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Abstract

There has been almost no IS related corporate social responsibility (CSR) research on small and medium enterprises (SMEs), and most non-IS research does not examine how SMEs use websites to communicate their CSR initiatives. This paper develops and applies a framework to report on the results of an exploratory content analysis of 33 Australian SME websites in the Information Media/Telecommunications and Accommodation/ Food Services sectors which communicate CSR initiatives online.

Keywords: SME, environmental sustainability, social responsibility, website, Australia

1 Introduction

There has been extensive research on corporate social responsibility (CSR) over the past few decades which, in this paper, we define as "firms voluntarily integrating the social and environmental expectations and concerns of stakeholders into their operations and their interactions with stakeholders" (adapted from Campbell 2007; European Commission 2001). The importance of CSR research and practice is justified in the literature on the basis that some firms, in their pursuit of profit or shareholder value, act *irresponsibly* while other firms do considerable social and/or environmental good (Campbell 2007). Campbell (2007) states that existing CSR research focuses on examining the link between CSR and business performance, which helps show that firms can gain commercial benefits (e.g. reputation, acquiring new customers) by doing CSR. The increasing recognition of these benefits by firms, and demands for CSR by their stakeholders, has led to greater CSR reporting by firms in annual reports and, more recently, on corporate websites (Pollach et al. 2009; Spence 2009). This has provided the impetus for emergence of research into the CSR reporting and the online communication practices of firms (e.g. Insch 2008; Wanderley et al. 2008).

The CSR literature has been criticised, however, for focusing on large firms and ignoring small and medium enterprises (SMEs) (Blomback & Wigren 2009; Jenkins 2006; Spence 2007). The importance of SME research on environmental responsibility

has been justified on the basis that the sheer numbers of SMEs in developed and developing economies mean that their environmental impact is significant (Revell et al. 2010). It is also important for SMEs to engage in social responsibility because they comprise over 90% of firms (Parker et al. 2009; Spence 2007) and contribute significant levels of employment (Hitchens et al. 2005) in most economies. Accordingly, if SMEs collectively acted irresponsibly there would be adverse consequences for the society and the environment.

The limited CSR research on SMEs has mainly focused on identifying their CSR practices, as well as the barriers/drivers and benefits of CSR (Parker et al. 2009). Many SME owner-managers resist engaging in CSR because, for instance, they lack money (Revell & Blackburn 2007), time or knowledge (Bradford & Fraser 2008; Collins et al. 2007), or because there is no perceived business case or stakeholder pressure for CSR (Collins et al. 2007; Revell & Blackburn 2007). Some owner-managers, however, do CSR for altruistic reasons (Parker et al. 2009) while other SMEs undertake CSR initiatives voluntarily (or proactively) to gain benefits such as improved reputation with customers and increased sales (Dzansi & Pretorius 2009; Nielsen & Thomsen 2009; Revell et al. 2010).

The literature emphasises that there are strong parallels between the barriers/drivers of eBusiness adoption by SMEs (Parker & Castleman 2007) and CSR up-take. Another relationship between eBusiness and CSR is that owner-managers who are proactive with CSR (for altruistic or commercial benefits) are increasingly using websites to communicate their initiatives to stakeholders (Jenkins 2006; Nielsen & Thomsen 2009; Zackrisson et al. 2008). Identifying these eBusiness and CSR links is important because there has been a call for eBusiness academics to conduct SME research into IS-related CSR (Elliott 2007). Despite this call, we have been unable to find any studies on content analyses of SME websites which examine how they communicate CSR online.

The purpose of this paper is to develop a structured framework for SME website analyses (based on the literature) and to pilot the framework with a preliminary study of SME websites in the ICT and accommodation/food service sectors. The paper makes a contribution to knowledge because it combines the previously separate bodies of knowledge on CSR and eBusiness in an SME context, and because we were unable to find any CSR research which developed or used a framework for website analysis. Instead, existing CSR studies tend to present hypotheses (e.g. Basil & Erlandson 2008) or descriptive research questions (e.g. Insch 2008) to guide their analyses of large firm websites.

We believe that a framework for website analyses is important because it will increase the comparability of future studies of SMEs' online CSR communication and facilitate longitudinal studies and cross-country comparisons. The practical contributions of the paper include the possible use of this framework to develop guidelines for SMEs on how to communicate more effectively their CSR initiatives online.

The rest of the paper is structured as follows. The next section uses the literature on CSR and eBusiness in an SME context to develop our website analysis framework. This is followed by an overview of the research approach to analyse the Australian SME websites. The paper then pilot tests the framework using the findings from the 33 CSR-communicating websites. Finally, the paper presents the final version of our framework based on empirical pilot testing.

2 Framework Development Based on the Literature

The first task in developing the framework was to determine from the literature the categories of CSR initiatives engaged in by SMEs either for altruistic or commercial reasons. We developed broad categories because the framework needed to be flexible enough to capture the range of CSR initiatives undertaken by SMEs and allow for the often industry specific nature of some CSR practices (Aragon-Correa et al. 2008; Bradford & Fraser 2008). The resulting categories are shown in Table 1.

Table 1: Categories of CSR Initiatives by SME Owner-managers and/or Staff

CSR Initiative Category	Example CSR Initiatives
CSR-related policies	Diversity in employment (e.g. gender, disabilities, seniors), family-friendly services (e.g. childcare, flexi-time, social events) and policies (e.g. compassionate leave) (Dzansi & Pretorius 2009; Fuller & Tian 2006; Jenkins 2006), and encouraging staff to follow ethical principles/codes (Fuller & Tian 2006).
Supporting CSR by staff	Encouraging staff to be involved in local or overseas CSR initiatives (Fuller & Tian 2006; Jenkins 2006), providing or permitting staff to attend CSR training (Aragon-Correa et al. 2008; Rao et al. 2009).
CSR-related positions	Environmental officer, manager or team (Hitchens et al. 2005), as well as employing locally (Dzansi & Pretorius 2009; Jenkins 2006) or offering skills development opportunities (e.g. work placements, training) to support the local community (Fuller & Tian 2006; Grzyb 2007; Jenkins 2006).
CSR features of products/services	Environmentally sustainable product materials, design, manufacturing, packaging and/or lifecycle assessment (Aragon-Correa et al. 2008; Hitchens et al. 2005; Rao et al. 2009; Revell et al. 2010).
CSR features of internal processes	Water / waste recycling and separation, sustainable office practices, energy / water conservation, pollution prevention / reduction, reducing travel (Aragon-Correa et al. 2008; Rao et al. 2009; Revell et al. 2010).
CSR features of external processes	Procurement from eco-friendly suppliers (Aragon-Correa et al. 2008; Hitchens et al. 2005; Rao et al. 2009; Revell et al. 2010), not engaging in (and not trading with companies engaging in) child labour (Dzansi & Pretorius 2009).
CSR accreditations and awards	Implementing voluntary environmental certifications such as ISO 14001 (Aragon-Correa et al. 2008; Hitchens et al. 2005; Revell et al. 2010), as well as applying for, receiving and promoting their CSR awards (Fuller & Tian 2006).
CSR-related payments	Investing in or donating profits to CSR programmes / organisations (Dzansi & Pretorius 2009; Fuller & Tian 2006; Grzyb 2007; Jenkins 2006).
Supporting external CSR initiatives	Sponsoring, donating time/money, awards and offering discounts to local communities (events, teams, schools, disadvantaged groups, projects), and local or overseas CSR programmes / organisations (Aragon-Correa et al. 2008; Fuller & Tian 2006; Grzyb 2007; Jenkins 2006).

Next, we analysed the eBusiness literature with respect to the design and content/features aspects of SME websites (e.g. Burgess & Bingley 2007; Fisher et al. 2007) to identify a suitable categorisation of the ways in which SME owner-managers might use their websites to communicate CSR. We found that Burgess and Bingley

(2007), based on the earlier work of Alonso Mendo and Fitzgerald (2005), propose four categories of SME website content/features and these were used as a template for our framework:

1. Identification and image (e.g. company contact details, background of the company, its staff, industry, mission and policies).

2. Promotion and contract (e.g. news and press releases, supporting multiple languages, calendar of events, online advertising for other companies, and information about products/services).

3. Relationship enhancement (e.g. FAQs, links to sites/information, customer reviews, newsletters, online forums, online memberships/clubs, customisation, and incentives such as gift certificates).

4. Transactional interactivity (e.g. online enquiries, order forms, ordering, payments, order status checking, downloading of electronic products, collecting customer information, search facilities, and after-sales customer support).

Another important component of online communication relates to website design, which can include issues such as the use of multimedia and new Web 2.0 technologies, currency of the information, navigation, whether website features work, usability/user-friendliness, accessibility, security, webpage load time, and attractiveness (Alonso Mendo & Fitzgerald 2005; Fisher et al. 2007). From our perspective, navigation and layout are two website design aspects which corresponded to CSR communication and we incorporated these into our framework along with the four categories of website content/features. The resulting preliminary framework is shown in Table 2.

Table 2: Preliminary Framework for SME Online CSR Communication Analysis

Element	CSR Communication	The Website Includes…
Website Content and Features	Identification and image	Describing CSR-related policies and positions, how staff are supported to engage in CSR (from Table 1), and the CSR mission/philosophy of the owner-manager.
	Promotion and contract	Describing the CSR features of products/services and internal business processes and any CSR accreditations and awards (from Table 1).
	Relationship enhancement	Describing the CSR features of external business processes and how the SME supports external CSR initiatives (from Table 1), including links to external CSR sites, and offering CSR-related customer reviews, FAQs, memberships, clubs, forums and newsletters.
	Transactional interactivity	Allowing CSR-related payments (from Table 1), as well CSR-related online purchases and help/support, and downloading of CSR-related (software) tools.
Website Design	Navigation	Having web pages devoted to CSR and prominent navigation links to CSR content within the site.
	Layout	Having CSR-related text on the home page, CSR-related headings and/or multimedia in page content.

The next section describes the research approach used to collect data for the purposes of pilot testing and refining our preliminary framework.

3   Research Approach

An Australian-based Yahoo Small Business Directory (2009) database was used to collect data for this study. In Australia, SMEs are defined as those with fewer than 200 staff (ABS 2007). Further, SMEs comprised of 99.7% of all Australian businesses in June 2007 (ABS 2007). We chose the Yahoo database because it had a comprehensive listing of Australian small businesses, it was free and public, and large businesses were less likely to add themselves because the database was prominently labelled as a "small business" directory. We mitigated the risk of including non-Australian business by including only those with ".au" in their domain and excluding websites which indicated the business was a (subsidiary of a) large or overseas firm.

The Yahoo database requires SME owner-managers to categorise their firm into one of various industry sectors and sub-sectors. The two Yahoo industry sectors we chose for our study were the Information Media and Telecommunications (IM&T) and the Accommodation and Food Services (A&FS) sectors. We chose the A&FS sector because the literature suggests that tourism operators are increasingly promoting their environmental responsibility as part of broader CSR for either altruistic or competitive advantage reasons (e.g. Jackson 2007). Similarly, we chose the IM&T sector following the media attention received in the area of social responsibility issues, for instance, with social networking. We therefore anticipated that there was a high likelihood that these two disparate sectors would result in a good sample of CSR-communicating SMEs for the purposes of pilot testing our preliminary framework.

The 267 accessible Australian SME websites (see Table 3) were divided amongst the research team that included two research assistants so that each site was visited and analysed by a single researcher. All researchers had a list of typical CSR practices based on the examples in Table 1, but were also given discretion to include other examples of potential CSR not in the literature. All CSR text (statements, paragraphs and in some cases entire web pages) was archived to enable content analysis over a period of time without concern that the content would change or become inaccessible. We all examined the CSR text resulting from this data gathering phase and came to a consensus as to whether each website was communicating CSR, thus minimising researcher bias. Table 3 shows that we identified 33 Australian SME websites across the two sectors which were communicating CSR.

Table 3: Number of Australian SME Websites Communicating CSR Practices

Sector	Total	Website	.au	Site active	CSR
Information Media and Telecommunications	333	271	216	188	11
Accommodation and Food Services	245	127	92	79	22
Total	**578**	**398**	**308**	**267**	**33**

Next, we created a spreadsheet with a row for each element of our framework (Table 2) and a column for each organisation. We then divided the 33 websites amongst the academics (no research assistants) so that each website was further analysed against the framework. This analysis was carried out by copying CSR text from our data gathering phase into a cell corresponding to how the CSR was being communication on the website. We took note of any text where there was no obvious element in our framework under which it could be categorised. We minimised researcher bias when all

of us looked at the completed framework to see if we agreed with the categorisation provided, and changes were made if needed to reach consensus.

4 Results

This section will demonstrate the exemplary application of our framework based on the findings from the content analysis of 33 Australian SME websites. The first sub-section provides an overview of the SMEs, their industry sub-sectors and the types of CSR practices described on their websites. The remaining sub-sections use each major category of our framework in Table 2 respectively to present the findings of our analysis.

4.1 Profile of CSR Communicating SME Websites

Table 4 summarises the profile of the 33 SME websites and the CSR activities they communicated. Pseudonyms are used to keep the companies anonymous.

Table 4: Profile of SMEs Communicating CSR on their Websites

Companies	Description of the Companies and their CSR Activities
Information Media and Telecommunications Sector	
CSRWeb1-6	These six web design companies supported not-for-profits (NFPs) or local teams by doing one or more of: donating websites; fundraising; donating; volunteering; free talks to clients; and donating portions of their profits.
CSRCards	This company did web design, but also business cards, logos, stationery, etc. It planted one native tree for each business card order and promoted the use of recycled paper for its business cards.
CSRBroker	This company was a broker between individuals and charities. Individuals designed a CSR activity page (e.g. fundraising initiative) for a charity. The website collected funds from those supporting the individuals' CSR activity and the accumulated funds were then credited to charity's account.
CSRPublish	This company's website promotes local events, jobs and items for sale (an eMarket) as an adjunct to its print-based newspaper in its local community.
TelcoPolicy	This company promoted its environmental responsibility policy and also its employment policy which does not discriminate by religion, gender, etc.
NFPTelco	This company promoted its telecommunications services to NFPs, explaining they could offer cheaper services to NFPs compared to competitors.
Accommodation and Food Services Sector	
CSRFood1-4	These four companies did one or more of: selling organic food; using CSR criteria for procurement of ingredients (e.g., no child labour); donating waste food to the homeless; and promoting NFPs on their website.
CSRAccom1-16	These sixteen accommodation companies promoted the environmental qualities of their location(s) and, in many cases, one or more of: providing facilities for or sponsoring events for disadvantaged groups (e.g. disabled); promoting local indigenous peoples' heritage; rehabilitating local wildlife; offering discount accommodation for CSR volunteers; and promoting recycling by customers.
AccomBroker	This company offered a broker service where accommodation companies could promote themselves (including facilities for disadvantaged groups, describe their environmental credentials) so that customers can search and book online with these accommodation companies.
EcoAccom	This accommodation company specialised in eco-tourism to the extent that it had solar power to all facilities, provided environmental responsibility education, conducted recycling, and many other features.

4.2 Identification and Image

SME owner-managers can use a website to present an image or identity by describing organisational attributes such as their mission, policies, support for staff to engage in CSR and CSR-related positions (see Table 2). Some websites included a statement about their CSR commitment in their profile or "about us" pages. Statements about their own or staff qualifications and experiences were also evident on a few websites as shown in the following excerpts:

> *"[EcoAccom] has made a substantial commitment to environmental sustainability and minimizing our environmental footprint."*

> *"[CSRBroker] is an organisation comprised of 8 professionals with extensive private sector and not for profit experience. Through our years of helping both of these areas help each other, we realised that we did make and had a passion for making a difference."*

CSR related policies were only included by CSRBroker and TelcoPolicy, where these policies stated their CSR commitments and how these commitments were fulfilled. For example, TelcoPolicy's environmental policy stated that the company was committed to environmental responsibility and listed how they achieve this (e.g. preventing pollution, selecting environmentally responsible suppliers).

None of the websites studied mentioned CSR-related positions. This is perhaps not surprising given the limited resources of SMEs, which may mean that the owner-managers were unable to recruit staff with specialist skills.

Some websites included statements about how staff were involved in CSR initiatives. For example, one company provided a list of charities with statements of how staff contribute such as: *"World Vision - two children sponsored by [CSRWeb1] staff "*.

Another aspect of identity and image we did not include in our framework (Table 2), and which emerged as a theme in our analysis, was the use of CSR-related words in the name of the company. In this regard, some were quite apparent with words like "Eco" and "Wilderness" in their names, while others were more subtle with animal names, "Hero" (indirect reference to charity volunteers) and rustic words like "valley".

4.3 Promotion and Contract

There were a number of instances where the websites described the CSR features of the company's products/services as a way of promoting their organisation (see Table 2). For example, most CSRAccom companies described the environmental qualities of the local environment around their accommodation. CSRBroker's online service supports CSR by bringing together charities and individual volunteers/fundraisers. NFPTelco highlighted that their services can help not-for-profit firms to reduce their communication costs so there is more money for core business. EcoAccom described how their accommodation services have been adapted to be environmentally responsible.

Some of the websites included descriptions of the CSR features of the companies' internal business processes. For instance, TelcoPolicy's environmental policy stated that they were committed to: *"Continually improving its environmental management performance by regular reviews and setting realistic environmental objectives and targets"*. CSRFood3 described the environmentally friendly way in which their new

store's walls were painted and shelves were built. EcoAccom stated that their accommodation facilities were all carbon neutral.

Some websites described or had logos representing their CSR-related accreditations or awards. For example, EcoAccom had a page devoted to the awards it had won and CSRAccom14 described its accessibility awards in its online newsletters. Many of the websites showing accreditations had carbon neutral certifications.

One emergent theme which was not in our preliminary framework was how some companies used their websites to mention that their CSR achievements differentiated them from competitors or to argue that their CSR was an industry best practice as evident from the following quotes:

> *"[CSRCards] is very pleased to announce an Australian first that reduces the impact of our printing on the environment and climate change."*

> *"... [TelcoPolicy] will plan and manage its activities in accordance with best practice environmental management principals."*

4.4   Relationship Enhancement

In our framework we wanted to see if SME owner-managers used their website to describe or foster any CSR-related relationships with stakeholders such as suppliers and customers. In this context we looked for such things as customer reviews, CSR forums, links to CSR sites and the CSR features of external business processes (see Table 2).

We found five companies which described external CSR-related business processes. For example, CSRCards provided details of the supplier and the manufacturing process for its recycled paper. CSRFood3 and TelcoPolicy stated they chose suppliers based on environmental performance as in this typical example from TelcoPolicy: *"Conducting business with suppliers who also have a commitment to responsible environmental management".*

Some SME owner-managers used their websites to detail how they support CSR initiatives external to their company. For example, CSRCards used a carbon neutral company to plant a tree for each business card order, CSRWeb3 stated *"We have donated many sites to local charities and we believe that working together with the community is a key ingredient to success"*, and CSRFood3 stated briefly how it supports a range of external CSR initiatives:

> *"Shopping bags made from non sweat shop, non child labour villages. Coffee which is fair trade and is part of the rainforest alliance. We use local growers and suppliers as wherever possible to avoid unnecessary food miles. We support our local community by giving all food waste to the homeless. And our environment and animals by supporting the wilderness society. "*

A more common approach, used by approximately one-third (12) of the websites, to support external CSR initiatives was to provide links to either charity pages, local environmental attractions or local events. For example, CSRFood2 provided links to information about Fairtrade and Rainforest Alliance.

There were fewer websites which fostered CSR-related relationships with customers. Five websites included testimonials or customer reviews, but most customer comments

were not CSR-related. One exception was EcoAccom which had a "Guest page" for customers to comment and linked to a social networking website devoted to eco-travellers which included an online forum for sharing experiences. Six websites had newsletters that covered CSR-related information. CSRPublish had established a local forum where community members (individuals and businesses) could promote local jobs, events and items for sale, but we noted that the content was not current and one could therefore deduce that locals are not using this service.

4.5 Transactional Interactivity

A key component of the success of firms engaged in eBusiness is the ability to facilitate online transactions. SME owner-managers can use their web presence to sell CSR-related products/services to their customers (see Table 2). Very few websites, however, supported transactional interactivity which was specific to CSR such as offering direct online access to CSR-focused products/services. Notable exceptions were:

- CSRCards which offer recycled cards for online purchase and claimed that for each order of business cards a tree would be planted. It is assumed that orders could also be paid for online, but this was not functional at the time this study.

- CSRBroker which offered the purchase of gift cards for charities and facilitated payments to charities via their transaction system. This organisation was also the only one which provided online CSR-related support by providing help pages and FAQs to assist people in their efforts to create fundraising pages.

For the majority of the SME websites, however, their core business was not CSR and therefore their transactional interactivity related to selling products/services which might have indirect CSR implications. For example, EcoAccom and some of the CSRAccom websites provided transactional interactivity by providing a booking page for accommodation which has CSR-related features (e.g. environmental attractions or the use of environmentally friendly business processes). Similarly for CSRFood1 and CSRFood3 which used email for customer interaction relating to their organic produce.

4.6 Navigation

We examined the navigation design features of the websites to identify the prominence of the CSR communication (see Table 2). Many of the websites had one or more pages devoted to CSR communication, although the nature of these pages differed. Websites such as EcoAccom, CSRCards, NFPTelco, CSRWeb1, CSRWeb5 and CSRWeb6 had pages with CSR-related titles such as "Environmental Friendly", "Social Responsibility" and "Charity/Community Support". With CSR focused firms such as EcoAccom and CSRBroker most pages were devoted to CSR. In other cases the CSR-devoted pages were subtle. For example, CSRWeb3 had a client profile page and the client happened to be a not-for-profit firm. TelcoPolicy's webpage titled "[TelcoPolicy] in the field" had links to its CSR policies in PDF form, which is not apparent from the title of the page. Other examples included some of the CSRAccom companies which had pages with titles such as "Activities" or "Attractions" which focused on describing the environmental attractions in the area surrounding their accommodations.

When navigating through these web pages we also identified whether CSR-related information appeared in major or minor headings, and determined the ease of locating

these links. For some websites such as EcoAccom, CSRBroker and CSRWeb5 their CSR-devoted pages were major menu headings and just as prominent as other pages which are typical for their industries such as product/service and contact pages. The environmental attractions pages of the CSRAccom companies were also similarly prominent as main headings along with, for instance, booking pages.

For other websites the CSR-devoted pages were more difficult to find. For example, NFPTelco and CSRCards had long left hand menu structures of major headings and many minor headings listed under each. For these websites their CSR-devoted pages were minor headings and, while visible on each page, required more effort to find among the many menu options. Still other websites such as CSRWeb1 and CSRWeb5 had their CSR-devoted pages as less visible sub-pages (or minor headings) under major headings such as "About Us" and "Contact Us". In other words, these CSR minor headings were not visible unless they were clicked or hovered over with the mouse. CSRAccom16 had a page about recycling facilities available to customers, but the page was linked to at the bottom of every page along with other pages such as "Weather" and "Refund Policy". Since some of the pages were quite long, these menu options at the bottom would not be visible unless visitors scroll down.

4.7 Layout

As outlined in section 4.6 we found a mix of companies with CSR-devoted pages. Given the diversity of approaches we also examined all the websites which did not have CSR-devoted pages. We found a lot of variation in the layout of the CSR headings and text in their pages. Some websites such as CSRAccom3 and CSRAccom12 had home pages with a major focus on CSR text which described the environmental attractions and quality of their accommodation. CSRAccom13 and CSRFood3 did not have CSR text on their home pages, but they had prominent CSR headings on other pages. For example, CSRFood3 had a "What is organic/biodynamic?" heading under which it described principles of organic farming in its "About Us" page. This page also explained the other environmentally responsible activities of the firm, but not under a heading. Some websites had minimal (non-prominent) CSR text on their home page. For example, CSRAccom14, CSRAccom5 and CSRFood4 had one or two sentences on their home page (among many non-CSR paragraphs) as in the next example:

> *"Nestled in pristine jarrah forest, individual chalets are surrounded by natural bush, offering privacy and tranquility."*

Some websites were the same as the previous example except their brief CSR-related statements appeared on pages other than the home page, and thus easier for visitors to overlook. In addition, there were no CSR-related headings for these statements to draw a visitor's attention. For example, CSRWeb2 and CSRWeb4 described their CSR activities in an online newsletter and CSRAccom websites 1, 6 and 10 had brief descriptions of local environmental attractions embedded in much larger pages describing their accommodation facilities. An example of the latter, take from CSRAcomm10's profile page, follows:

> *"[CSRAccom10], set in natural bushland will tempt you with a rustic lifestyle and scenic beauty that Victoria's early pioneers and gold miners appreciated. [Cabins] are placed singly or in pairs over 60 acres of quiet natural bushland."*

Many websites also included multimedia, mainly in the form of photos, which we assume might have been done to enhance the CSR character of their website. For example, many of the accommodation websites included photos of the environmental views and other attractions, usually embedded within their pages. CSRAccom15 and CSRAccom8 were slightly different in that one had a devoted photo gallery and the other included a video tour on their websites. Some of the CSRWeb websites were also different because they had screen images of the websites they had donated to not-for-profit firms, and one had a photo of the company director with the overseas disadvantaged children they helped.

Another aspect of layout which emerged from our content analysis, and which was not in our original framework, relates to the layout of CSR logos and the use of website taglines (or slogans) which often appear under the company name. For example, CSRWeb1, CSRFood1 and EcoAccom each had a CSR-related logo such as "No Carbon Here" in the top banner of their websites (along with the company name and their menu headings) so that the logos appeared on every page. Similarly, CSRAccom3 included photos of the surrounding environmental attractions in its website banner.

5 Revised Framework

In this paper we developed a preliminary CSR communication framework (see Table 2) and applied it to our exploratory content analysis of SME websites in the IM&T and A&FS sectors. The findings from our analysis suggest that our framework can serve as a useful tool for examining SME online CSR communication because the majority of the emergent themes from our analysis could be discussed within the structure of our framework. There were some themes which were not captured by our framework and these have been included in our revised framework (see the bold elements in Table 5).

Our pilot testing of the framework sectors suggests other refinements are also needed:

1. It was difficult to make a clear distinction between "Identification and Image" and "Promotion and Contract". Given that SME owner-managers can engage in CSR for altruistic reasons or for competitive advantage (or both) it is not clear from the content analysis whether CSR communication is purely for promotion or whether it represents a core value of the SME owner-manager which is part of their identity. For this reason our refined framework (Table 5) collapses these components of our framework into a single component we have labelled as "Identification, Image and Promotion".

2. Our findings do not differentiate clearly between "Navigation" and "Layout". In retrospect we believe analysing them together might result in richer picture of how CSR is communicated online. For example, a website might have large amounts of CSR-related text embedded within pages instead of having CSR-devoted pages, while by comparison a website with one prominent CSR-devoted page may communicate little in the way of CSR. Thus, looking at navigation in isolation from layout may not be suitable. For this reason our refined framework (Table 5) combined these two components into a single component.

The revised framework in Table 5 therefore represents a major contribution to knowledge because it combines the previously separate bodies of knowledge in CSR and eBusiness in an SME context. More importantly, our empirical analysis suggests

that the revised framework will provide a useful high-level structure for eBusiness researchers to examine in a consistent manner how SMEs communicate CSR online.

Table 5: Revised Framework for SME Online CSR Communication Analysis

Element	CSR Communication	The Website Includes…
Website Content and Features	Identification, image and promotion	• CSR philosophy/mission of owner-manager/staff • **CSR-related words in the company name** • CSR-related policies • CSR-related positions • How staff are supported to do CSR • CSR features of products/services • CSR features of internal business processes • **CSR performance relative to industry norms** • CSR accreditations and awards
	Relationship enhancement	• CSR features of external business processes • Links to external CSR-related sites/organisations • How it supports external CSR initiatives • Customer reviews relating to CSR • CSR memberships, clubs or forums • CSR-related FAQs • CSR-related newsletters
	Transactional interactivity	• Online purchasing of CSR products/services • Online CSR-related payments • Online CSR-related help/support • Downloadable of CSR-related (software) tools
Website Design	Navigation and layout	• Web pages devoted to CSR communication • Prominent navigation links to CSR content • **CSR taglines or slogans** • **CSR accreditation logos** • CSR-related text on the home page • CSR-related headings in page content • Use of multimedia to communicate CSR

6   Conclusion and Future Research

This paper responds to the identified need for research into IS-related CSR by SMEs, and the lack of research into how owner-managers can use various channels to communicate their CSR initiatives. The paper has filled this gap in knowledge by combining the previously separate bodies of knowledge on CSR and eBusiness (in an SME context) to present a high-level, structured framework for examining the online CSR communication of SMEs. The framework was applied using an exploratory content analysis of 33 Australian websites in the Accommodation/Food and Information Media/Telecommunications sectors. The results suggest that the framework can serve as a good starting point for researchers contemplating to conduct studies in this area, and the paper has presented a revised version of the framework based on the pilot test.

There are also a number of future research opportunities arising from this work. First, conducting research into additional sectors and in other countries will enable the framework to be refined further if necessary. Second, if researchers apply this framework in future studies it will increase the comparability of longitudinal and cross-

country studies. Third, we also anticipate that the framework will help researchers to develop evaluative tools to measure the extent of CSR communication on SME websites (e.g. numerical scores measuring the layout, navigation and types (and length) of CSR text) and to distinguish SME websites on the basis of the wide variation in CSR-related website design and content.

We also anticipate that this framework will have practical contributions because it could form the basis for developing guidelines to help SME owner-managers decide how they should use and design their website to achieve their CSR communication objectives.

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