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Usage of Public Corporate Communications of Social Responsibility within Brazil, Russia, India and China (BRIC)¹

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Abstract

Purpose: The purpose of the paper is to analyze the status of Corporate Social Responsibility (CSR) communications in BRIC nations (Brazil, Russia, India, and China). The four countries are among the biggest emerging markets, forecasted to have increasing influence in economic and political spheres. How these countries manage their corporate communication in regards to CSR is, thus, the focus of our investigation.

Design/methodology/approach: This paper compares the extent and content of corporate communication with respect to CSR from a sample of over 100 companies from the BRIC nations by investigating the nature of CSR motives, processes, and stakeholder.

Findings: The results of the analysis show that CSR activities differ among BRIC nations with respect to CSR motives, processes and stakeholder issues. China seems to be least communicative on a number of CSR issues.

Practical implications: BRIC nations are often treated as a block with distinct characteristics. Our research shows that great variations exist in the implementation of CSR in BRIC nations. Furthermore, even though India's GDP per capita is lower than that of China, for example, its communication of CSR is more intensive. This suggests that economic development alone cannot fully explain the differences in CSR communication. A full understanding of differences in CSR communications across BRIC is, thus, needed.

Originality/value: The paper is original in providing across BRIC country analysis of corporate communication relating to CSR activities.

Keywords: Corporate Communications, Corporate Social Responsibility (CSR), Brazil, Russia, India, China, BRIC.

Article Type: Research paper.

1. Introduction

It is almost axiomatic to say that BRIC nations, consisting of Brazil, Russia, India, and China, are growing fast economically, changing their governance style, and influencing their regional and international environments. What is less certain is how the rise of the BRIC nations will manifest itself in terms of Corporate Social Responsibility (CSR) motives, processes and stakeholder issues.

In recent years, the terms CSR, corporate strategic volunteerism, social marketing, and strategic philanthropy have penetrated the mainstream literature and multinational practices (Turban and Greening, 1997). Generally speaking, CSR is considered as firm's obligation to protect and improve social welfare (Staples, 2004), through various business and social actions (Sen and Bhattacharya, 2001; Turban and Greening, 1997), ensuring equitable and sustainable benefits for the various stakeholders. Increasingly, CSR initiatives are being taken by companies in order to develop key success factors and sustainable competitive advantage (Lichtenstein *et al.*, 2004). In the West, corporate communication is often used to highlight companies' commitment to CSR (Esrock and Leichty, 1998; Hooghiemstra, 2000), enhance marketing efforts, and legitimize the companies corporate image in the eyes of various stakeholders (Birch and Moon, 2004; Ringov and Zollo, 2007). CSR has therefore become an important and integrated part of organizational marketing and corporate communications for effective marketing and corporate image (Chahal and Sharma, 2006).

While much is known on how CSR is conceptualized and developed in large industrialized nations, such as the USA and Germany, little is known about the emerging markets. It is this gap in the literature that our paper attempts to fill, examining how companies from BRIC countries compare in terms of CSR. In particular, corporate websites with CSR information as well as environmental and annual reports from over 100 Brazilian, Russian, Indian, and Chinese companies are investigated. While these measures are proxies, they indicate the level of displayed commitment by the multinationals, and can be treated as part of the global communication strategy.

Our article discusses two principal research questions: (1) To what extent do companies in the BRIC nations discuss CSR in their internet corporate communications? (2) Do differences exist in CSR motivating principle, managerial processes, and stakeholder issues?

2. CSR in the BRIC countries

The literature provides a variety of CSR definitions with varying measures (McWilliams *et al.*, 2006). CSR has been defined in multiple ways: (1) the way companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis (European Commission, 2008), (2) corporate strategic volunteerism, social marketing, and philanthropy, or (3) obligations to protect and improve social welfare, through various business and social actions, ensuring equitable and sustainable benefits for the various stakeholders (Alon *et al.*, 2008). Hence, in the context of this contribution CSR is understood as the integration of economic, social as well environmental aspects into corporate processes and decisions. Furthermore the consideration of and interaction with the different stakeholders groups is included in the underlying CSR perception of this contribution.

While no agreement exists on the definitions and measures, more agreement exists on the potential positive impact (Smith, 2003; McWilliams *et al.*, 2006; Branco and Rodrigues, 2006). Donaldson and Preston (1995) describe CSR as a source for profits and competitive advantage. Porter and Kramer (2006), McWilliams *et al.* (2006), and Branco and Rodrigues (2006) Bondy *et al.* (2004), Logsdon and Wood (2005), Husted and Allen (2006) prescribe the integration of CSR to corporate strategy as means to enhance corporate image and competitiveness.

While the conceptual literature is strong on suggesting implementation, when the relationship between CSR and performance was put to the test, the results were less conclusive, with some studies showing no significant relationship (e.g., Aupperle *et al.* 1985; McWilliams and Siegel, 2000), others showing positive effect (e.g., Waddock and Graves, 1997; Sharma and Vredenburg, 1998), yet few others showing a negative effect (e.g., Boyle *et al.*, 1997). Differing definitions, measures, and empirical approaches can lead to inconclusive evidence. Margolis and Walsh (2003) depicted in their analysis of 127 studies on the relation between the CSR and financial performance that there is no consistent evidence, yet a positive association prevails. This result is confirmed by the meta-analysis of Orlitzky (2005).

Context, too, has an impact on CSR implementation. The extent, the content, and the communications of CSR differ among corporations, regions, and countries (Maignan and Ralston, 2002). Most of the studies today are from developed countries (SHRM, 2007; Bertelsmann 2007). While the emerging markets are receiving increasing attention, the literature

is relatively nascent on Asia (Baughn *et al.*, 2007; Chapple and Moon, 2005; Welford, 2004, 2005; OECD, 2005; Chapple and Moon, 2005; Kimber and Lipton; 2005; Baskin, 2006; Baughn *et al.*, 2007; SHRM, 2007; Bertelsmann, 2007), China (Jensen, 2006; Roper and Weymes 2007; Ewing and Windisch, 2007; Qu, 2007; SustainAbility, 2007) Brazil (e.g. Cappellin and Giuliani, 2004; SustainAbility, 2006; Oliviera, 2006), or Russia (Soboleva, 2007; ASI 2007, OECD 2007), India (Gupta, 2007; SustainAbility, 2005; Arora and Puranik, 2004; Partner in Chance, 2003; Sagar and Singla, 2003; Mohan, 2001). With the exception of Baskin's (2006) study, the literature comparing BRIC countries is almost non-existent. Emerging markets, in general, and Asian countries, more specifically, use CSR less frequently and intensively compared with their Western counterparts (Welford, 2004). The following table summarizes selected cross-national CRS contribution (at least two countries) which takes into account at least one of the BRIC nations and compare it to other nations.

Table 1: Selected CSR related BRIC nations contributions

Author(s) (Year)	Type of Analysis	Country	No. of Units	Theories used	Method used	Determinants for CSR
Baskin (2006)	Research Paper	Brazil, Russia, India, China, South Africa	86	NA	Analysis of non-financial reports	Biosphere pressures, legitimacy pressures, market pressures
Baughn, et al. (2007)	Research paper	104 countries (15 Asian nations, Hong Kong & China separately)	8,729 surveys	NA	Executive opinion survey	CSR is related to GDP, economic and political freedom and low level of corruption
Bertelsmann (2007)	Study	Brazil, China, Egypt, France, Germany, India , Mozambique, Poland, South Africa, Sweden, United Kingdom, USA, Vietnam	NA	NA	Questionnaire survey on CSR experts of the selected countries	CSR public policy
Chapple and Moon (2005)	Research paper	India, Indonesia, Malaysia, Philippines, South Korea, Singapore Thailand	350	NA	Website analysis	Globalization, national factors, national business systems
Kimber and Lipton; 2005	General review	Australia, China, Singapore, India	NA	NA	NA	Governance system, context (cultural, social, political and legal), stakeholder
Lübcke, Ruth and Yim (2007)	Research paper	Germany, Korea, China	56	Industrial Culture approach	In-depth interviews and case studies	Context, culture
Luo (2006)	Research paper	Europe, US, Asia & other countries	126	Giddens's theory of structuration	Questionnaire survey	Political behaviour, corruption level
OECD (2005)	Study	Central & Eastern Europe, Asia (emerging markets), Latin America, Africa	127 emerging nations, 1740 of OECD	NA	Analysis of non-financial reports	NA

OECD (2007)	Study	Russia compared with the study of OECD 2005	168 emerging nations, 1740 of OECD	NA	Analysis of non-financial reports	NA
SHRM (2007)	Study	US, Australia, India, China, Canada, Mexico and Brazil	> 2400	NA	Questionnaire survey	NA
Welford (2004)	Research paper	UK, Germany, France, Italy, Spain, Norway, Hong Kong, Singapore, Japan, Korea, Malaysia, Thailand	240	NA	Questionnaire survey	NA
Welford (2005)	Research paper	Germany, France, Italy, UK, Spain, Norway, Hong Kong, Singapore, Japan, Malaysia, Korea, Thailand, US, Mexico, Canada	450	NA	Questionnaire survey	Stakeholder requirements and local culture

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 (Gerson, 2007). For example, Ewing and Windisch (2007) argue that the utilization of Western CSR approaches can fail in Asia because of cultural differences. Baughn et al. (2007) added that CSR in Asia is characterized not only by the cultural context, but also by the economic and political conditions. More specifically, economic and political freedoms as well as low level of corruption can lead to effective implementation. Relating to the economic environment, Chapple and Moon (2005) suggested that a high level of inward foreign direct investments (FDI) into a country increases the likelihood that CSR practices will be utilized by domestic companies.

3. CSR measurement

We use corporate communications as a proxy for CSR implementation. This measure may not capture the “real” or “realized” CSR, but rather the image the company wants to portray. Thus, this measure can be used as a signal for corporate intentions, and can be interpreted as part of the marketing mix. Corporate communication, which is an integral part of organizational marketing (Hooghiemstra, 2000), serves as an effective marketing tool to promote the company’s engagement in CSR to various stakeholders as well as to enhance the corporate image (Bondy *et al.*, 2004; Logsdon and Wood, 2005; Husted and Allen, 2006). Adams et al. (1998) and Esrock and Leichty (1998) show that corporations broadly communicate their CSR activities,

approaches, and processes in order to accomplish a positive public image and to gain legitimacy as well as support from various stakeholders. Lack of communications on CSR can be interpreted as a missed opportunity by the company, or a lack of awareness among its managers for the importance of this task.

Sources for CSR communications include corporate websites, annual reports and other publicly available documents from the internet. Websites and annual reports provide valuable information because they target a wide variety of stakeholders (Esrock and Leichty, 2000).

Following the approach developed by Maignan and Ralston (2002), we measure CSR on the basis of the analysis of web-pages and company's published information. While website information and annual reports need to be examined with some degree of skepticism, annual reports are still among the best and most reliable source of information about companies' CSR activities (Chapple and Moon, 2005).

According to Maignan and Ralston (2002), three CSR categories can be distinguished: 1) motives for CSR activities, 2) managerial CSR processes, and 3) stakeholder issues. First, the motives for the implementation of CSR were coded and classified by Maignan and Ralston (2002) into three different items: a) value-driven, b) performance-driven, and c) stakeholder-driven. According to Swanson's (1995) findings, the value-driven view suggests that corporations are self-motivated to implement CSR initiatives regardless of external and social pressures. Following a utilitarian perspective, CSR is implemented in a corporation to achieve performance objectives such as profitability, return on investment, or sales volume. This view assumes a strong relation between CSR and financial performance. The stakeholder view suggests that corporations are adopting social responsibility initiatives in order to face the pressure from various stakeholders (Swanson, 1995). The positive duty view suggests that business may be self motivated to have a positive impact regardless of social pressure. Both, the negative duty and the utilitarian approaches suggest that CSR can be used as an impression tool employed to influence stakeholders' perception of the corporate image which is an important component of organizational marketing (Hooghiemstra, 2000).

The second category of measuring CSR can be described by the "processes" designated to the managerial procedures and instruments employed by companies to bring their motivational principles into practice. CSR processes consist of programs or activities which foster the

realization of CSR within a corporation. Based on Maignan and Ralston (2002), the following seven CSR processes items are differentiated for the analysis: (1) philanthropy programs, (2) sponsorships, (3) volunteerism, (4) implementation of code of ethics, (5) quality programs, (6) health and safety programs, and (7) management of environmental impacts. These seven processes are not mutual exclusive and overlaps may occur.

The third category to measure CSR is described as stakeholder issues addressed in the CSR initiatives. Considering Clarkson's (1995) stakeholder classification, five items can be distinguishable for this study: (1) community, (2) customers, (3) employees, (4) shareholders, and (5) suppliers. Table 2 provides a summary of the three main CSR categories and 21 underlying measurement items used in this study.

Table 2: Main Categories and 21 Measurement Items

Category	CSR Measurement Item	Shot Description
Motives for CSR (3)		
	Value-driven	Part of the company's culture, or as an expression of its core values.
	Performance-driven	Part of the firm's mission, as an instrument to improve its financial performance and competitive posture.
	Stakeholder-driven	Response to the pressures and scrutiny of one or more stakeholder groups.
Processes of CSR (7)		
	Philanthropy programs	Philanthropy program made of a clear mission and application procedures to allocate donations and grants.
	Sponsorships	Sponsorships as a type of responsibility initiative, charity.
	Volunteerism	Programs that allow employees to work for a good cause.
	Code of ethics	Content and/or implementation of a code of ethics or conduct.
	Quality programs	Formal product/ service quality program.
	Health and safety programs	Health and safety programs aimed at one or more stakeholder groups.
	Management of environmental impacts	Activities aimed at diminishing the negative impact of productive activities on the natural environment.
Stakeholder Issues (11)		
Community Stakeholders	Arts and culture	Support of organizations, activities, actors, and objects linked to the arts or the national culture.
	Education.	Support activities improving educational opportunities.
	Quality of life	Dedication to improving the quality of life and well-being of the communities.
	Safety	Concern for the safety of the persons.
	Protection of the environment	Concern for the preservation of the natural environment.

Customer Stakeholders	Product/service quality	Presents the achievement of high product/ service quality as a part of its commitment to social responsibility.
	Safety	Concern for the safety of its customers.
Employee Stakeholders	Equal opportunity	Commitment to giving the same chances in recruitment and promotion to all employees regardless of race, gender, age, or handicap.
	Health and safety	Concern for protecting the safety of employees.
Shareholders		Commitment to the involvement of stakeholders in corporate governance.
Suppliers		Dedication to giving equal opportunities to suppliers in terms of gender, race, and size and/ or to assuring suppliers' safety.

4. Research methodology

In order to select corporations for the CSR analysis, a two-step approach has been chosen. We focused on large corporations following the advice of Chapple and Moon (2005) who suggested that these corporations tend to be precursors to the integration of CSR in the society as a whole. First, we used *Forbes'* 2,000 world-largest-corporations ranking to select the largest corporations in the BRIC nations.³ Altogether 22 Brazilian, 20 Russian, 34 Indian and 44 Chinese (in sum 120 corporations) were considered in the website analysis. Secondly, we further limited our sample to only those firms with English-language websites. English is the lingua franca of international business and provides a common language for analysis, eliminating translation bias. Furthermore, it could be inferred that firms using English in their website are more likely to want to project a more global image. We, therefore, have a selection bias towards larger and more international firms. Again, these firms are likely to be leaders in their respective countries, providing a glimpse into the future of CSR implementation in the analyzed countries.

Of 120 analyzed companies 105 provide information in English, representing 87.5% of the initial sample. A total of 105 companies remained in our sample (Brazil 18, Russia 19, India 33, China 35). These companies represent a broad spectrum of industries such as banking (e.g., China Minsheng Banking, Indian Overseas Bank, Unibanco Group), materials (e.g., Aluminum Corp of China, Tata Steel, Novolipetsk Iron & Steel), oil & gas (e.g., Bharat Petroleum, Petrobras-Petróleo Brasil, Gazprom), utilities (e.g., GAIL, Eletrobrás, UES of Russia) or telecommunications industry (e.g., Bharti Airtel, Tele Norte Leste, VimpelCom).

³ The list is available online at: http://www.forbes.com/2007/03/29/forbes-global-2000-biz-07forbes2000-cz_sd_0329global_land.html

After selecting the sample of available companies, we have then coded data obtained from public reports of the company, including the 10k reports, CSR reports and the companies' websites, using a previously developed CSR map from the international business literature (Maignan and Ralston, 2002). The results were then recorded and analyzed for differences using cross-tabulation, ANOVA, and chi-square tests, presented in the next section.

5. Results

Most large companies from BRIC report on the variety of CSR activities in which they are engaged in their corporate communications. Overall only 8 companies of 105 BRIC companies do not present any CSR related information on their web pages (6 from China, 1 from India, 1 from Brazil). While the number of non-reporting firms is small, 75% of non-reporting companies are from China, suggesting that these companies have not realized the advantages of such communications.

To measure the relevance of CSR reporting for the analyzed companies, the number of companies which provide one or more CSR motives, CSR process, or stakeholder issue on their web pages were counted and summarized. These samples were further analyzed to develop in-depth information at the industry level. Table 3 provides the results on CSR communications for the BRIC companies..

Table 3: Inclusion of CSR

	Brazil (n=18)	Russia (n=19)	India (n=33)	China (n=35)
1. Discussing at least one CSR <i>motives</i>	17 (94%)	14 (74%)	27 (82%)	11 (31%)
2. Discussing at least one CSR <i>process</i>	17 (94%)	19 (100%)	31 (94%)	26 (74%)
3. Discussing at least one <i>stakeholder issues</i>	17 (94%)	19 (100%)	31 (94%)	28 (80%)
Industry				
4. Discussing CSR ^[1]				
a.) Banking & Insurance	4 (4)	2 (2)	13 (13)	9 (9)
b.) Materials	5 (5)	7 (7)	3 (3)	4 (7)
c.) Oil & Gas Operations	1 (1)	7 (7)	5 (5)	2 (2)
d.) Utilities	4 (4)	1 (1)	1 (2)	2 (2)
e.) Transportation	1 (1)	0 (0)	0 (0)	4 (5)
f.) Capital Goods	0 (0)	0 (0)	3 (3)	2 (2)
g.) Service ^[2]	0 (1)	2 (2)	5 (5)	1 (1)

h.) Other ^[3]	2 (2)	0 (0)	2 (2)	5 (7)
[1] Number of companies mentioning at least one CSR motive, one CSR process or one stakeholder issue.				
[2] Software, Telecommunication.				
[3] Aerospace, Chemical, Construction, Consumer Durables, Food Drink & Tabacco, Technology Hardware & Equipment.				

The results suggest that there are major differences in CSR reporting among companies from BRIC nations. Chinese companies seem least communicative about their CSR motives, processes or stakeholders, compared to the information presented by their peer companies in Brazil, Russian and India. Brazilians are most communicative about their motives, while the Russian are most communicative about the CSR processes and stakeholders. Differentiated reporting structures of CSR activities are, thus, noted.

In order to assess any differences in the overall usage of CSR in corporate communications among companies from BRIC nations, a one-sided ANOVA test was employed (see Table 4). The ANOVA table shows that the communication of CSR issues differs significantly among BRIC corporations. All 21 items are analyzed. Brazilian corporations used the internet most intensively to communicate their CSR activities with a mean of 14.5 mentioned items, followed by Russia (11.53), and India (9.91). As observed in table 3 and confirmed in table 4, China falls uses the internet the least for communicating its CSR with just 6.43 reported items on average.

Table 4: One-Side ANOVA

Industry	F-value	Sig. Level	Mean Brazil	Mean Russia	Mean India	Mean China
Mean of Items	10.60	0.00*	14.50	11.53	9.91	6.43

* Significant at the .05 level.

In order to assess group differences among the Brazilian, Russian, Indian and Chinese companies with respect to CSR items, a *post hoc* multiple comparison tests were used. Using Tukey's (1953) honestly significant differences (HSD) method, Table 5 reports the *post hoc* test results.

Table 5: Post-Hoc Test

(I) Country	(J) Country	Mean Difference (I-J)	Std. Error	Sig.
Brazil	Russia	2.97	1.70	0.31
Brazil	India	4.59	1.52	0.02*
Brazil	China	8.07	1.50	0.00*
Russia	India	1.62	1.49	0.70
Russia	China	5.10	1.48	0.00*
India	China	3.48	1.26	0.03*

* The mean difference is significant at the .05 level.

5.1 Motives to initiate CSR activities

As discussed earlier, three motives for CSR initiatives are analyzed: (1) value-driven, (2) performance driven, and (3) stakeholder driven. Due to the nominal nature of data available, hypotheses relating to CSR differences are tested with chi-square statistics, shown in table 6.

Table 6: CSR Motivations

CSR Motivation	Brazil (n=18)	Russia (n=19)	India (n=33)	China (n=35)	Total	x²	Sig.
1. Value-driver CSR	14 (78%)	6 (32%)	24 (73%)	10 (29%)	54	21.313	.000*
2. Performance-driven CSR	7 (39%)	5 (26%)	10 (31%)	1 (3%)	23	12.035	.007*
3. Stakeholder-driven CSR	11 (61%)	4 (21%)	9 (27%)	3 (9%)	27	17.449	.001*

* The mean difference is significant at the .05 level.

Table 6 shows that all three CSR motives are mentioned across the BRIC companies. The foci of SCR communications vary by country. The most cited motivation factor was value-driven CSR (54 companies), followed by stakeholder-driven CSR (27 companies) and performance-driven CSR (23 companies). 78% of Brazilian companies and 73% of Indian companies follow a value-driven CSR approach, whereas only 32% of the Russian and 29% of the Chinese companies report to do so. 39% of Brazilian and 31% of Indian companies consider performance issues as driver for their CSR engagements, compared to 26% in Russia and 3% in China. Finally, stakeholder-driven CSR has predominantly been mentioned by Brazilian companies (61%), compared to only 27% Indian, 21% Brazilian and 9% Chinese. While the value driver of CSR dominates across BRIC countries, the second most cited motivation is different between Russia and India, which favor performance, and Brazil and China, which favor stakeholders.

5.2 CSR managerial processes

Companies, too, are using different managerial processes and programs to implement CSR initiatives. Again, given available data, we employ chi-square statistics to assess differences among our national groups. Table 7 provides the results of the various CSR managerial processes used by companies from the BRIC nations.

Table 7: CSR Managerial Processes

CSR Processes	Brazil (n=18)	China (n=35)	India (n=33)	Russia (n=19)	Total	x ²	Sig.
Philanthropy programs	13 (72%)	16 (46%)	21 (64%)	14 (74%)	64	5.769	.123
Sponsorships	16 (89%)	19 (54%)	22 (67%)	19 (100%)	76	15.975	.001*
Volunteerism	6 (33%)	8 (23%)	5 (15%)	1 (5%)	20	5.378	.146
Code of ethics	15 (83%)	12 (34%)	24 (73%)	9 (47%)	60	16.522	.001*
Quality programs	10 (56%)	8 (23%)	10 (30%)	10 (53%)	38	8.337	.040*
Health and safety programs	16 (89%)	11 (31%)	17 (52%)	17 (89%)	61	25.506	.000*
Management of environmental impacts	16 (89%)	15 (43%)	17 (52%)	15 (79%)	63	14.377	.002*

* The mean difference is significant at the .05 level.

Overall, the most reported CSR managerial process is shown to be sponsorships, followed closely by philanthropy and the environment, health and safety and code of ethics. The least reported is volunteerism, followed by quality programs. Differences, however, exist among the various BRIC companies: Brazilian show preference in implementing sponsorships, health and safety and the environment (at the same level); the Chinese prefer to emphasize sponsorships; the Indians prefer code of ethics; while the Russians favor health and safety programs. Five out of the 7 items analyzed showed significant differences in reporting. Only philanthropy and volunteerism showed consistently high and low ratings, respectively, across the BRIC companies.

5.3 Stakeholder issues addressed

Our final tabular analysis, shown in Table 8, compares and tests differences relating to CSR stakeholder communications using chi-square.

Table 8: CSR Stakeholder Issues

Stakeholder	Issue	Brazil (n=18)	China (n=35)	India (n=33)	Russia (n=19)	Total	x ²	Sig.
Community Stakeholders	Arts and culture	4 (22%)	26 (74%)	21 (64%)	2 (11%)	53	28.102	.000*
	Education.	15 (83%)	14 (40%)	23 (70%)	18 (95%)	70	20.323	.000*
	Quality of life	16 (89%)	15 (43%)	27 (82%)	19 (100%)	77	26.975	.000*
	Safety	6 (33%)	7 (20%)	9 (27%)	5 (26%)	27	1.191	.755
	Protection of the	17	17	20	16	70	14.584	.002*

	environment	(94%)	(49%)	(61%)	(84%)			
Customer Stakeholders	Product/service quality	13 (72%)	9 (26%)	16 (49%)	2 (11%)	40	18.798	.000*
	Safety	8 (44%)	8 (23%)	9 (27%)	1 (5%)	26	7.800	.050*
Employee Stakeholders	Equal opportunity	8 (44%)	3 (9%)	8 (24%)	2 (11%)	21	11.016	.012*
	Health and safety	16 (89%)	10 (29%)	14 (42%)	17 (90%)	57	29.361	.000*
Shareholders		16 (89%)	26 (74%)	25 (76%)	19 (100%)	86	7.002	.072
Suppliers		8 (44%)	4 (11%)	5 (15%)	3 (16%)	20	9.303	.026*

* The mean difference is significant at the .05 level.

Overall, stakeholder communications is different among our analyzed companies. Significant differences exist for all stakeholder groups, except for stakeholders and safety. Shareholders are consistently addressed by BRIC nation companies, while supplier issues are under-communicated by most of the same companies. Said another way, shareholders' interests are given more attention than the interests of the community safety. Among the various stakeholders, Brazilian companies emphasize protection of the community environment, Chinese arts and culture, Indian quality of community life, and Russians shareholders and quality of life.

6. Discussions and future research

This study contributes to the literature by showing the relative emphasis of BRIC companies CSR motivations, processes, and stakeholders. Several conclusions can be drawn from our study. First, media reports and the academic literature have often grouped BRIC nations together as a bloc, under the assumption that these countries have some common characteristics. These nations are seen as the future of economic growth. Our paper shows that their differences may outweigh their similarities; at least as far as CSR communications are concerned. Among the CSR motives, Brazil and India, the group's democracies scored the best. China and, to a lesser extent, Russia, the group's autocratic regimes, were among the worst performers. CSR motives across our sample of countries were value driven, although to varying extent. Stakeholders were most emphasized by Brazilian firms. Few CSR activities in China emphasized either performance or stakeholders. In terms of processes, in Brazil, volunteerism, health and the environment were equally and highly emphasized in corporate communications. In contrast, China's and Russia's emphasis was on sponsorships, and India's was on code of ethics.

Emphasis on stakeholder issues was also distinct among the four countries: Brazil emphasized the environment, China shareholders and arts and culture, India quality of life, and Russia shareholders, quality of life and education. Logically, several additional research questions can emerge from these results.

One consistent result among our various analyses is that differences exist in the way companies from the respective countries address and communicate their CSR efforts. Why do these differences exist? Explanations may include different institutional environment, different industries represented, or different company strategies and governance styles. Future research may investigate the environmental, industry and company-related underpinnings of differences that exist in the BRIC nations' communications of CSR.

Our research investigated a wide range of industries across BRIC giving support to some broad based conclusions. However, smaller and more domestic firms are notably absent. Will SMEs and domestic firms follow their larger and more multinational national firms in establishing CSR programs? If not, what will be their strategic thrust and why?

We have analyzed corporate communications of CSR, giving rise to a better understanding of the company's image building approach and marketing program. However, is the reported CSR initiatives representative of the "realized" or "perceived" contributions of these firms. Sometimes, we may expect to see difference between what is reported and what is realized, even under the best intentions. More research is needed to uncover the CSR gaps in communication.

Less than one third of the companies from China expressed in their corporate communications their motives of using CSR. Differences for China were also observed with respect to CSR processes and stakeholder issues. Overall, companies from China are providing the least information about CSR motives, processes and stakeholder issues in their corporate communication. Baughn et al. (2007), too, confirms that Chinese companies are at an early stage in implementing CSR. Lübcke et al. (2007) suggested that CSR is emerging as a new field of study in China, increasingly important because many Chinese companies are going global. Why is fast-growing China not catching up with its CSR practices of other big emerging markets? China-specific research relating to CSR can help develop a better foundation for such understanding. China may have an opportunity to make great progress in this area.

Suppliers, safety and volunteerism were among the least emphasized, at various degrees, among the BRIC companies. These are areas that the West has made great effort, and where some catching up may be needed among developing countries. These areas can also contribute to sustainable competitive advantage.

Corporate communications, in part relating to CSR, is an integral part of organizational marketing and, as such, can serve as a marketing tool to not only promote the company's ethical standards but also to enhance the corporate image and sustain competitive advantage. BRIC multinational firms which want to go global and which want to work with Western firms that are accountable for their actions in the court of public opinion must conform to standards that are more rigorous and meet global demands. Western multinational companies are increasingly being scrutinized for their choices of partners in emerging markets.

Certainly, the question of whether emerging markets "should" put more emphasis on CSR is normative. Furthermore, one can question whether "Western" standards can be used to benchmark value-driven motivations, supplier relations, HR issues, environment, etc. This article makes the dual assumption that CSR is desirable and that "global" standards should and can be used to benchmark companies around the world. This normative focus is characteristic of the extant literature discussed earlier pointing to the numerous positive implications of CSR implementation. While creating a CSR map across institutional environments is a formidable challenge, such efforts are needed to bridge the gap of "global" corporate social responsibility and to provide "global" standards against which performance can be measured. In an interconnected world, pollution, product quality, and safety concerns, for example, are no longer impacting only a single country or a group of countries. Through international trade, travel and investment and through a sharing of an atmosphere and geopolitical space, these concerns are, indeed, becoming global. The evidence from BRIC companies suggests that a lot of progress has been made, but that the gulf for improvement is still large.

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