

**COMMUNICATING PHILANTHROPY
MULTIPLE REPRESENTATIONS TO MULTIPLE STAKEHOLDERS?**

Presentation of business involvement with the Arts in the UK

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ABSTRACT

Why do firms engage in Corporate Philanthropy? What role does communication play in the giving activity? This paper examines the accounts given by 100 large firms in the UK for their involvement with the Arts. Formal content analysis is undertaken of annual reports, social accounts, websites and press releases. It finds that firms speak most of wanting to be a good corporate citizen and attend to communities. There is little overt marketing in contrast to other studies that find that corporate philanthropy can be aligned to advertising. This research finds support for strategic philanthropy, but that the strategic intent may be more about meeting a form of social contract or securing a licence to operate. This would support the stakeholder and political models of giving rather than neo-classical and altruistic models. This paper adds to the literature by combining the corporate philanthropy and social accounting literatures. The ability to communicate may be an important part of the motivation for corporate giving.

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1. Introduction

Firms are increasingly using what are termed as philanthropic activities for strategic reasons (Saiia, 2001; Smith, 1994; Mescon and Tilson, 1987). These instrumental reasons often include some element of influencing relevant publics in order to improve the firm's image in order to secure some sort of business benefit. Indeed business organisations might even advocate such communication activity as part of the entire purpose of undertaking 'social' investments (CSR Europe, 2000). To what extent has the need to communicate become the motivation to undertake such activity? What does firm communication about corporate philanthropy tell us about other motivations as well as the nature of the strategic benefit to the firm?

In order to approach these questions, this paper examines a number of forms of communication undertaken by firms in one area of pro-social activity, business involvement with the Arts in the UK. The Arts are frequently described as part of community activities within stakeholder analysis. The literature, going back to the Ernst and Ernst studies of the 1970s cites arts, together with education, as part of community activities (Clarkson, 1995; Zéghal and Ahmed, 1990; Cowen et al. 1987). Corporate giving to the Arts in the UK has increased steadily through the 1990s (Arts & Business, 2001), reaching a level of £141m in 1998/9.

This paper examines the messages contained within annual reports, social reports, web pages and press releases for 100 businesses involved with the Arts in the UK. Each data source is examined for the relative attention to business or societal issues and the stakeholders who are referenced in the communication. I find that 81% of the firms involved make some form of communication, but this could be spread among a number of forms, with the website being most common at 47%. Social motivations are most prominent, and among these a claim to being a 'corporate citizen' is most evident. This supports a view that at least part of the purpose of undertaking the activity is in order to improve the corporate reputation. Even if this were regarded as a benefit to the firm, the other benefits most mentioned are social, especially around creating Art and providing increased access. Explicit business benefits focus around generating sales or enhancing brand. All the results show that communication is an important activity and that much of the communication is not quantified – it's about the impression.

This research adds to the existing literature in two respects. It adds to our understanding of how firms seek to derive communicative benefits in multiple ways from their involvement with social activities. It also adds to our understanding of the multiple uses of social accounts given by firms (Milne and Adler, 1999).

The paper is organised as follows: the next section sets out the theories behind corporate philanthropy and also the motivation for social accounts. Section 3 sets out the methodology and data for this study and section 4 presents the results. These are discussed in section 5 and the final section sets out conclusion, limitations and directions for further work.

2. Corporate philanthropy and social accounts

The literature has offered a number of seemingly competing explanations for corporate philanthropy. Campbell et al (2002) categorised these into strategic, altruistic, political and managerial utility motivations. However, if we focus on the *corporate* motivations and the ways that these are communicated as opposed to those of individual managers for this level of analysis, this would exclude the managerial utility discussion. This is not to say that corporate philanthropy might not come about because of the benefits to individual managers, but that the way firms articulate their motivation could be explained between the seeming tension of altruism and the profit-motive (Fry et al. 1982) and the potential to use philanthropy for political or legitimisation purposes (Neiheisel 1994).

Young and Burlingame (1996) summarised these competing explanations into four different models, with which to think about corporate philanthropy. These are described as the neo classical/ corporate productivity, ethical/ altruistic/ political and stakeholder models. The strategic approach to philanthropy could fit any of these (possibly except the ethical model), but the strategic objectives could be to enhance profit, to secure legitimacy or to influence key stakeholders. At one end of a scale, there might be a deliberate intent to influence particular stakeholders, at another end, the firm activity could be described as 'enlightened self-interest'. Similarly, when considering legitimacy considerations, these could vary between an explicit aim to influence key opinion formers or they could be part of meeting societal expectations of the behaviour of responsible business.

Thus, there are multiple motives available to understand the motivation for corporate philanthropy. Indeed, Campbell et al (2002: 31) state :

'It is likely that actual donation decisions are, in fact, driven by a combination of two or more...motivations, and that these explanations may be mutually enriching rather than mutually exclusive in nature.'

Moir (2002) argues that in order to understand motivation for corporate philanthropy, it is appropriate to look at the relative attention to firm as opposed to societal benefits and also to consider the specific stakeholders to which the firm attends.

Much of the literature suggests that a major business benefit from giving is that of reputation or image (e.g. Logsdon and Wood, 2002). The pull to use corporate giving for image management is evident (File and Prince, 1998), but the separation between philanthropy and sponsorship or cause-related marketing is noted (Klinczicz, 1998) and the tension between social benefits and corporate image is put well by Shaw and Post (1993): 'is corporate philanthropy simply a public relations ploy, a purely egotistic endeavor, or does it have a compelling moral justification?'

The social accounting literature has also noted that there is the potential to use accounts to influence and often to gain legitimacy. This literature typically addresses the questions of why firms account in the first place and then goes on to consider how firms should account. In this literature, a social account is any account a firm gives for its actions and is thus not limited to the formal report and accounts but also extends to other statements that the firm might make, which could include press releases or even advertisements (Pava and Krausz, 1996). Clarke and Gibson-Sweet (1999) find that 'companies in sectors with a high public presence seem more likely to use their annual reports to capitalise on their investment in the community by mentioning it in the annual report'. A longitudinal study by Gray *et al* (1995a) examines UK annual reports over 13 years from 1979 and note a significant change in social disclosure over the period – in particular an increasing level of disclosure. They offer a number of explanations for the increasing level of reporting – a shift in power away from the state, attempts by business to legitimate its activity (specifically in the areas of wealth transfer to management and also in management of the environment) or attempts to define specific agendas. They conclude:

'It is apparent to us that corporate social reporting practice is a complex activity that cannot fully be explained by a single theoretical perspective or from a single level of resolution'.

A number of commentators have considered legitimacy as a key reason for undertaking corporate social behaviour and also then using that activity as a form of publicity or influence (Pava and Krausz 1996). There are a number of papers which continue to explore legitimacy theory as a rationale for corporate social reporting – however Adams, Hill and Roberts (1998) in a study of reporting across Western Europe suggest that, in the UK, managers use the annual report "as a means of advertising their social responsibility"(p.17). Similarly, Campbell (2000) considers legitimacy theory but also advances corporate social reporting as 'managerial reality construction'. Conversely, Patten (1992) finds that "social disclosures can be reviewed as a method of responding to relevant publics".

Guthrie and Parker (1989) offer a different philosophical view and do not find legitimacy theory as a satisfactory explanation for corporate social reporting and propose political economy of accounting theory as a "potential candidate for this role". This theory "recognises the potential for management to tell its own story or refrain from doing so, according to its own self-interest." Gray, Owen and Adams (1996), however, note that motivation is tricky to infer – "simply to assume self-interest is both trite and potentially deeply offensive to the individuals in the

reporting organisation” – there is usually more than one motivation and of more than one individual.

Combining the social accounting and the corporate philanthropy literatures, we can see a possible way to examine the motivations for the action by recognising that the ability to give an account of that action is a necessary part of the motivation. Indeed the complex interaction of the way that the account is given or could be given might influence the initial choice of activity. Thus, alert to the possibility that the way that the account for the action might be constructed with its own aim in mind, an examination of accounts might expose how much the accounting is part of the motivation for corporate philanthropy. A close reading of these accounts could also illuminate the competing explanations for philanthropy set out above.

Two main explanations appear in both the philanthropy and the social accounting literatures that are helpful in this analysis. First, that of legitimation or fulfilment of some social contract. The giving may be in order to gain some form of power or influence and the ability to discuss the given is a way to gain that legitimacy. Secondly, the attempt to manage stakeholders – this could be by way of advertising directly or to create some form of image that might lead to enhanced reputation and thus improve shareholder value (Whetten and Mackey, 2002).

In order to explore these questions, the next two sections report on a study of a variety of accounts given by firms about their involvement with the Arts in the UK.

3. Methodology and Data

In order to explore the ways in which firms account for their involvement with the Arts and to examine their stated motivations, content analysis is undertaken of a range of accounts for 100 businesses involved with the Arts in the UK.

The businesses studied are those firms that are members of Arts & Business¹, and which are quoted on a major international exchange or are a subsidiary of such a firm or which are a major national or international partnership. Thus firms which are small partnerships, owner-managed or in the public sector are excluded. This allows a focus on large firms which have a public posture to maintain and which also have some tension between the firm interests and the owner's interests. The resultant population is 100.

The accounts to be studied cover a range of accounts beyond the formal accounts as advocated by Milne and Adler (1999). The accounts studied at August 2002 were, where available:

- The two latest annual reports

- The two latest social reports

- The corporate website

- Press releases for the period 1 January 2001 – 31 August 2002.

¹ an organisation dedicated to encouraging greater involvement by business in the Arts

Annual and social reports were first identified via a web search. Where these were not available, the firms were contacted and asked for copies, including a further reminder where appropriate. Corporate websites were identified using intuitive logic or via a suitable search engine such as google. Press releases were identified via a text search of prescribed UK publications using key words such as Arts/ theatre/ music/museums/ opera.

The texts are analysed using content analysis in two ways in order to identify recurrent 'themes and issues' (Denzin and Lincoln 1998). The use of content analysis in order to understand meanings in texts, particularly in the area of social accounting and corporate social performance, is well established (Gray et al. 1995a; Milne and Adler, 1999; Unerman, 2000; Zéghal and Ahmed, 1990; Wolfe, 1991). The units of analysis may be words, sentences or themes. The identification of themes as opposed to sentence counts is most appropriate where the objective is to uncover meaning (Krippendorff 1980), however in order to provide consistency the counting of themes, each theme is counted by reference to the number of sentences in which it appears.

First, following Moir's (2002) approach to focusing on the relative attention to business and society issues, the type and frequency of benefit or motivation is identified and counted². Secondly, the variation between the messages and type of accounts in which they occur is identified. This analysis will allow some focus on the ability to make a statement as part of the decision to be involved or not. Thus, we might assume that the annual report is more directed at shareholders; the social report and websites to stakeholders generally and finally press releases at customers, prospective employees and local communities. It will be instructive to observe whether the message differs by form of account. Thirdly, the number of references to key stakeholders is counted. This will indicate the key stakeholders to whom there is purported attention. This may be because the firm derives a benefit from these stakeholders or else that the firm wishes to manage these stakeholders (Owen et al. 2000).

² the coding was undertaken by two research assistants, following a coding structure designed by the author. A sample of 50 documents was cross checked for consistency and a level of agreement of 95% was established.

4. Results

Not all firms studied produce an annual report and not all firms produce a social report and some have produced only one report. Web sites had not been identified for all the population. Some press articles found did not refer to firm giving to the Arts but might, for example, address the actions of an individual employee. Such articles were disregarded.

Table 1 sets out the number of firms within the total sample that had at least one reference to the Arts:

	No of companies reviewed	Referring to Arts	%
Annual Reports	89	39	44
Social Reports	54	32	59
Websites	82	47	57
Press comment	98	38	39

Table 1 Summary Results

Table 2 sets out the total number of documents reviewed by type

	Sources reviewed	Referring to Arts	%
Annual Reports	177	58	33
Social Reports	68	37	54
Websites	82	47	57
Press comment	193	133	69

Table 2: Summary document results

The steep increase in the number of press articles is explained by heavy use of press articles by a small number of firms – most notably financial institutions and two major projects – the Orange Prize for Literature and Ernst and Young’s support of major Art exhibitions. In terms of communication outlets, the use of the website as opposed to the Annual Report as a document of record shows a trend away from the audited statement³. Of more interest is the rise in importance of the social report, virtually all of the instances examined occurred in the most recent year.

However, the most telling factor is that by no means all of the firms choose to discuss their support for the Arts in these major forms of communication. Nineteen firms have no form of communication whatsoever. This may be because the involvement is considered small or it could be that the involvement is not regarded as significant. However, the great majority of firms find some benefit in discussing their involvement.

³ although there is some pressure for auditors to review corporate websites

Turning to the question of what messages are offered, the top 5 messages in each of business and societal benefits, together with the number of references are:

Societal:

As a corporate citizen	307
Increased access to the Arts	273
Community support	132
Provision of funds	128
Creation of Arts	114

Business:

Be associated with the Arts	133
Improved brand/ marketing	100
Win awards	36
Customer relations	32
Reputation	36

In order to examine whether there is any bias between social and business motivation by document type the number of references and relative attention (Moir, 2002) is shown in table 3.

	Business benefits	Societal benefits	Societal/ Business ratio
Annual Reports	42	208	4.95
Social Reports	45	314	6.98
Websites	133	430	3.23
Press comment	269	479	1.78

Table 3: Relative business society attention

The dominant message that the activity is in the interests of society supports the argument that the purpose of the communication is to influence image. This result competes with the strategic explanations for society and also with Moir's (Moir, 2002) results which suggested a more explicit business focus. The high societal content of social accounts is not surprising. What is surprising is the relatively low proportion in press comment and the higher level in annual reports. An examination of individual messages does not show any further startling results.

Table 4 shows the number of key stakeholder references in each group of accounts:

	Employees	Community	Customers	Shareholders
Annual Reports	6	35	7	0
Social Reports	11	50	2	0
Websites	16	41	1	0
Press comment	36	21	20	1

Table 4: Stakeholder references

and, in order to interpret the attention, table 5 shows these references as a proportion of number of documents:

%	Employees	Community	Customers	Shareholders
Annual Reports	10.3	60.3	12.1	0
Social Reports	29.7	135.1	5.4	0
Websites	34.0	87.2	2.1	0
Press comment	27.0	15.8	15.0	0.8

Table 5: Stakeholder references as a percentage of referenced documents

There is some broad consistency in messaging, in particular the number of references to community. However the low mentioning of customers shows that, whatever the underlying motivation, the form of the message is more about influencing the perception of the firm as part of the community. The almost total absence of reference to shareholders is unsurprising and supports earlier findings (Moir, 2002).

5. Discussion

This paper started from the proposition that there might be many competing motivations for corporate philanthropy, but that the ability to communicate the giving was an important component. Certainly firms seem to want to communicate their involvement and that the message has a strongly pro-social component, even within the shareholder focused annual report.

What is particularly interesting is the way in which the benefits, whether to society or business, are characterised in these accounts. Firms state that they wish to be regarded as corporate citizens and next that they wish to increase access to the Arts. Both of these statements can be construed as a way to enhance reputation. Certainly no firm would want to be regarded as a 'bad' corporate citizen, but the way this is presented there is some level of societal expectation and this is an expectation that the business would want to be seen to be meeting. Increasing access to the Arts almost certainly comes with publicity opportunities. Business would again want to be seen to be helping, but will also want that help to be noticed by a large number of visitors. This may explain why increasing access is more attractive than creating art ab initio.

What is less clear is who it is intended to influence. Most of the references in the annual and social reports are in the community sections. This positioning is at variance with managerial utility or marketing explanations for corporate philanthropy. It is however consistent with a political or legitimation purpose (Neiheisel 1994). Communities are unlikely to read the social report – a more likely audience is opinion formers or politicians. Again it is a matter of how firms wish to be regarded, which is consistent with the legitimation purpose of social accounting (1996). However, in their role as a corporate citizen, firms are keen to stress their attention to the community. Only 27% of the Art forms supported were characterised as community Art forms; this might not explain the support for national prestige Art forms. Certainly prior research, largely in the US, has focused upon major established Arts such as the symphony orchestra, opera or museums and galleries. It may be there is a change in the type of Art supported towards community, or else this might be what the firms choose to talk about (Anonymous 1999).

The relative attention shows a strongly pro-social focus. This might suggest that the aim of the 'philanthropy' is to benefit society. Yet this conclusion would be at odds with earlier research which has looked at a series of statements by business to business. This research showed a much more strongly marketing intent (Moir, 2002). Similarly the recent literature on strategic philanthropy has focused on the benefits that the firm seeks to obtain (e.g. Saia, 2001). Earlier literature has regarded the giving as advertising (Pava and Krausz, 1996). This research shows that the way that the giving is communicated is an important part of the benefit. This communication speaks of the benefits to society, the role of supporting the community and being a good corporate citizen.

In terms of theories about philanthropy, this would support the political model (Neiheisel 1994), the suggestion of a social contract (Donaldson and Dunfee 1999) and just possibly an altruistic motive. If, however, giving is becoming more strategic, then this suggests much more that firms seek to manage their environment and reputation via their giving and that the accounts they offer are an important part of that involvement. Social accounting continues to be about both legitimation and managers telling the stories they choose (Campbell, 2000; Gray, 2002).

In order to provide a clearer understanding of how the messages interact with the motivation for giving, the total activities of a number of firms could be studied. This could involve looking at all accounts of giving, examining the measures they use and their decision criteria.

This research, however, has provided a new perspective on the motivations for corporate giving. It shows the importance of communication. Whether this will change the type of organisations supported will be shown in future. If this is the case, philanthropy will be truly strategic and arguably no longer philanthropy. The strategic benefit will be about reputation and an enduring licence to operate.

6. Conclusions, Limitations and Further Research

This paper has drawn together the literatures on corporate philanthropy and social accounting in order to identify a greater understanding of the role of communication in the motivation for corporate philanthropy. Prior research has suggested that philanthropy has become more strategic with some form of business case. This research shows that firms involved with the Arts in the UK do not speak explicitly of the direct business benefit but use communications as part of their reputation building. In particular, firms present their image as being good corporate citizens acting out of an interest in community. This research suggests that the political motivation for corporate philanthropy, either out of securing a licence to operate or as a form of meeting a social contract outweighs the explicit commercial intent and that the accounting is also a legitimating activity.

There are limitations to these conclusions. Most specifically this research may only cover some forms of Arts involvement – the more overtly commercial could just be classified as advertising. If that is the case then this says more about firm communication activities than the underlying involvement. In order to address this limitation, detailed examination of individual firms, which might also cover their internal decision making and accounting processes.

Other opportunities for research would include other forms of communication, such as advertisements and would also examine more general community and charitable involvement. Nevertheless, this paper offers a new insight to corporate philanthropy via an examination of multiple accounts.

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