Research Project

Public Relations Research SEC 1B35

Team 1

Youjing Liang (Eugenia)

Lisi Tao (Doris)

Yuan Xiao (Jocelyn)

Natalie Belva

**Biographical Sketch**



Youjing Liang

Graduate Student

Department of Public Relations, University of Florida

Undergraduate Institution: Wuhan University of Technology, Bachelor of Management in Labor and Social Security and B.A. in Advertising at Wuhan University



Lisi Tao

Graduate Student

Department of Public Relations

University of Florida

Undergraduate Institution: International Business in English at Shanghai Institute of Foreign Trade, B.A. in Journalism

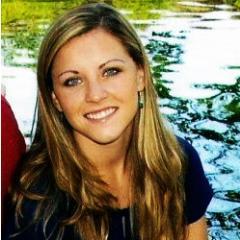


Yuan Xiao

Graduate Student

Department of Public Relations, University of Florida

Undergraduate Institution: Jiangxi University of Finance and Economics, B.A. in Accounting (Certified Public Accountant)



Natalie Belva

Master’s Student

Department of Public Relations, University of Florida

Undergraduate Institution: Virginia Wesleyan College, B.A. in Mass Communications and Recreation & Leisure Studies

# Executive Summary

The purpose of this study was to examine the relationship between environmental corporate social responsibility (ECSR), reputation, and major companies. The report aimed more closely at the effects of size and age of a company in regards to reputation and ECSR. Research for this report included a review of current literature on corporate social responsibility and reputation. A content analysis method was used to code 133 companies from the 2012 Forbes Reputation Institute U.S. RepTrak Pulse Study, all data being collected from the official websites of the companies. The companies were coded into a coding sheet with a variety of ECSR and reputation variables, and intercoder reliability was established in three pre-tests.

The major findings indicate a lack of statistical significance between size and age of a company in regards to ECSR and reputation, and also between ECSR and the reputation of the company. While some statistically significant findings were made regarding age of a company and ECSR efforts, it is not enough to make a clear argument.

We conclude that we had limitations in our intercoder reliability, the size of our sample, and also limitations for our hypothesis regarding company size in that the sample was 150 of the largest companies, thus not being representative of the population of companies. We recommend that more focus be placed on intercoder reliability, a larger sample be used for future study, and also narrow the focus of ECSR efforts/initiatives to study since our variables covered a wide range of efforts.

Contents

[Executive Summary 3](#_Toc342465767)

[Literature Review 5](#_Toc342465768)

[Methodology 8](#_Toc342465769)

[Results 10](#_Toc342465770)

[Discussion and Recommendations 16](#_Toc342465771)

[Appendix A 18](#_Toc342465772)

[Coding Sheet 18](#_Toc342465773)

[Appendix B 21](#_Toc342465774)

[Coding Sheet Instructions 21](#_Toc342465775)

[Appendix C 29](#_Toc342465776)

[Copy of Corporate Reputation Index 29](#_Toc342465777)

[Appendix D 34](#_Toc342465778)

[References 34](#_Toc342465779)

# Literature Review

***Corporate Social Responsibility***

As Dawkins & Lewis (2003) wrote in their article on CSR in Stakeholder Expectations, “Traditionally, factors that mattered most to consumers when forming an opinion of a company were product quality, value for money, and financial performance,” (p. 186). In recent years, these factors have been outweighed by those more related to corporate responsibility, such as treatment of employees, community involvement, and ethical and environmental issues (p. 186).

Corporate Social Responsibility, or CSR, is the process of how companies manage their business in order to produce an overall positive impact on society. CSR initiatives can be done on a number of levels, including the environment, consumers, employees, and any stakeholders. As Bhattacharya, Sen, and Korschun (2008) reveal in their report in MIT Sloan Management Review, CSR initiatives reveal the values of a company and, “it depicts the company as a contributor to society rather than as an entity concerned solely with maximizing profits,” (p. 37).

According to Fairhurst, Lee, and Wesley (2009), many US companies have been involved in CSR since the 1960s, but CSR has gained a higher profile since the 1990s. This interest in CSR is “reflective of a deeper change in the relationships between companies and their stakeholders,” (p. 140). As Dawkins and Lewis (2003) found, there is a clear public demand for information on companies’ responsibility programs. They stated that, “Overall, 86% of the public want to know about corporate responsibility, compared to only 8% who think that communication is not important and all the money should therefore go to the cause,” (p. 190). Also, there is a demand to see the social reports of companies that the public has a relationship with. As they mention, “The vast majority of public would expect to see a copy of a company’s social report if they were a shareholder of that company, and around two in three would expect to see a copy of their employer’s social report,” (p. 191).

***Environmental Corporate Social Responsibility***

For the purpose of our research project, we looked at environmental CSR, or ECSR. ECSR follows the same definition as CSR, but is solely focused on initiatives benefiting the environment. ECSR initiatives may include carbon offsetting, recycling, reducing waste production, and other green management practices. Lyon and Maxwell (2008) define environmental CSR as, “environmentally friendly actions not required by law, also referred to as going beyond compliance, the private provision of public goods, or voluntarily internalizing externalities,” (pp. 1-2).

***Corporate Reputation***

Mutch and Aitken (2009) identify corporate reputation based on Gotsi and Wilson’s (2001) definition as, “a stakeholder’s overall evaluation of a company over time. This evaluation is based on the stakeholder’s direct experiences with the company, any other form of communication and symbolism that provides information about the firm’s actions, and/or a comparison with the actions of other leading rivals,” (Mutch & Aitken, 2009, p. 93). As Mutch and Aiken (2009) write, the relationship between CSR and corporate reputation is one that is “taken for granted and treated with a degree of delicacy,” (p. 93). As the Reputation Institute notes, “Stakeholder perceptions of company behavior are now the lead driver of enterprise value. Studies show that companies with high reputations are worth as much as 150% more than those with low reputations,” (“Challenges and Opportunities”).

***Corporate Social Responsibility and Corporate Reputation***

According to Lee, Fairhurst, and Wesley (2009), it is argued that “there is a positive relationship between CSR activities and corporate performance and that often the costs are small while the benefits are potentially large,” (p. 143). Bhattacharya, Sen, and Korschun (2008) state that in order for companies to make the best use of their CSR efforts, “it’s crucial to understand the key outcomes that CSR produces for the company,” (p. 40). In contrast, the *2012 Global Corporate Reputation Index* by Burson Marsteller reveals that “the consumer companies with the strongest corporate reputations, citizenship continues to significantly lag performance, indicating that most companies are still paying inadequate attention to this category,” (p. 1).

***Global Corporate Reputation Index***

According to the 2012 Global Corporate Reputation Index Report, “the largest companies have the strongest reputations as a result of strong citizenship,” (p. 7). These companies also have the highest average citizenship scores of any company size. The average age of top companies is 87 years and five of the top companies are less than 50 years old.

***Research Hypotheses***

Based on the literature reviewed and findings in the Global Corporate Reputation Index, the current research was guided by the following Research Hypotheses:

*H1: Companies with higher reputation ranks will engage in more ECSR efforts than those with lower reputation ranks*

*H2: Larger companies will engage in more ECSR efforts than smaller companies*

*H3: Younger companies will be more engaged in ECSR efforts than older companies*

*H4: Companies engaging in more ECSR efforts will have higher consumer satisfaction scores*

# Methodology

This study consisted of a content analysis method. Prior to finalizing our study and method, the researchers determined that reputation rank and consumer satisfaction were both measures of corporate success. Our population was the 2012 Forbes Reputation Institute U.S. RepTrak Pulse Study, which consisted of 150 companies. From the study, we selected 133 companies to code (to give everyone an equal amount) among 19 students enrolled in PUR 6505 Section 1B35 at the University of Florida. We developed a detailed coding sheet (Appendix A), along with coding instructions (Appendix B) for each coder to follow. The coding sheet contained 38 variables relating to ECSR, five of which pertained to the Corporate Reputation Index. The design of the study aimed to look at the relationship between a company’s ECSR efforts and their reputation. Sections of the coding sheet included basic information, governance data, credibility data, and environmental performance indicators.

The content analysis was done via the company’s website. Coders visited the official website of each of the companies and proceeded to code each variable in the coding sheet. Only information gathered on the company website was to be used in the content analysis.

In order to establish reliability, 15 members of the class conducted content analyses using the coding form as a pre-test. Three companies, not included in our final sample and results, were coded and the results were compared to see which variables had established reliability, and which had not. With a requirement of 70% agreement on variables, 21 out of the 34 did not meet this criterion. Appropriate changes were made to the variables that did not have reliability by clarifying the instructions or variable. Those same 15 members pre-tested another company to once again assess the intercoder reliability. The second pre-test returned 12 questions without 70% reliability, so once again, the coding questions/variables were revised.

All 19 members of the class were assigned a coder number and randomly assigned seven companies (stratified sampling) to code based off of the 133 companies we chose from the 2012 Forbes Reputation Institute U.S. RepTrak Pulse Study. In addition to the seven randomly assigned companies, all 19 coders were assigned an additional company to code in order to assess the intercoder reliability once more. 11 variables did not reach the 70% agreement, and the disagreement was assumed to be caused due to disregard. The coding results for all individuals were combined into one Microsoft Excel document, and then put into an SPSS document for data analysis. Reliability issues were left up to the groups to decide on how to interpret during their data analysis.

# Results

To begin our research, we tested whether there was a correlation between reputation and consumer satisfaction. We found these two variables to be statistically significant (see Figure 1). The lower the reputation score, the better, so the correlation states that the correlation is -.213, appearing as though consumer satisfaction increases, reputation decreases, but in fact reputation is increasing with a lower number.

|  |  |  |  |
| --- | --- | --- | --- |
| **Correlations** | | | |
|  | | Reputation Rank | Consumer Satisfaction Score |
| Reputation Rank | Pearson Correlation | 1 | -.213\* |
| Sig. (2-tailed) |  | .014 |
| N | 133 | 133 |
| Consumer Satisfaction Score | Pearson Correlation | -.213\* | 1 |
| Sig. (2-tailed) | .014 |  |
| N | 133 | 133 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | |

*Figure 1*

*H1: Companies with higher reputation ranks will engage in more ECSR efforts than those with lower reputation ranks*

Continuing with our results, we found that there were no statistically significant findings to prove our hypothesis that a higher reputation ranking will result in more ECSR efforts compared to a lower reputation ranking. One-way ANOVA tests were computed for reputation rank and various ECSR efforts. These ECSR efforts included reporting environmental practices, having an ECSR website, stakeholder involvement, ECSR awards received, ECSR department, having a CSR report, involvement in an industry specific association, energy disclosed, water usage disclosed, greenhouse gas emissions disclosed, and electricity disclosed. None of these tests appeared statistically significant. We combined energy disclosed, water usage disclosed, greenhouse gas emissions disclosed, and electricity disclosed into the category of “Waste Information” and categorized the remaining mentioned variables into “ECSR Effort” to see if we could find some significance there and neither of those tests appeared significant. Based on our results, we cannot conclude that companies with higher reputation ranks will engage in more ECSR efforts than those with lower reputation ranks.

*H2: Larger companies will engage in more ECSR efforts than smaller companies*

One-way ANOVA’s were run to test this hypothesis as well. We ran tests on the company size and reputation rank, ESCR effort, ESCR website, stakeholder involvement, CSR report, awards, department ECSR, waste information, and membership (Climate leader EPA partner, Combine Heat and Power Partnership, EnergyStar, EPA Green Power Partnership, and Waste Wise variables combined). None of these tests proved to be significant so we cannot accept the second hypothesis that larger companies will engage in more ECSR efforts than smaller companies.

*H3: Younger companies will be more engaged in ECSR efforts than older companies*

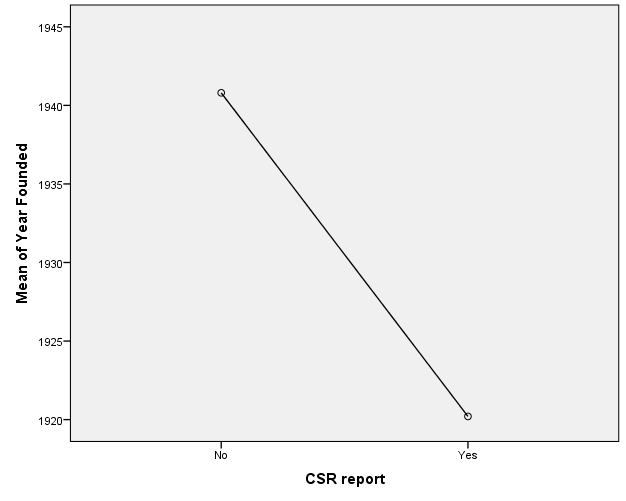
It was through age, or year founded, that our results produced the most significance. Through a One-way ANOVA, we found that there was a relationship (.033 significance) between the age of a company and producing a CSR report (see Figure 2). This relationship indicates that the older an organization is, the more likely they are to have a CSR report (Figure 3).

We also found that there was statistical significance between age and water use as well as age and electricity. Figure 4 demonstrates a statistical significance of .001 between age and electricity. These results reported that the younger a company is, the more information it discloses about electricity (see Figure 5). Figure 6 demonstrates a statistical significance of .005 between age and water use. This figure however, reports that the older organizations disclose water usage information more so than younger organizations.

We ran the same tests that we conducted for our first two hypotheses but did not find any significance among any other variables.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ANOVA** | | | | | |
| Year Founded | | | | | |
|  | Sum of Squares | df | Mean Square | F | Sig. |
| Between Groups | 11864.361 | 1 | 11864.361 | 4.652 | .033 |
| Within Groups | 334069.518 | 131 | 2550.149 |  |  |
| Total | 345933.880 | 132 |  |  |  |

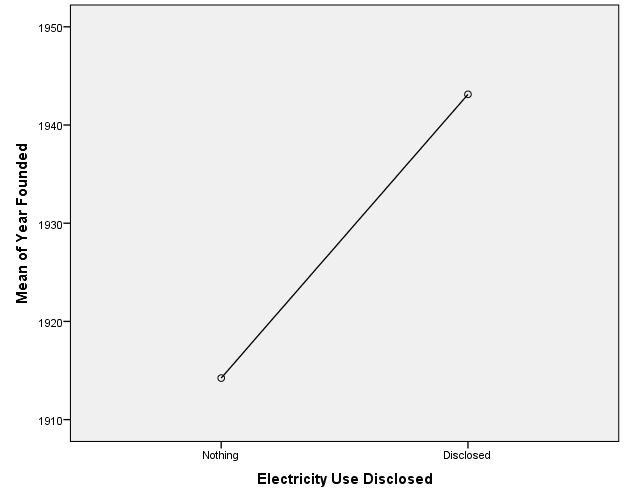
*Figure 2*



*Figure 3*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ANOVA** | | | | | |
| Year Founded | | | | | |
|  | Sum of Squares | df | Mean Square | F | Sig. |
| Between Groups | 27061.962 | 1 | 27061.962 | 11.118 | .001 |
| Within Groups | 318871.917 | 131 | 2434.137 |  |  |
| Total | 345933.880 | 132 |  |  |  |

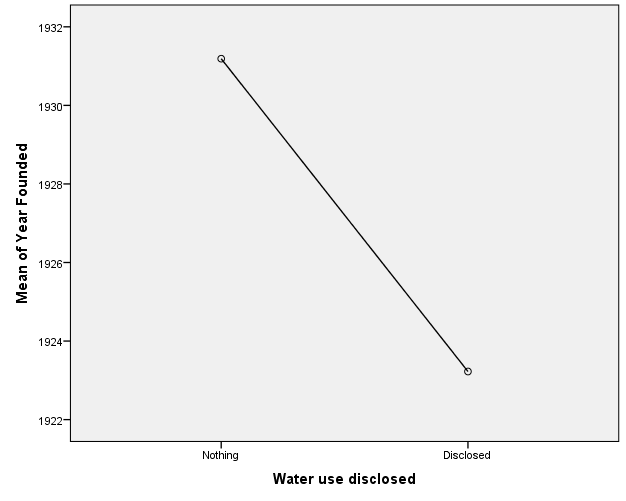
*Figure 4*



*Figure 5*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ANOVA** | | | | | |
| Year Founded | | | | | |
|  | Sum of Squares | df | Mean Square | F | Sig. |
| Between Groups | 32459.342 | 3 | 10819.781 | 4.453 | .005 |
| Within Groups | 313474.538 | 129 | 2430.035 |  |  |
| Total | 345933.880 | 132 |  |  |  |

*Figure 6*

**

*Figure 7*

*H4: Companies engaging in more ECSR efforts will have higher consumer satisfaction scores*

One-way ANOVA’s were run to test this hypothesis and no variables could be found statistically significant to consumer satisfactions scores. Tests were run on the following variables: size, age, post ESCR information, environmental practices reported, stakeholder involvement, ECSR awards, ECSR department, CSR report, ECSR effort, involved in industry specific organization, waste information, and membership. All of the tests returned results with no statistical significance. We were able to find correlations between a few variables such as consumer satisfaction and waste information, but they were not of statistical significance.

# Discussion and Recommendations

The results of our study produced were not what we anticipated. We were confident that our hypotheses would be proven and the relationship among our variables would be evident. However, our results show a lack of statistical significance in accepting any of our research hypotheses. As identified in our literature review, researchers have argued that there is a relationship between CSR and reputation. We based our first hypothesis off of this and were not able to support the argument. The Global Corporate Reputation Index indicated a trend in reputation by company size and age. They associated this trend with reputation and we hypothesized that this trend would carry over to ECSR efforts. We did not find evidence of this, thus rejecting hypotheses 2 and 3. Given that the literature suggests a relationship between reputation and consumer satisfaction as well as reputation and CSR, our fourth hypothesis was based on the prediction that ECSR and consumer satisfaction would have a relationship. Unfortunately, we did not find anything statistically relevant for this hypothesis.

Given our results, we believe a few limitations can be identified and recommendations for further research can be made. First, we noted that the 2012 Forbes Reputation Institute U.S. RepTrak Pulse Study featured 150 of the largest companies. Our research regarding size was then limited because it was not an accurate sample in terms of company size. Secondly, a larger study should be conducted in order to determine strong relationships among these variables. We found correlations among many variables, yet they were not statistically significant. Perhaps if the study was conducted on a larger scale, the correlations would prove to be significant. Lastly, it is clear based on our methodology, that there were some issues in establishing intercoder reliability. It is possible that our study is not up to the standards it should be for reliability and that could have hindered our results. Due to time limitations in conducting the study, we were required to get the research process underway.

There are many ECSR initiatives and efforts companies are engaging in. We looked at a number of different variables ranging from social media practices to waste reporting. For future study, it might be wise to narrow down specific efforts and initiatives regarding ECSR. This would allow for a narrow focus and a relationship between variables might be more realistic to obtain.

Our results did not show a relationship between size and age regarding ECSR efforts. While this may have caused us to reject our hypotheses, this can be viewed positively. The fact that size and age do not have an effect on ECSR efforts allows for small corporations to have the same ECSR opportunities and successes as larger corporations. ECSR is designed for the common good and having all companies, regardless of age and size, engaging in these activities is beneficial to ECSR practice.

# Appendix A

## Coding Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **V1a** | **V1** | **V2** | **V2a** | **V2b** | **V2c** | **V2d** | **V2e** |
| **Coder Number** | **ID number of the company** | **Official name of the company** | **Reputation Rank 2012** | **Rep Trak 2012** | **Pulse 2011** | **Score Change** | **Consumer Satisfaction Score** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **V3** | **V4** | **V5** | **V6** | **V7** | **V8** | **V9** | **V10** |
| **Post ECSR info on the main website** | **Number of clicks to get ECSR INFO** | **Facebook for ECSR** | **Twitter for ECSR** | **MySpace for ECSR** | **YouTube Video for ECSR** | **Environmental practices reported** | **stakeholder involvement in setting corp. environment policies** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **V11** | **V12** | **V13** | **V14** | **V15** | **V16** | **V17** | **V18** |
| **Awards about progress in the environmental practices** | **Existence of Dept. of Pollution & Senior management position** | **ISO 14001 been implemented** | **Section of corporate social responsibility (CSR) report exist** | **Adhere to GRI or CERES reporting guidelines** | **Provide info about environmental audits** | **Message board on its website** | **Contact info. on its website** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **V19** | **V20** | **V21** | **V22** | **V23** | **V24** | **V25** | **V26** |
| **Quick links to other platforms on its website** | **Online chatting service on its website** | **Info. ECSR by using video** | **Submitted a GRI report since January 2008** | **CERES member?** | **Participate in industry-specific associations or initiatives** | **Participate in government initiatives - “Climate leader EPA partner”** | **Participate in government initiatives – “Combined heat and power partnership”** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Participate in government initiatives – “Energy Star”** | **Participate in government initiatives – “EPA Green Power Partnership”** | **Participate in government initiatives – “Waste wise”** | **Company disclose its Energy use** | **Company disclose its water use** | **Company disclose its Greenhouse Gas Emissions** | **Company disclose its electricity use** | **Company disclose its Toxics release inventories (TRI)** |

|  |
| --- |
| **V35** |
| **Company disclose any other information on discharges or spills** |

# Appendix B

## Coding Sheet Instructions

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category** | **variable name & #** | **Information to be coded** | **How to score** | **Some Key words** |
|  | V1a | The number you have been assigned as a coder |  |  |
| Basic Information | V1 | ID Number of the company as assigned by the coding team. | Type the number of company | - |
| V2 | What is the official name of the company? Be careful with this, you should get off the website, not the assigned sample sheet. | Type the official name | - |
| V3 | Does the company post ECSR (Any information about Environmental Corporate Social Responsibility) information on the main website? | NO = 0  YES = 1 | Environment, Responsibility, Sustainability, Conservation |
| V4 | How many hyperlinks /clicks to get the ECSR information on the website? | 1 = 1  2 = 2  Over 3 = 3 | Environment, Responsibility, Sustainability, Conservation |
| V5 | Does the company have a Facebook page for ECSR?  (The page must have title related to ECSR and linked to from the company website. You’ll need to follow the link to be sure it’s an ECSR one!) | NO = 0  YES = 1 | Facebook,  ECSR |
| V6 | Does the company have Twitter for ECSR?  (The page must have title related to ECSR and linked to from the company website! You’ll have to follow the link to be sure it’s an ECSR one) | NO = 0  YES = 1 | Twitter,  ECSR |
| V7 | Does the company have MySpace for ECSR?  (The page must have title related to ECSR and linked to from company website. You will have to follow the link to be sure it’s an ECSR one.) | NO = 0  YES = 1 | MySpace,  ECSR |
| V8 | Dose the company website have YouTube Video clips for ECSR anywhere on its website? (You’ll need to follow the link to be sure they’ve uploaded the video to YouTube | NO = 0  YES = 1 | YouTube  Video image  ECSR |
| Governance data | V9 | Are terms of conditions for suppliers, regarding environmental practices, reported anywhere on the website? | NO = 0  YES = 1 | Buyer,  Supplier,  Seller |
| V10 | Is the stakeholder (such as employees or the community) involved in setting corporate environmental policies? This could surveys, focus groups, etc.  (Please read the report carefully!! | NO = 0  YES = 1 | Stakeholder, Public  Survey |
| V11 | Has the company ever be received awards which recognize them for their progress in the environmental practices?  (Please read the report carefully!!) | NO = 0  YES = 1 | Award,  Environmental practices |
| V12 | Does a Department of pollution/environment/sustainability, etc. and/or Board of director (senior management /vice president) position for environment exist?  (Especially, director for Responsibility/ Sustainability) You will need to look at the company’s annual report for top executives to see if there is such a position at the highest levels of the company.) | NO = 0  DEPARTMENT = 1  SENIOR Exec POSITION = 2  BOTH = 3 | Executives’ titles |
| V13 | Has the ISO 14001 been implemented at the plant and/or firm level?  (ISO 14001 is Standard of ECSR Check the ISO website to be sure.  Website address: [http://www.ehso.cHYPERLINK "http://www.ehso.com/EHSservices/iso14new.htm"oHYPERLINK "http://www.ehso.com/EHSservices/iso14new.htm"m/EHSservices/iso14new.htm](http://www.ehso.com/EHSservices/iso14new.htm)) | NO = 0  YES = 1 | ISO 14001,  Annul report |
| Credibility data | V14 | Does the company have a corporate social responsibility (CSR) report with a section on environmental/sustainability responsibility? (Make sure you look at the general CSR report for this information, not the ECSR report.) | NO = 0  YES = 1 | Report,  Company name |
| V15 | Does the company adhere to GRI or CERES reporting guidelines?  (GRI Website address:  <https://www.globalreporting.org/reporting/latest-guidelines/Pages/default.aspx> )  (CERES <http://www.ceres.org/company-network/company-directory> ) | GRI = 1  CERES = 2  BOTH = 3  NO=0 | GRI,  CERES |
| V16 | Does the company provide information about environmental audits?  (“**Environmental audit** is a general term that can reflect various types or evaluations intended to identify environmental compliance and management system implementation gaps, along with related corrective actions.”) | NO = 0  YES = 1 | Audit |
| V17 | Dose the company have a message board on its website-not necessarily devoted to ECSR)?  (Definition : place to leave message where others can read it!) | NO = 0  YES = 1 | Message board |
| V18 | Dose the company offer its contact information on its website?  (Feedback form: a form that a reader on the website fills out and then emails to the company, also known as email form) | None=0  E-mail address =1  Phone number=2  Physical address=3  Feedback form =4  Combination=5 |  |
| V19 | Dose the company offer quick links to other social media platforms on its website regardless whether they contain ECSR information? | Facebook =1  Twitter =2  MySpace=3  Others =4  Combination=5 | Facebook, Twitter, YouTube |
| V20 | Dose the company have online chatting service (any topic) on its website? | NO = 0  YES = 1 | Online chatting service |
| V21 | Does company provide Video image information about ECSR on its website? | NO = 0  YES = 1 | Video |
| V22 | Has the company submitted a GRI report since January 2008? | NO = 0  YES = 1 | Company name |
| V23 | Is the company a CERES member?  (CERES Website address: <http://www.ceres.org/company-network/company-directory> ) | NO = 0  YES = 1 | Company name |
| V24 | Does the company participate in industry-specific associations or initiatives to improve environmental practices?  (The companies may participate in industry-specific associations that are related to environmental improvement, you may find the answer when you read the report in-depth) | NO = 0  YES = 1 | Company name |
| V25 | Does the company participate in “Climate leader EPA partner”?  (Website address: <http://www.epa.gov/climateleadership/documents/partnerlist.pdf>) | NO = 0  YES = 1 | Company name |
| V26 | Does the company participate in “Combined Heat and power partnership”?  (Website address:  <http://www.epa.gov/chp/partnership/partners.html>) | NO = 0  YES = 1 | Company name |
| V27 | Does the company participate– “Energy Star”?  (Website address: <http://www.energystar.gov/>)  Or <http://www.energystar.gov/index.cfm?fuseaction=partners_in_practice.showHome> | NO = 0  Partner = 1 | Company name |
| V28 | Does the company participate in– “EPA Green Power Partnership”?  (Website address:  <http://www.epa.gov/greenpower/partners/index.htm>) | NO = 0  YES = 1 | Company name |
| V29 | Does the company participate in “Waste wise”?  (Website address:  <http://www.epa.gov/epawaste/conserve/smm/wastewise/join.htm>) | NO = 0  Partner = 1  Endorser = 2 | Company name |
| Environmental performance indicators | V30 | Does the company disclose its Energy use (in reduction or absolute numbers)? | Nothing said =0  Disclosed =1  Improved =2  Both =3 | Energy |
| V31 | Does the company disclose its Water use (in reduction or absolute numbers)? | Nothing said =0  Disclosed =1  Improved =2  Both =3 | Water |
| V32 | Does the company disclose its Greenhouse Gas Emissions (in reduction or absolute numbers)? | Nothing said =0  Disclosed =1  Improved =2  Both =3 | Green,  MTCE,  FC |
| V33 | Dose the company disclose its electricity use (in reduction or absolute numbers)? | Nothing said =0  Disclosed =1  Improved =2  Both =3 | Electricity |
| V34 | Does the company disclose its Toxics release inventories (TRI) (in reduction or absolute numbers)? | Nothing said =0  Disclosed =1  Improved =2  Both =3 | Toxic,  Hazardous |
| V35 | Does the company disclose any other information on discharges or spills? | Nothing said =0  Disclosed =1  Improved =2  Both =3 | Discharge,  Spill |

# Appendix C

## Copy of Corporate Reputation Index

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Company | Repution Rank 2012 | Rep Trak 2012 | Pulse 2011 | Score Change | Consumer Satisfaction Score |
| General Mills | **1** | **83.03** | **77.44** | **5.60** | **83** |
| Kraft Foods Inc. | **2** | **80.05** | **81.40** | **-1.35** | **83** |
| Johnson & Johnson | **3** | **79.98** | **81.32** | **-1.34** | **N/A** |
| Kellogg's | **4** | **79.05** | **80.87** | **-1.83** | **80** |
| Amazon.com | **5** | **78.64** | **82.70** | **-4.06** | **86** |
| UPS | **6** | **78.43** | **80.46** | **-2.03** | **81** |
| The Coca-Cola Company | **7** | **78.11** | **75.85** | **2.26** | **84** |
| Apple | **8** | **77.74** | **72.89** | **4.85** | **75/87** |
| PepsiCO | **9** | **77.63** | **75.09** | **2.54** | **85** |
| Procter & Gamble | **10** | **77.28** | **76.45** | **0.83** | **82** |
| Sara Lee | **11** | **76.74** | **79.53** | **-2.79** | **82** |
| Lowe's Home Improvement | **12** | **76.31** | **76.35** | **-0.04** | **79** |
| Google | **13** | **76.17** | **79.25** | **-3.08** | **83** |
| Colgare-Palmolive | **14** | **76.14** | **74.40** | **1.74** | **84** |
| Deere & Co. | **15** | **76.04** | **72.20** | **3.84** | **N/A** |
| Berkshire Hathaway | **16** | **75.75** | **77.24** | **-1.49** | **N/A** |
| The Walt Disney Company | **17** | **75.67** | **79.02** | **-3.34** | **N/A** |
| Texas Instruments | **18** | **75.51** | **78.46** | **-2.96** | **N/A** |
| IBM | **19** | **74.56** | **73.12** | **1.44** | **N/A** |
| HJ Heinz | **20** | **74.55** | **77.29** | **-2.74** | **89** |
| General Electric | **21** | **74.47** | **69.29** | **5.19** | **79** |
| Target | **22** | **74.25** | **76.17** | **-1.92** | **80** |
| Fedex | **23** | **74.25** | **79.63** | **-5.38** | **83** |
| Dean Foods | **24** | **74.23** | **72.11** | **2.12** | **N/A** |
| CVS Caremark | **25** | **74.22** | **74.31** | **-0.09** | **73** |
| Goodyear | **26** | **73.99** | **73.62** | **0.37** | **N/A** |
| 3M | **27** | **73.89** | **81.00** | **-7.11** | **N/A** |
| Medtronic | **28** | **73.76** | **71.35** | **2.41** | **N/A** |
| JC Penny | **29** | **73.65** | **75.34** | **-1.69** | **82** |
| Intel | **30** | **73.22** | **76.34** | **-3.12** | **N/A** |
| Costco Wholesale | **31** | **73.21** | **73.21** | **0.00** | **83** |
| Avon Products | **32** | **73.13** | **73.67** | **-0.53** | **N/A** |
| Caterpillar | **33** | **73.13** | **77.95** | **-4.82** | **N/A** |
| Kimberly-Clark Corporation | **34** | **73.07** | **74.14** | **-1.07** | **N/A** |
| Boeing | **35** | **73.07** | **69.65** | **3.42** | **N/A** |
| Hewlett-Packard | **36** | **73.04** | **73.58** | **-0.53** | **78** |
| Whirlpool | **37** | **72.97** | **77.51** | **-4.54** | **82** |
| Home Depot | **38** | **72.65** | **76.11** | **-3.46** | **78** |
| Microsoft | **39** | **72.58** | **72.73** | **-0.15** | **78** |
| Walgreens | **40** | **72.54** | **72.14** | **0.40** | **75** |
| Abbott Laboratories | **41** | **72.32** | **66.58** | **5.74** | **N/A** |
| Cisco System | **42** | **72.13** | **73.22** | **-1.09** | **N/A** |
| Honey well International | **43** | **72.12** | **72.27** | **-0.16** | **N/A** |
| Ford | **44** | **71.80** | **71.47** | **0.32** | **84** |
| Xerox | **45** | **71.62** | **74.31** | **-2.69** | **N/A** |
| Nike, Inc | **46** | **71.49** | **73.45** | **-1.96** | **80** |
| Oracle | **47** | **71.31** | **72.66** | **-1.35** | **N/A** |
| Kohl's | **48** | **71.03** | **77.91** | **-6.88** | **81** |
| Eastman Kodak | **49** | **70.72** | **76.85** | **-6.13** | **N/A** |
| Staples | **50** | **70.21** | **76.50** | **-6.29** | **79** |
| South west Airlines | **51** | **70.17** | **74.02** | **-3.85** | **81** |
| BJ's Wholesale Club, Inc | **52** | **69.94** | **73.04** | **-3.10** | **N/A** |
| State Farm Insurance | **53** | **69.45** | **72.70** | **-3.25** | **82** |
| CBS Braodcasting Inc. | **54** | **69.40** | **64.82** | **4.58** | **N/A\*** |
| Marriott International | **55** | **69.32** | **74.02** | **-4.70** | **79** |
| Office Depot | **56** | **69.22** | **73.58** | **-4.36** | **79** |
| Rite Aid | **57** | **68.98** | **65.31** | **3.67** | **75** |
| Best Buy | **58** | **68.84** | **67.43** | **1.41** | **77** |
| Kroger | **59** | **68.75** | **73.86** | **-5.11** | **79** |
| Alcoa | **60** | **68.69** | **71.51** | **-2.82** | **N/A** |
| Dell | **61** | **68.66** | **68.71** | **-0.05** | **77** |
| The Hartford Financial Services Group | **62** | **68.61** | **67.42** | **1.18** | **N/A** |
| eBay | **63** | **68.48** | **67.16** | **1.32** | **81** |
| Macy's, Inc | **64** | **68.39** | **75.69** | **-7.31** | **77** |
| Metlife | **65** | **68.30** | **65.25** | **3.05** | **77** |
| Baxter International | **66** | **68.21** | **74.04** | **-5.82** | **N/A** |
| TJX Companies | **67** | **68.20** | **70.75** | **-2.55** | **78** |
| WellPoint | **68** | **67.73** | **62.52** | **5.21** | **74** |
| Motorola | **69** | **67.59** | **71.74** | **-4.15** | **77** |
| Conagra Foods | **70** | **67.49** | **67.27** | **0.22** | **83** |
| Nordstrom | **71** | **67.44** | **69.06** | **-1.62** | **84** |
| Bristol-Myers Squibb | **72** | **67.41** | **69.27** | **-1.85** | **N/A** |
| Amgen | **73** | **67.21** | **66.65** | **0.55** | **N/A** |
| Chubb | **74** | **67.11** | **68.00** | **-0.89** | **N/A** |
| Southern Company | **75** | **67.01** | **70.28** | **-3.27** | **77** |
| Bi Lilly | **76** | **66.73** | **67.44** | **-0.71** | **N/A** |
| Ner York Life Insurance Company | **77** | **66.64** | **69.23** | **-2.59** | **80** |
| Starbucks Coffey Company | **78** | **66.49** | **65.05** | **1.44** | **80** |
| DuPont | **79** | **66.37** | **68.37** | **-1.99** | **N/A** |
| Alfac | **80** | **66.31** | **63.33** | **2.98** | **N/A** |
| Safe Way | **81** | **65.85** | **69.15** | **-3.31** | **75** |
| Supervalu | **82** | **65.72** | **68.04** | **-2.32** | **74** |
| Sears Holding | **83** | **65.71** | **66.13** | **-0.42** | **N/A** |
| McDonald's | **84** | **65.50** | **62.47** | **3.03** | **72** |
| Gap | **85** | **65.33** | **68.91** | **-3.57** | **77** |
| Allstate | **86** | **65.32** | **66.02** | **-0.70** | **78** |
| UnitedHealth Group | **87** | **65.23** | **63.30** | **1.93** | **72** |
| Tyson Foods | **88** | **65.01** | **72.51** | **-7.50** | **79** |
| Liberty Mutual Insurance | **89** | **65.00** | **66.26** | **-1.26** | **N/A** |
| Pfizer | **90** | **64.95** | **66.69** | **-1.74** | **N/A** |
| American Express | **91** | **64.82** | **64.93** | **-0.11** | **N/A** |
| Travelers | **92** | **64.52** | **67.51** | **-2.99** | **N/A** |
| General Motors | **93** | **64.45** | **62.95** | **1.51** | **N/A** |
| Prudential | **94** | **64.19** | **70.25** | **-6.06** | **79** |
| CenturyLink | **95** | **63.98** | **63.21** | **0.77** | **70** |
| Constellation Energy | **96** | **63.96** | **67.68** | **-3.72** | **N/A** |
| AutoNation | **97** | **63.88** | **61.01** | **2.86** | **N/A** |
| Unum Group | **98** | **63.83** | **62.54** | **1.29** | **N/A** |
| The Bank of New York Mellon Corporation | **99** | **63.66** | **65.66** | **-2.00** | **N/A** |
| Assurant | **100** | **63.58** | **59.10** | **4.48** | **N/A** |
| Merck | **101** | **63.30** | **63.81** | **-0.51** | **N/A** |
| Union Pacific Railroad | **102** | **63.14** | **-** | **-** | **N/A** |
| Wal-Mart | **103** | **63.00** | **63.73** | **-0.73** | **69** |
| Hess | **104** | **62.75** | **71.04** | **-8.28** | **N/A** |
| Duke Energy | **105** | **62.74** | **63.06** | **-0.33** | **77** |
| Verizon Communication | **106** | **62.57** | **63.08** | **-0.51** | **71** |
| Morgan Stanley | **107** | **62.24** | **60.51** | **1.73** | **N/A** |
| SunTrust Banks | **108** | **61.93** | **64.85** | **-2.92** | **N/A** |
| Continental Airlines | **109** | **61.79** | **65.46** | **-3.67** | **65** |
| Archer Daniels Midland | **110** | **61.54** | **59.77** | **1.77** | **N/A** |
| FPL Group(Florida Power Light) | **111** | **61.48** | **64.89** | **-3.41** | **N/A** |
| US Bancorp | **112** | **60.72** | **60.31** | **0.41** | **N/A** |
| Humana | **113** | **60.67** | **61.08** | **-0.41** | **N/A** |
| CIGNA | **114** | **60.66** | **59.34** | **-1.33** | **N/A** |
| Sunoco | **115** | **60.48** | **61.36** | **-0.89** | **N/A** |
| Progressive | **116** | **60.2** | **66.19** | **-5.99** | **79** |
| Delta Air Lines | **117** | **60.15** | **63.85** | **-3.69** | **65** |
| Marathon Oil | **118** | **60.06** | **59.61** | **0.45** | **N/A** |
| Exelon | **119** | **60.04** | **59.67** | **0.38** | **73** |
| BB&T | **120** | **59.82** | **66.94** | **-7.12** | **N/A** |
| Dow Chemical | **121** | **59.8** | **61.05** | **-1.25** | **N/A** |
| Xcel Energy | **122** | **59.69** | **62.52** | **-2.83** | **74** |
| Nationw ide | **123** | **59.63** | **65.56** | **-5.93** | **N/A** |
| Time Warner | **124** | **59.51** | **69.44** | **-9.94** | **N/A** |
| Valero Energy | **125** | **59.24** | **58.57** | **0.67** | **N/A** |
| Viacom Inc. | **126** | **59.15** | **61.86** | **-2.71** | **N/A** |
| AT&T | **127** | **58.67** | **59.33** | **-0.66** | **71** |
| Aetna | **128** | **58.66** | **61.75** | **-3.09** | **67** |
| Sprint Nextel | **129** | **57.62** | **60.15** | **-2.53** | **72** |
| DirecTV Group | **130** | **56.93** | **57.63** | **-0.70** | **69** |
| Chevron | **131** | **56.78** | **60.43** | **-3.64** | **N/A** |
| Capital One Financial | **132** | **56.36** | **50.52** | **5.83** | **N/A** |
| UAL - United Airlines | **133** | **56.04** | **64.76** | **-8.72** | **65** |
| JPMorgan Chase | **134** | **55.38** | **59.89** | **-4.51** | **70** |
| US Airways Group | **135** | **55.26** | **63.26** | **-7.99** | **61** |
| ConocoPhillips | **136** | **54.84** | **59.86** | **-5.02** | **N/A** |
| Comcast | **137** | **54.05** | **51.62** | **2.43** | **59** |
| DISH Network | **138** | **53.8** | **58.39** | **-4.59** | **67** |
| Wells Fargo | **139** | **53.63** | **57.82** | **-4.19** | **73** |
| AMR - American Airlines | **140** | **53.62** | **62.91** | **-9.28** | **65** |
| Altria Group | **141** | **52.88** | **61.64** | **-8.77** | **N/A** |
| Exxonmobil | **142** | **51.65** | **44.99** | **6.66** | **N/A** |
| News Corporation | **143** | **51.1** | **55.47** | **-4.37** | **N/A** |
| AIG - American International Group | **144** | **49.92** | **33.94** | **15.98** | **N/A** |
| Citigroup | **145** | **46.49** | **49.46** | **-2.97** | **73** |
| Bank of America | **146** | **43.9** | **53.40** | **-9.51** | **68** |
| Halliburton | **147** | **37.62** | **37.62** | **0.00** | **N/A** |
| Goldman Sachs | **148** | **36.95** | **37.14** | **-0.19** | **N/A** |
| Fannie Mae | **149** | **29.52** | **34.70** | **-5.19** | **N/A** |
| Freddie Mac | **150** | **26.01** | **29.47** | **-3.46** | **N/A** |

# Appendix D

## References

**References**

Bhattacharya, C. B., Sen, S., & Korschun, D. (2008). Using corporate social responsibility to win the war for talent. *MITSloan Management Review*, *49*(2), 37-44.

*Challenges & opportunities*. (n.d.). Retrieved from <http://www.reputationinstitute.com/reputation-challenges/challenges-opportunities>”

Dawkins, J., & Lewis, S. (2003). Csr in stakeholder expectations: And their implication for company strategy. *Journal of Business Ethics*, *44*(2/3), 185-193.

*Global corporate reputation index*. (2012). Retrieved from <http://www.burson-marsteller.com/Index/Summary.aspx>

Lee, M. Y., Fairhurst, A., & Wesley, S. (2009). Corporate social responsibility: A review of the top 100 us retailers. *12*(2), 140-158.

Lyon, T. P., & Maxwell, J. W. (2008). Corporate social responsibility and the environment: A theoretical perspective. *Review of Environmental Economics and Policy Advance Access*, *1*(0), 1-22.

Mutch, N., & Aitken, R. (2009). Being fair and being seen to be fair: Corporate reputation and csr partnership. *Australasian Marketing Journal*, *17*(2), 93-98.