converging with a current tendency registered in related studies in Mexico (e.g. Meyskens & Paul, 2010; Karen et al., 2011), that suggest a movement by the large Mexican companies towards international standards and norms in their CSR efforts and practices, increasingly similar to the United States multinational companies. This could be confirmed or discarded subsequently with some comparative study.

Finally, despite previous research suggesting that philanthropy programs are employed typically among the Latin American countries (Peinado-Vara, 2004; Logsdon et al., 2006), the obtained results in this study showed an average frequency in this indicator for national companies, occupying the third place after multinational and international companies, which indicates to us that at least in this study, we could not confirm this characteristic as expected.

Further research will be necessary to understand more in detail the behavior of large companies in this country, especially the multinational corporations. As part of any subsequent investigation, Mexico could be compared with the United States or with another Latin American countries in finding similarities or significant differences; all the countries evaluated with the same methodology (Maignan & Ralston, 2002; Silberhorn & Warren, 2007; Alon et al., 2010) can be analyzed together to identify more clearly certain characteristics between developed and developing countries, and lastly, could be a second generation of companies evaluated, this to track the evolution on indicators and the levels of CSR 'communications.

5.2 Recommendations and Conclusion

This is how in this study the aim of this research was to know the overall existing condition of CSR communications within the large companies in Mexico, and identify the presence or absence of significant differences for each of the indicators of the measurement instrument among the three different operational levels assessed. Likewise, this study contributes to the paucity of the existent literature and research work in english in relation to Mexico, the second largest economy in Latin American and member of the developing countries group.

As recommendations for greater development and implementation of CSR practices, more policies and regulatory standards similar to international norms can be created and encouraged within the country; more government promotion in this issues with the support from the international agencies can be enhanced; and more

research projects regarding CSR could be funded by sponsors from inside or outside the country.

If large companies in the country adopt and express high levels of corporate communications regarding CSR, this can be a sign of the increasing levels of awareness on this topic within the same society, which could encourage a better international competitiveness and a better economic development due to its attractiveness for social investments and socially responsible funds. Mexico should not miss the opportunity to learn from other countries and look to be up to date on the requirements and standards of the international community.

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Notes

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- Note 7. Organization of American States [OAS]: <http://www.oas.org/en/default.asp>
- Note 8. Inter-American Agency for Cooperation and Development [IACD]: <http://www.oas.org/en/cidi/AICD.asp>
- Note 9. Inter-American Development Bank [IDB]: <http://www.iadb.org/en/inter-american-development-bank,2837.html>
- Note 10. CSR Americas Conference: <http://csramericas.org/>
- Note 11. World Bank: <http://www.worldbank.org/>
- Note 12. United Nations: <http://www.un.org/en/>
- Note 13. Global Compact: <http://www.unglobalcompact.org/>
- Note 14. United Nations Development Programme [UNDP]: <http://www.undp.org/content/undp/en/home.html>
- Note 15. United Nations Volunteers: <http://www.unv.org/>
- Note 16. North American Free Trade Agreement [NAFTA]: <http://www.naftanow.org/>
- Note 17. World Business Council for Sustainable Development [WBCSD]: <http://www.wbcsd.org/home.aspx>

Table 1. Attributes that define a socially responsible company