

**Influences on Corporate Social Disclosure:
A Look at Lobby Groups Ten Years On**

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Abstract

The influence of lobby groups on corporate social disclosure (CSD) is often referred to in the literature with little evidence to substantiate the claims made. Lobby groups are often cited as a major external driver of reporting practice, however there is sparse evidence to support this. This study surveys lobby groups, that are directly involved in lobbying for their particular social or environmental cause, to determine whether they do attempt to influence reporting practices, and whether they perceive the social and environment information produced to be credible and/or useful. The results are compared to those of a similar survey conducted in the early 1990s and, while prior research shows that the relationship between lobby groups and companies has changed over time, this study reveals that the attitudes and actions of lobby groups have not.

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Introduction and Background

The academic literature on social and environmental reporting contains many references to the various stakeholders of a company and/or the users of corporate social disclosure (CSD). It was not until about ten years ago, that any substantial research was undertaken on the influence and attitudes of one of these stakeholders – lobby groups. Tilt (1994) found that while such groups did use social and environmental information produced by companies, and did attempt to influence their actions, they considered the information produced at the time to be unreliable, not particularly useful and of poor credibility.

The major stakeholders of a company have been variously defined and categorised, and include shareholders, employees, creditors, suppliers, customers, banks, the government, the community, public interest groups and the general public (Estes, 1976; Ogan and Ziebart, 1991, Tilt, 1997). These categories can be described as a continuum from those with a direct relationship with the company to those with only an indirect relationship. This is illustrated in Figure 1.

Figure 1 here

Only the first three of the groups shown in Figure 1, those at the direct relationship end of the continuum, have been the subject of extensive research. The final three, although discussed as having influence over companies' decision making, rarely appear to have been investigated in terms of the level of this influence (O'Dwyer *et al*, 2003). While those stakeholders at the direct end of the continuum may indeed lobby companies through various avenues, this study

is particularly interested the influence of one of the ‘secondary’ stakeholders, namely lobby groups, on the production of in social and environmental information (Clarkson, 1995; Mitchell *et al*, 1997). For that reason, the study is limited to public interest groups that are directly involved in lobbying for particular social or environmental causes. That is not to say that shareholders, for example, do not influence the production of social and environmental information. The rise in interest in ‘ethical investment’ funds indicates that shareholders are interested in the performance of companies according to other criteria than simply financial. The restricted scope of this study remains a limitation of the research and leaves open an important area for further investigation.

The research questions of this study are therefore:

- Do lobby groups attempt to influence the production of social and environmental information by companies?
- Do lobby groups use social and environmental information produced by companies?
- How do lobby groups perceive this information in terms of its credibility?
- Have the attitudes of lobby groups changed since 1994?

Firm – Stakeholder Accountability Relationship

CSD has long been considered by researchers in the field as having as its primary focus the ability to make a firm more transparent, and thus, more accountable to its stakeholders. In particular, the less powerful stakeholders need to be given a voice if there is to be accountability to all stakeholders, broadly defined, according to stakeholder theory, as “an individual or group having a legitimate claim on the firm – someone who can affect or is affected by the firm’s activities” (Mattingly & Greening, 2002, p. 268, Freeman, 1984). Thus, CSD should be part of a process of engagement, reporting and organisational change if

it is to be successful. Many consider that this will only come about through a mix of stakeholder dialogue and compliance with standards reporting, including independent verification of CSD (Gray *et al.* 1996, 1997), but that the involvement of non-financial stakeholders is an important first step towards permanent change.

Lobby Groups as Stakeholders

Public interest groups, termed lobby groups in this paper, are often ignored by corporations in favour of more economically powerful stakeholders, however, in many respects they are one of the most important stakeholders for CSD as they, or those they represent, are often the most affected by corporate actions (Unerman & Bennett, 2002; Tinker, 1985; O'Dwyer *et al.*, 2003).

Lobby groups will attempt to influence a firm's actions however, whenever a social issue exists which creates some form of conflict between the firm and the lobby group (Mattingly & Greening, 2002). According to Mattingly & Greening (2002, p. 271), they may attempt to influence the firm via a variety of means including "collaboration, mediation, coercion, and subversion" depending on the relationship they have with the firm, or the "salience" of the stakeholder to the firm.

Briefly, collaboration and coercion are techniques used when the stakeholder has high salience. Collaboration, where firm and stakeholder work together, is usual when the firm also has a high level of salience, but coercion is more common when the firm has low salience, thus giving the stakeholder more power to bring about their desired outcome. Mediation techniques are used when the stakeholder has low salience as they seek the help of a third party (such as filing a law suit), and subversion is used when both firm and stakeholder

have low salience – as there is no dependence on or by either party, only subversive activities (such as public protest and sabotage) are effective (Mattingly & Greening, 2002).

According to Mitchell *et al.*'s (1997) framework, the level of salience, is in turn affected by the “extent of power, legitimacy and urgency the managers of each party assign to the other’s claims” (Mattingly & Greening, 2002, p. 271). The ‘power’ of a stakeholder is determined with respect to the level of resources on which the firm relies, or the nature of the relationship. ‘Legitimacy’ is whether the firm acknowledges the authenticity of the stakeholder, and ‘urgency’ is the time-sensitivity of the issue that the stakeholder is interested in (Mattingly & Greening, 2002). While Mitchell *et al.*'s (1997) paper is pointedly managerialist (their conclusions state that their model is “designed to assist managers in dealing with multiple stakeholders’ interests” (p. 880), their analysis is useful in considering the influence that lobby groups should, could and do have on firms’ activities.

Hence, the first question is whether lobby groups are in fact recognised by firms as a stakeholder. They certainly meet the broad definition cited above, but would rarely be considered powerful in the sense of withholding resources. They do however, have some level of power, termed by Etzioni (1964) as normative power, in that they have the ability to affect a corporation’s “normative symbols” such as prestige and image, by bringing about adverse media attention on the firm (Mitchell *et al.* 1997, p. 865). Legitimacy may often not be conferred upon lobby groups by firms, however, the issues that lobby groups campaign for could be said to represent the “views, norms, values and beliefs” of the firm’s other stakeholders, such as customers, and hence represent a broader, and legitimate, stakeholder in the general public (Mitchell *et al.* 1997, p.866). Finally, urgency is of particular significance when considering lobby groups as a stakeholder. Lobby groups tend to campaign on specific

issues, therefore, when a firm has engaged in particular activities (such as an environmental issue like logging an old-growth forest) there becomes a time-urgency element to the relationship. Other research has identified that firms do disclose more environmental information after media attention has been paid to a particular event (Deegan *et al.*, 2000) but the relationship between the actions of lobby groups and such media attention would also be illuminating. Mitchell *et al.* (1997) consider that lobby groups who have two of these three characteristics have a chance of gaining status as a recognised stakeholder by a firm.

Having established that lobby groups are a potentially recognised stakeholder, and thus have some ability to affect reporting and disclosure, there is justification for considering the nature of the influence these lobby groups may have. It is not the intention of this paper however, to determine in detail the type of influence lobby groups have on CSD, or the specific techniques they use, beyond identifying whether any such influence is direct (e.g. direct lobbying of companies to change their reporting practices) or indirect (e.g. using the media to expose poor company practice). That said, as will be seen in the following section of the paper, there is some evidence to suggest that ‘collaboration’ is becoming more predominant and thus a brief discussion of the techniques used is included in the conclusions, along with suggestions for further research.

Evidence that lobby groups do try to influence companies’ *reporting practices* is extremely limited. As reported by Tilt (1994, p.50), “many statements emerge [in the literature] describing pressure groups as a major influence on the production of [corporate social disclosure]”. A wide range of studies include such statements, including Bell (1985), Belkaoui (1980), Cowen *et al.* (1987), Dierkes and Antal (1985), Parker (1986), Ogan and

Ziebart (1991), and Adler and Milne (1997). Few of these studies, however, cite any evidence and appear to rely on it being ‘common knowledge’ that such activities take place.

There is plenty of evidence, however, that stakeholders, including lobby groups, do attempt to influence companies’ *activities*, rather than their reporting practices (King & Mackinnon, 2002). Since the 1990s, a “vibrant social protest movement” has emerged that is “critical of certain types of corporate behaviour” (O’Rourke, 2003, p. 227). O’Rourke (2003, p.228) presents evidence that shareholders themselves are becoming active in lobbying on certain issues and are being “targeted by social and environmental activists”. A number of organisations also exist that explicitly encourage action against corporations. Examples include the Corporate Watch Movement, Program on Corporations, Law and Democracy (POCLAD), Transparency International, and the International Right to Know Coalition. All of these have websites which outline actions that can be taken, campaigns underway, and provide information on corporate wrong-doings (New Internationalist, 2003).

One way in which lobby groups are seen to have some influence is via the media. The Age newspaper in Australia, produces a *Company Reputation Index (CRI)*, which rates the top 100 Australian companies according to six measures, that include environmental, social and ethical performance. The criteria used to produce the measures are developed by representatives from social and environmental community groups, and each company is then rated (out of 100) by these same representatives. The results are published in two major national newspapers, *The Age* and the *Sydney Morning Herald*. Interestingly, on environmental performance companies scored very poorly and have been accused “of rhetoric when it comes to their environmental policies” (Batt, 2000, p.1) and on social performance companies “differed radically across sections of the community” (O’Rourke, 2000, p.1).

O'Dwyer (2002) has called for more analysis of the demand for CSD, yet, since the Tilt (1994) study, only a limited number of studies have been undertaken on lobby groups' influence on reporting, and a few others that indicate that the relationship between corporations and lobby groups is changing. These are reviewed next.

Studies Since 1994

Deegan and Gordon (1996, p. 195) surveyed 41 organisations that undertook “activities of a lobbying nature” and that dealt with environmental issues, asking them to rate the extent to which they had targeted, for its environmental activities, each of 50 industries. From this, indices of the top ten most environmentally sensitive industries was developed. The level of sensitivity was then compared to the level of environmental disclosure made by each industry – a positive relationship was discovered. In addition, Deegan and Gordon (1996) found a positive relationship between increases in membership of environmental organisations and environmental disclosure by companies. This research implies that lobby groups do influence environmental reporting.

Deegan and Blomquist (2001, p.3) stated that apart from the two mentioned above, research on lobby groups is extremely limited, yet there still exists a “general presumption in the social and environmental accounting literature that lobby groups are a major source of pressure ... upon the ... disclosure policies of companies”. Examples of such a presumption appear in Heard and Bolce (1981), Parker (1986), and Patten (1992). Coopers and Lybrand (1993, p. 3) state that lobby groups have “adversely affected business performance”

To help to address the dearth of research into lobby groups, Deegan and Blomquist (2001) investigated the influence of one of the major environmental organisations in Australia: the World Wide Fund for Nature (WWF) and found that they were able to influence environmental reporting practices in some way. The WWF annually produce a *Mining Company Environmental Report Scorecard* for Australian mining companies that are signatories to the *Australian Minerals Industry Code for Environmental Management*. The Scorecard rates each company's environmental report according to a set of criteria. Deegan and Blomquist (2001) found that production of the Scorecard resulted in changes in the reporting behaviour of individual companies, as well as revisions to the Code itself.

In contrast, Tilt (1997) found that the companies themselves do not perceive lobby groups as having a major influence on their behaviour. In a study of the top 500 companies in Australia, she found that legislation was considered most influential; followed by public opinion; shareholders, consumers and insurance companies; and finally lobby groups and the media. Lobby groups were rated by these companies for their influence on reporting activities, and received a mean rank of only 2.1 out of 5.

Other papers suggest that lobby groups are now working with organisations in order to find mutually beneficial outcomes (Friedman & Miles, 2002; Lawrence, 2002; Adams & Frost, 2003). Pearce (2003, p. 41) states that "environment groups... are engaged in savage reappraisal of their philosophy". Some groups, such as WWF, have recently concluded that current conservation practice, including having an adversarial relationship with companies, is doing more harm than good. Such groups are now working with companies and governments to find mechanisms for, for example, sustainable trade in threatened species. The groups suggest that their new outlook encompasses more than just the environment, but considers

sustainability in a social, economic and environmental context (Pearce, 2003). Other examples of such collaborations include the Conservation Law Foundation's collaboration with public utilities, and Royal Dutch/Shell Group's stakeholder engagement program (Bliss, 2002). When Monsanto's GM corn crops were found to potentially harm the Monarch butterfly, a large anti-biotech campaign developed over time into a collaboration that brought together "scientists, environmental and government folks together with industry" (Pringle, 2003, p. 10). Even Greenpeace, who's reputation is for confrontation and conflict, have entered into alliances recognising that "both parties have something to gain from this relation" (Friedman & Miles, 2002, p. 14).

In Australia, Fiedler and Deegan (2002, p. 30) investigated some interactions between NGOs and businesses using the case study method. They considered the construction industry's collaborations with four environmental organisations. They found that collaborations were motivated by stakeholder pressure, publicity, and the ability to "set an example for other ... projects to follow".

The most recent study on lobby groups to be undertaken is one by O'Dwyer *et al.* (2003), who interviewed lobby groups in the Republic of Ireland. They were interested in examining "less economically powerful stakeholders" and found that there is a demand for social disclosure information by lobby groups, motivated primarily by a desire for accountability, but that current CSD practice in Ireland is viewed with "disdain, cynicism and ...scepticism" (O'Dwyer *et al.*, 2003 p. 1). They also found that there is predominantly an antagonistic relationship between corporations and lobby groups. In their study, O'Dwyer *et al.* (2003) were examining the 'perceptions' of lobby groups about the current production of CSD in

Ireland. This study, while also investigating perceptions, also considers lobby groups' attempts to influence CSD production.

While some of these more recent studies indicate that the adversarial nature of the relationship has softened somewhat, the research has been concentrated mostly in the area of environment and has been limited to a few large, high profile, lobby groups. This study attempts to replicate the Tilt (1994) study to determine whether the attitudes of lobby group members has changed over the past ten years and to document the amount of influence the range of social and environmental lobby groups has, or attempts to have, on the reporting activities of large companies.

Method

A survey was conducted of 85 major social and environmental lobby groups in Australia for which addresses could be identified. 18 organisations related to social/ethical issues were identified and 67 environment groups. These organisations are listed in Appendix 1.

The organisations were chosen for a number of reasons. First, they represent the major environmental and social groups active in Australia. Second, those that responded to the Tilt (1994) survey, and still exist, provided the initial sample so that comparisons to earlier data are valid. Any additional organisations that were used in other research into lobby groups were also included (for example, Deegan and Blomquist, 2001; The Age, 2000). A table of lobby groups used in previous research is included as Appendix 2. A letter was included with the questionnaire explaining that they had taken part in research of this nature previously and their current perceptions were now sought. Those few organisations that were not part of the 1994 survey were provided with a slightly different letter explaining that they were being

surveyed as they had indicated an interest in this area through involvement in research. The survey questions are included as Appendix 3.

Results and Discussion

Of the 85 organisations surveyed, 8 were returned undeliverable (all environment groups) and 20 were returned completed, resulting in a final response rate of 25%. Although this response rate is quite low it is within the range generally considered adequate (Fowler, 1988) and those that were returned provided some useful data upon which to base some discussion. Of the 20 received, 4 were from social/ethics related organisations (20% of social groups surveyed) and 16 were environmental groups (28% of environment groups surveyed). Due to the low response rate, non-response bias tests were conducted using a Mann Whitney to test the early/late non-response hypothesis (Buzby & Falk, 1979; Champion, 1981; Tilt, 1994). No significant difference was found, at the 5% level of significance, for any of the survey questions between the early and late responders, hence, it can be assumed that there is little response bias in the sample.

Next, Mann Whitney tests were run on all questions responded to in the questionnaire to determine whether there is any difference between social groups and environmental groups. Results of all these tests are not presented here, however, they showed that there were no significant differences between the two types of lobby groups for the any of the questions in the survey. For this reason, all respondents will be treated henceforth as belonging to one sample.

Almost all organisations (80%) claimed to have seen some CSD, mostly being annual reports, supplements and advertisements. 70% of the organisations received some sort of CSD,

mostly advertisements, annual reports, and supplements to the annual report, unsolicited from companies. This suggests that companies recognise that lobby groups are a potential audience for their disclosures. Only 55% actively sought information from companies, mostly annual reports and supplements, with 4 organisations seeking ‘other’ items which were predominantly technical information or reports on specific things such as radiation or manufacturing specifications. This shows little change since 1994.

In order to compare results with the 1994 study, respondents were asked to assess each item of CSD they had seen according to its credibility and understandability. Responses were given on a scale of 1 to 5, with 5 being most credible/easy to understand. Table 1 presents the results, followed by a discussion of the changes since 1994.

Table 1 here

The responses show that both annual reports and supplements scored in the mid-range on both understandability and credibility whereas, not surprisingly, for product labels and advertisements credibility is quite low, and seems inversely related to understandability.

Since 1994, the major changes are that the understandability of annual reports and labels has increased, as has the credibility of supplements. Increases in understandability for annual reports The increased credibility of supplements most likely reflects the increase in environmental reporting via separate booklets that has been reported recently (Tilt, 1997) and thus, reflects the greater amount of effort directed at the presentation of these reports.

Perversely, the understandability of advertisements has increased but their credibility has decreased. This is more difficult to explain, however, it could again be a result of more effort being directed at preparation of these given increased public attention on social and

environmental issues – more effort at producing a simple message may in fact be damaging to their credibility.

Despite almost all organisations responding to the survey claiming to have seen some form of CSD, 65% felt that the amount of disclosure made by companies is not currently sufficient (down from 77% in 1994), while 90% felt that disclosure was necessary. They considered that disclosure should be both narrative and quantified and should be part of the annual report and in separate booklets or supplements to the annual reports. There was also support for some disclosure via the media.

Half of the organisations surveyed claimed to support companies with good disclosure practices. The major type of support respondents gave to companies with good disclosure practices was to provide public comment on their activities via the media, however two respondents reported that they worked with companies in collaborations or partnerships to help them with their environmental strategies and activities.

Fewer companies claimed to lobby poor performing companies directly (30%), with indirect lobbying appearing more common (55%). The prevailing method of lobbying was via the media but also involvement in legislation and attendance at industry forums and company AGMs to raise issues. Again, these figures are not significantly different to those found ten years ago.

As these organisations had considered CSD in previous research, they were asked to assess whether they believed the amount of CSD being produced had changed. 80% of respondents felt that the amount of CSD produced had increased over the last ten years, but

notwithstanding that, 85% still believe that legislation is needed to require social and environmental reporting (86% considered legislation was needed in 1994).

When asked what companies should disclose, responses were almost unanimous in suggesting that ‘anything and everything’ related to the community and the environment should be reported upon. Some suggested that measurable information is more useful, and the ‘Triple Bottom Line’ was mentioned by a few. Generally however, responses indicated that the individuals from the lobby groups had an undeveloped and even naïve knowledge of social and environmental reporting.

In the general comments provided at the end of the survey, there did appear a distinct note of pessimism regarding the activities and reporting of social and environmental information by companies. Although most admitted that reporting had increased, most appeared sceptical about their motives for doing so, many suggesting that economic imperatives were still considered paramount. Some examples are:

[CSR is on the] increase due to public pressure and litigation however dollars still rule over people (large social activist group)

[Legislation] would not work because there are smart legal advisers to find ways to avoid it, ... or we have a false sense of security thinking all is well (smaller social activist group).

Conclusions and ImplicationsThe primary research question in this paper is to determine whether lobby groups attempt to influence the production of in social and environmental information by companies. The study found that lobby groups do have some interest in directly trying to influence what is reported, but their primary focus is on changing companies’ activities. This could mean they assume that reporting will flow naturally from this, or that they do not consider reporting to be an important mechanism for changing

corporate actions. This is an important finding, given the attention in the social and environmental accounting literature on reporting as a means of making companies transparent and thus accountable.

The study also investigated, whether lobby groups use social and environmental information produced by companies and how lobby groups perceive this information in terms of its credibility. Consistent with the first finding, lobby groups did appear to have seen many types of CSD but did not view it as particularly credible or useful, a finding that concurs with other recent research in the area (O'Dwyer *et al.*, 2003).

Finally, the study considered whether the attitudes of lobby groups had changed since 1994. On comparison with the study published in 1994, there appeared to be little change in perceptions of CSD after ten years, despite major changes and increases in reporting practice. This poses questions that have been suggested previously, such as who is the intended audience for the increased amount of reporting being produced by companies. If lobby groups are among the intended audience, those lobby groups are still suffering from a credibility problem.

One slight paradox that appeared from the survey results was that while most said annual reports and supplements were reasonably credible or becoming more credible, this somewhat contradicts views expressed in the comments that companies are not honest about social and environmental issues and are driven only by profit. An explanation could be that while they believe that what is being reported is reasonable, they are not reporting enough (consistent with the result that most felt the amount of CSD produced is insufficient), and not reporting the 'bad news' events. Again this is consistent with prior research (Tilling, 2001).

It does appear however, that despite some minor engagement with the corporate reporting process, such as the WWF reporting Scorecard, and a few groups' involvement in the company reputation index, lobby groups are not taking up the challenge to try to influence social and environmental reporting in Australia. An important comparison would be to determine whether the level of influence is greater in other developed countries, and to determine why they have not seen such engagement as appropriate to date. This would need to be done via interviews and/or case studies.

Where there are collaborations, it would appear that it is with stakeholders with high salience and/or one particular time-urgent issue to be considered. Other lobby groups, perhaps with lower levels of salience, power and legitimacy, opt towards using more subversive techniques such as media exposure. An interesting area for further research would be to consider the lobby groups themselves as organisations with their own stakeholders to be accountable to. Groups that are collaborating with firms may be doing so in order to obtain legitimacy within the general public, while other more confrontational groups, such as Greenpeace or Earth First!, may avoid such collaborations as their constituents may not see such action as legitimate. In this light, putting all lobby groups into the same category of stakeholder may not be appropriate and is a limitation of this study.

An important aspect of the stakeholder salience explanation of lobby groups' actions, is that legitimacy is considered to be an important element in determining the level of salience a group has. According to legitimacy theory, firms report their social and environmental activities in order to legitimise their actions to stakeholders. This should therefore mean that those stakeholders are recognised as having a "claim to interest in the firm's activities" (Mattingly & Greening, 2002, p. 272) and some ability to influence resource flows, thus

resulting in higher salience for that stakeholder. Higher salience should result in more direct lobbying techniques being used such as collaboration or coercion. However, results suggest that lobby groups remain committed to mostly subversive techniques, particularly via media exposure. One of the major roles of a lobby group is to make public comment, yet little comment appears to be made about reporting practices or, more generally, corporate accountability.

Further Research

The Stakeholder Salience model provided by Mitchell *et al.* (1997) is helpful in trying to understand when a stakeholder may be given attention by managers, and in particular, in considering why a particular lobby groups might be consulted, collaborated with, or reported to, hence may provide a partial explanation of CSD. As Mitchell *et al.* make evident in their paper, lobby groups can, at varying times, fall into any of their categories of salience (having one two or three of the attributes power, legitimacy or urgency) and thus managers' perceptions of them as a stakeholder changes with their level of salience. As this study found that lobby groups place little effort on influencing reporting practices directly, the link between activities and reporting, and the motivations for reporting as perceived by managers, is an important area for future research.

Stemming from this study, other areas for further research include, whether companies' perceptions have changed regarding lobby groups and whether the current increase in reporting is at all due to perceived influence of lobby groups. In addition, knowledge of whether companies perceive a change in the 'salience' of NGOs, and how this affects reporting practice, would be useful.

Case studies on stakeholder salience could also challenge some aspects of the ubiquitous legitimacy theory and perhaps enhance stakeholder theory so that the combination could produce a more coherent theory of some of the motivations for CSD. The issue of legitimacy as a determinant of whether managers will recognise a stakeholder suggests some to date unexplored relationships between stakeholder theory and legitimacy theory.

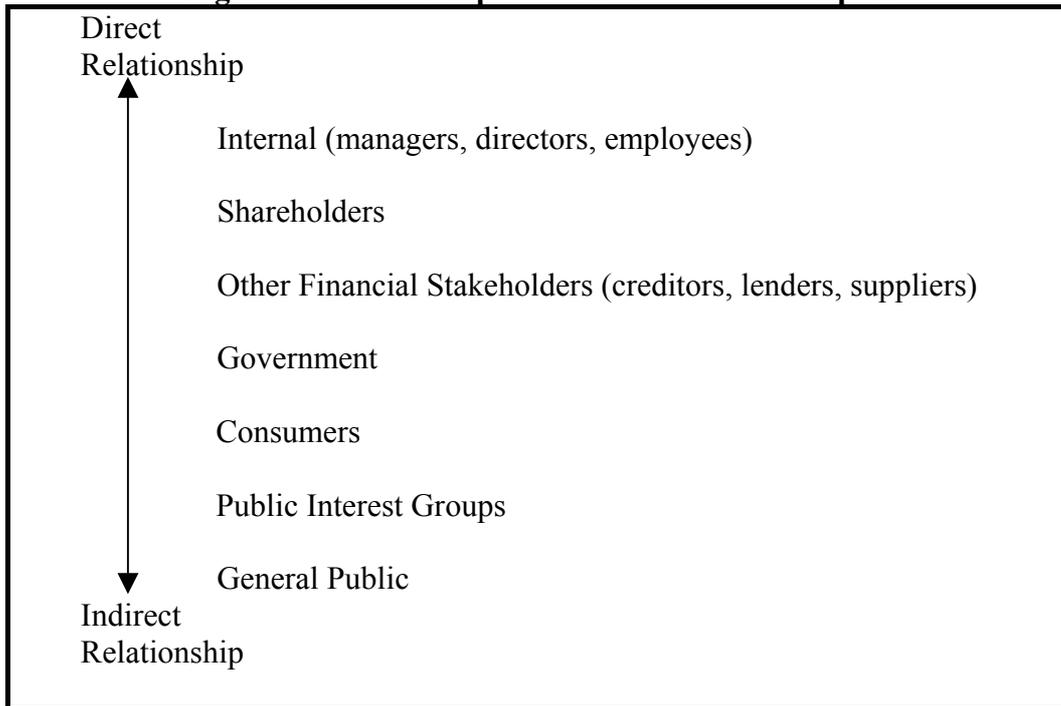
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Figure 1: Relationships of Stakeholders to Companies.



Adapted from Estes (1976) and Ogan & Ziebart (1991)

**Table 1:
Understandability and Credibility of Reporting Media**

Reporting Medium	Understandability (1994) 1 = difficult	Change	Credibility (1994) 1 = not credible	Change
Annual Reports	3.60 (3.16)	+0.44	3.13 (3.16)	-0.03
Supplements	3.70 (3.81)	-0.11	3.30 (2.76)	+0.54
Advertisements	3.57 (4.01)	-0.55	2.43 (2.08)	+0.35
Product Labels	4.33 (3.46)	+0.87	2.67 (2.65)	+0.02

**Appendix 1: Lobby Groups Surveyed
(Total 85 Organisations)**

Environment

Allergy & Chemical Sensitivity Assoc.
 Animal Liberation
 Animal Welfare League
 Aust & NZ Federation of Animal Societies
 Australian & NZ Solar Energy Society
 Australian Animal Protection Society
 Aust Assoc for Environmental Education
 Australian Conservation Foundation Inc
 Australian Trust for Conservation Volunteers
 Australian Wildlife Protection Council
 Australians for Animals Inc
 Blue Cross Animal Society of Victoria
 Cairns & Far North Environment Centre
 Capricorn Conservation Council
 Clean Air Control
 Clean Air Society of Australia & NZ
 Clean up Australia Ltd
 Colong Foundation for Wilderness
 Earth First!
 Earth Repair Foundation
 Earthwatch Australia
 Energy & Information Services
 Energy Conservation Services
 Environment Protection Agency
 Environmental Defenders Office
 Friends of the Earth
 Fund for Animals
 Green Alliance Network
 Greening Australia Ltd
 Greenpeace
 Greens (political party)
 Humane Society for Animal Welfare
 Keep Australia Beautiful Council
 KESAB
 Men of the Trees
 Mount Barker District Environment Assoc
 Mount Lofty Ranges Conservation Assoc
 Movement Against Uranium Mining
 National Environmental Law Assoc
 National Parks & Wildlife Foundation
 Nature Conservation Council
 Nature Conservation Society
 Nth Qld Conservation Council & Env Centre

Port Adelaide Environment Protection Group
 Queensland Conservation Council Inc
 RSPCA
 S.A. Great
 S.A. National Parks Association
 S.A. Waste Management Pty Ltd
 Southern Districts Environment Group
 State Conservation Councils (x 3)
 State Environment Centres (x 3)
 Tasmanian Conservation Trust Inc
 The Ecological Society of Australia
 The Ecology Lab Pty Ltd
 The Wilderness Society
 Total Environment Centre Inc
 Traffic-Trade Records Analysis of Flora &
 Fauna in Commerce (Oceania) Inc
 Trees for Life
 Uranium Information Centre
 USERP
 Wildlife Preservation Society
 World Wide Fund for Nature (WWF)

Social/Ethics

Adelaide Central Mission
 Amnesty International Australia
 Australian Human Resources Institute
 Australian Red Cross
 Citizens Advice Bureau
 Civic Trust
 Consumers Association
 Freedom from Hunger
 Human Rights & Equal Opportunity
 Commission
 Institute of International Corporate
 Governance & Accountability
 National Institute for Governance
 Office of Consumer & Business Affairs
 Oxfam Community Aid Abroad
 SACOSS
 Salvation Army
 St James Ethics centre
 St.Vincent De Paul Society
 World Vision

Appendix 2: Lobby groups used in previous research

CRI* 2000	CRI 2001	CRI 2002	Deegan & Gordon 1996; Deegan & Blomquist
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			2001; Feidler & Deegan (2002)
Environmental:	Environmental:	Environmental	Environmental
Environment Protection Authority of Victoria	Environment Protection Authority of Victoria	Environment Protection Authority, Victoria	WWF
Australian Conservation Foundation	Australian Conservation Foundation	Australian Conservation Foundation	Australian Conservation Foundation
Greenpeace	Greenpeace	Greenpeace	
The Wilderness Society	The Wilderness Society	The Wilderness Society	
		Monash Centre for Environmental Management	
Social/Ethics:	Social/Ethics:	Social/Ethics	Social/Ethics
Amnesty International,	Amnesty International,	Amnesty International	N/A
Australia Business Arts Foundation	Australia Business Arts Foundation	Australia Business Arts Foundation	
National Farmers Federation	The Smith Family	World Vision	
St James Ethics Centre	St James Ethics Centre	The Ethics Network	
Financial Services Consumer Policy Centre	International Institute of Corporate Governance and Accountability,	Business Ethics Project, Brotherhood of St Laurence	
	Monash University's Australasian Risk Management Unit,	Institute of International Corporate Governance and Accountability	
	Enterprise and Career Education Foundation	Enterprise and Career Education Foundation	
		Oxfam-Community Aid Abroad	

*company reputation index

Appendix 3: Survey Questions

1. Was any corporate social disclosure (CSD) **voluntarily** sent to your organisation by companies in the last 12 months? (A definition of CSD is provided in the introductory letter).

2. If yes, what kind of disclosures did you receive? (choose one or more)

- Annual reports
- Supplements
- Advertisements or media releases
- Product labels
- Other (please specify)

3. Did your organisation **actively seek or solicit** any information from or about companies in the last 12 months?

4. If yes, what kind of information did you seek? (choose one or more)

- Annual reports
- Supplements
- Advertisements or media releases
- Product labels
- Other (please specify)

5. How do you obtain it? (choose one or more):

- Directly from the company
- From the media
- Other (please specify)

6. Have you ever read or seen any kind of Corporate Social Disclosure?

7. If yes, what kind have you read or seen? (choose one or more)

- Annual reports
- Supplements
- Advertisements or media releases
- Product labels
- Other (please specify)

8. For each type that you have read or seen, please rate how easy this information was to **understand** (circle appropriate number).

Disclosure Item	Very difficult				Very easy
Annual Reports	1	2	3	4	5
Supplements	1	2	3	4	5
Advertisements	1	2	3	4	5
Product Labels	1	2	3	4	5
Other	1	2	3	4	5

9. For each type you have read or seen please rate the **credibility** of each type of corporate social disclosure produced (circle appropriate number).

Disclosure Item	No Credibility				High Credibility
Annual Reports	1	2	3	4	5
Supplements	1	2	3	4	5
Advertisements	1	2	3	4	5
Product Labels	1	2	3	4	5
Other	1	2	3	4	5

10. How would you rate the current amount of CSD produced by companies (circle appropriate number, please do not circle between the numbers).

1 _____ 2 _____ 3 _____ 4 _____ 5
extremely insufficient **sufficient**

11. Are there specific types of information that you believe should be disclosed?

12. If yes, what types of information do you think should be disclosed?

13. How do you think this information should be disclosed? (choose one or more, if more than one please rank those chosen in order of importance from most to least: 1 = most)

- Narratives/descriptions
- Quantified, monetary or non-monetary terms
- Both of the above
- Other (please specify)

14. Where do you think this information should be disclosed? (if more than one answer is applicable please rank those chosen in order of preference from most to least: 1 = most)

- Annual reports
- In the media, i.e. papers & magazines
- Separate booklets/leaflets
- Other (please specify)

15. Do you give any support to companies that disclose all or any of their social/environmental activities?

16. If yes, how?

17. Do you directly lobby/expose/report on/campaign against, etc., companies that do not disclose any of their social activities?

18. If yes, What types of things do you do?

19. Do you attempt to influence companies indirectly, for example by lobbying the government for legislation; by encouraging consumers to boycott companies' products, etc?

20. If yes, please briefly describe what you do.

21. Do you think that there should be legislation or standards introduced for minimum levels of disclosure that would be applicable to all companies?

22. Please make any other comments that you feel may be helpful.