

A Trans-National Comparison of Firm Level CSR Practices: An Analysis of Company Publications

Doug Naffziger

Ball State University, USA

Ray Montagno

Ball State University, USA

Martin Boesch*

University of Applied Sciences, Jena, Germany

Aysegul Karaeminogullari

University of Istanbul, Turkey

Abstract

Global concern for socially responsible behavior suggests that many nations are on the same path; however it is not clear whether firms in various nations perform at the same level. This research takes a step toward determining whether CSR activity is at the same level and focuses on the same issues among nations. CSR information from the websites of the top 50 firms in Turkey, Germany, and the United States is compared. Clear differences and similarities were found in the number and direction of CSR activities among the firms. The research also investigated whether firms collect measurable data concerning their activities and whether firms make any reports of CSR progress over time. The existence of differences makes it difficult for various stakeholders to make various decisions, such as whether to do business with a firm or invest in a firm. Possible explanations are presented for the differences.

Keywords: Corporate Social Responsibility, Cross-Cultural comparison, CSR Practices, Company Publications, Transnational Comparison

* Corresponding author. Email: martinboesch@web.de