

Research Project: PUR 6506, Fall 2012

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Biographical Sketch

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Serumun Ubwa

Serumun Ubwa is a 22 year old Nigerian graduate student at The University of Florida, majoring in Public Relations. She graduated from Geneva College, a small Christian college in PA, in May of this year with a degree in the same field.

In her undergraduate career, she worked on some public relations projects which include a comprehensive public relations plan for international awareness and enrollment at Geneva College, and another public relations plan for getting an approved chapter of the Public Relations Student Society of America at Geneva College.

Ming Yu Yen

Ming Yu Yen attended Fu Jen University in China for her undergraduate career, receiving a degree in Journalism. She is currently a masters student at the University of Florida pursuing her degree in mass communication with a specialization in public relations. Previously she held an internship position at GolinHarris public relations agency

Xi Luo

Xi Luo obtained her undergraduate degree in Mass Communication from China. Currently, she is a first-year graduate student in the pubic relations program at University of Florida.

Executive Summary

The relationship between an organization's reputation with their publics and how the organization talks about their environmental corporate social responsibility (ECSR) practices on their website and social media sites is of great importance to organizations. This is because as ECSR practices are becoming more prominent within society, it is important for organizations to know whether their participation with ECSR practices influences their reputation.

The researchers will use the stakeholder theory to guide their research questions and results. This is because stakeholders are who determine a company's reputation. The researchers also looked at previous literature on CSR use within an organization and their reputation, this is because there is little research specifically related to ECSR literature. For this reason the researchers decided to focus on reputation in relation to ECSR.

The researchers performed a content analysis on the websites and social media sites of 133 companies, to determine their use of ECSR, during the fall semester of 2012. The list of companies was found through the use of the Reputation Institute U.S. RepTrak TM Pulse Study, with an original population of 150 companies. Intercoder reliability was tested before the research began on companies that were not within the population under study. The researchers then used the SPSS program to evaluate the companies' reputations in comparison to the use of their website and social media sites.

The researchers used the content analysis to discover links between a company's reputation and their ECSR. They found that there was no relationship found between all five of their factors. The factors that they examined were:

- A company's ECSR social media sites compared to their reputation
- A company's ECSR information on their website compared to their reputation

- A company's reputation in relation to having a corporate social responsibility (CSR) report
- A company disclosing their energy use and waste consumption in relation to their reputation
- A company's membership to environmental awareness groups in relation to their reputation

Although these factors showed no significance in affecting a company's reputation the researchers still have a few recommendations on what a company should do. As well as what future research could be undertaken to see the links between the factors discussed above. The first factor, a company's ECSR social media site, should be changed to examine the organizations main social media sites for posts about ECSR. The researchers also believe that companies should not stop posting information about ECSR on their websites, even though it does not directly affect their reputation. Having a CSR report and disclosing waste and energy consumption should still be kept public because this information should be available to stakeholders of the organization. Finally an organization needs to be careful about what environmental awareness groups they join because although the groups they are involved in do not directly affect their reputation, they do give validation to the ECSR practices the companies are putting in place.

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Literature Review

For the study to have theoretical grounding, the researchers looked to the stakeholder theory to base their research. The stakeholder theory “seeks to identify and manage the diverse needs, values, and interests of various stakeholders and potential communication tensions between these groups” (Ulmer, Seeger & Sellnow, 2005). Discovering if there is a link between a company’s use of their website and social media to post ECSR information in relation to their reputation, is influenced by this theory because the stakeholder is the party whom determines a companies reputation.

Recently the academic community has become increasingly focused on the firms’ activities related to CSR in general, and ECSR in particular. Previous studies on CSR have concentrated on two fields: the relationship between socially responsible actions and the competitiveness of firms and the impact of CSR on a firm’s financial performance. Along with the growing concerns about environment among stakeholders, “the environment has been one of the factors of greatest interest in terms of the market’s attitude toward CSR” (Bird, Hall, Momente, & Reggiani, 2007). As a significant part of CSR, ECSR was defined as “the duty to cover the environmental implications of the company’s operations, products and facilities; eliminate waste and emissions; maximize the efficiency and productivity of its resources; and minimize practices that might adversely affect the enjoyment of the country’s resources by future generations” (Mazurkiewicz, 2004). Other scholars state that ECSR is “environmentally friendly actions not required by law, also referred to as going beyond compliance, the private provision of public goods, or voluntarily internalizing externalities” (Lyon & Maxwell, 2008).

A company's corporate reputation is generally considered as the intangible asset and competitive superiority. Also, it reflects the views and beliefs held about the company based on the public's attitude towards its history and its future prospects.

There are many existing studies which explore the linkage between corporate's reputation and corporate's engagement in CSR, while few of them pay attention to environmental aspect of CSR. The purpose of this research is to examine the relationship between corporate's reputation and corporate's engagement in ECSR. However, since reputation is not easily established in comparison to financial performance, researchers will use the results of Reputation Institute U.S RepTrak Pulse Study to evaluate the reputation of each company. In this study, the reputation institute measures the reputation of 150 companies by measuring respondents' trust, admiration, esteem and good feeling. Furthermore, it claims that to obtain a high reputation, companies need to perform well in seven dimensions including products/services, innovation, workplace, governance, citizenship, leadership and performance.

Methodology

Our research focused on testing how the relationship between ECSR and corporate reputation affected each other, to examine this a content analysis was used. A content analysis is a systematic, objective, and quantitative method for researching messages (Don, 2011), a content analysis worked well for our research as we were examining websites and social media sites of the companies.

There were 19 researchers who coded websites for the study and they all followed the same coding scheme. The coding scheme included 35 questions to test the relationship between the company's websites or social media sites and their ECSR use. (See Figure 1.1) After the coding scheme was completed, the researchers examined 133 companies. The 133 companies were chosen because they were all represented in the American Consumer Satisfaction Index and Reputation Institute U.S. RepTrak TM Pulse Study, with an original population of 150 companies. The 133 companies were chosen so that the 19 coders were each coding an equal number of companies.

The researchers tested for intercoder reliability three separate times (See Appendix 2). This was to gain at least 70% reliability among the coders, this percentage was reached in most of the questions but not all. After the researchers coded the websites all of the information from the American Consumer Satisfaction Index, Reputation Institute U.S. RepTrak TM Pulse Study, and the answers gained from the coding sections were combined and inputted into the SPSS program. Nineteen of the questions from the coding scheme were chosen to compare a company's reputation to the use of ECSR. The questions the researchers chose to include were chosen based on the reliability between the coders as well as the importance of the information

being gained from the question. The researchers used one-way ANOVA testing to compare the variables and come up with their results.

Results

As stated already, we used the one-way ANOVA to test all relationships. For the purposes of testing, we combined factors and weighted data in our data set. We combined: All of the social media factors – facebook, twitter, myspace, and youtube – into one factor; all of the environmental awareness groups into one factor; and all the information on disclosed energy use and waste disposal into one factor. We also weighted data for: Environmental awareness groups where 3-5 became 3, for the group on energy use and waste disposal where 3-6 became 3, and for social media, where 3-4 became 3.

The relationships we tested and the results are as follows. The first research question tested the relationship between the company having social media sites for ECSR and the company's reputation. The significance result was .315. The second research question tested the relationship between posting ECSR information on a company's website, and the company's reputation. The significance result was .854. The third research question tested the relationship between a company having a CSR report and the company's reputation. The significance result was .803. The fourth research question tested how much a company discloses their energy use and waste disposal, and the company's reputation. The significance result was .993. The final research question tested the relationship between the number of environmental awareness groups in which a company had membership, and the company's reputation. The significance result was .346. (See Appendix 3)

With .05 and below being the required result for a statistically significant finding, none of our findings were statistically significant; therefore, no tested relationships truly exist.

Recommendations

Despite our insignificant results on all research questions, we have made some recommendations.

First of all, according to the results, using social media isn't helpful to a company's reputation in relation to ECSR because social media isn't used to post ECSR information. This could be because we only measured if the company's had specific social media sites for ECSR. Companies may post ECSR information on their social media sites just like they do on their websites; however, we did not measure the main social media sites of the companies. Therefore, we cannot discount all use of social media websites for ECSR purposes.

Although providing ECSR information on the company's website does not affect its reputation, most companies still provide that information and make it public. Just because there is no relationship between providing ECSR information on the website and the company's reputation doesn't mean companies should stop providing ECSR information. The fact that so many companies go ahead to provide ECSR information means that it is important. (See Figure 4.1)

The reason why the CSR report may not be associated with reputation may be the publics' lack of knowledge about the existence of that report. Hence, it cannot affect their reputation. Again, a majority of the companies still make their CSR reports public for those who would like to view them, so the absence of a relationship doesn't mean that the reports should not be provided.

When it comes to energy use and waste disposal, the majority of the companies don't disclose this information, and this could be a reason why there is no significant relationship to reputation. Also, the publics might not really care about specific numbers when it comes to these

things. They might be just okay with the knowledge that the company participates in some sort of ECSR.

Finally, there are so many different environmental awareness groups, and joining multiple of these groups is not a requirement for companies. Different companies have different standards. Hence the lack of a company's membership in these groups doesn't translate to a lack of participation in ECSR activities. In addition, if the publics are not aware of these environmental awareness groups, they cannot consider them valuable, therefore, that impression cannot affect the company's reputation.

Appendix 1: Code Book

Figure 1.1: Code Book

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	-
	V2a	Reputation Rank 2012 (sampling team has made the data available)		
	V2b	Reputation Trak 2012 (sampling team has made the data available)		
	V2c	Pulse 2011 (sampling team has made the data available)		
	V2d	Score Change (sampling team has made the data available)		
	V2e	Consumer Satisfaction (sampling team has made the data available)		
	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	NO = 0 YES = 1	Facebook, ECSR

		follow the link to be sure it's an ECSR one!)		
	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	Does 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 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.com/EHSservices/iso14new.htm)	NO = 0 YES = 1	ISO 14001, Annual 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	NO = 0 YES = 1	Report, Company name

	information, not the ECSR report.)		
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	Does 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	Does 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	Does the company offer quick links to other social media platforms on its website regardless whether they contain ECSR information?	NO=0 Facebook =1 Twitter =2 MySpace =3 Others =4 Combination=5	Facebook, Twitter, YouTube
V20	Does 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	NO = 0	Compan

		January 2008?	YES = 1	y name
V23		Is the company a CERES member? (CERES Website address: http://www.ceres.org/company-network/company-directory)	NO = 0 YES = 1	Compan y 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	Compan y 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	Compan y 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	Compan y 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	Compan y 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	Compan y name
V29		Does the company participate in “Waste wise”? (Website address: http://www.epa.gov/epawaste/conserve/smm/waste_wise/join.htm)	NO = 0 Partner = 1 Endorser = 2	Compan y 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	Water

		=1 Improved =2 Both =3	
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	Does 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)? ("Improved" can be identified as statement like "x has improved by y%")	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 2: Intercoder reliability worksheets

Figure 2.1: First Reliability Test

On the question “V3: Does the company post ECSR (environmental corporate social responsibility) information on the main website?” 14 of the 15 respondents (93.33%) agree Burger King posted ECSR (environmental corporate social responsibility) information on the main website; 1 of the 15 respondents (6.67%) do not agree Burger King posted ECSR (environmental corporate social responsibility) information on the main website. 15 of the 15 respondents (100%) agree Zephyrhills Water posted ECSR (environmental corporate social responsibility) information on the main website. 12 of the 15 respondents (80%) agree United Services Automobile Association posted ECSR (environmental corporate social responsibility) information on the main website; 3 of the 15 respondents (20%) do not agree United Services Automobile Association posted ECSR (environmental corporate social responsibility) information on the main website.

On the question “V4: Does the company have a Facebook page for ECSR?” 6 of the 15 respondents (40%) agree Burger King have a Facebook page for ECSR; 9 of them (60%) do not agree Burger King have a Facebook page for ECSR. 7 of the 15 respondents (46.67%) agree Zephyrhills Water have a Facebook page for ECSR; 8 of them (53.33%) do not agree Zephyrhills Water have a Facebook page for ECSR. 3 of the 15 respondents (20%) agree United Services Automobile Association have a Facebook page for ECSR; 12 of them (80%) do not agree United Services Automobile Association have a Facebook page for ECSR.

On the question “V5: Does the company have Twitter for ECSR?” 6 of the 15 respondents (40%) agree Burger King have Twitter for ECSR; 9 of them (60%) do not agree Burger King have Twitter for ECSR. 4 of the respondents (26.67%) agree Zephyrhills Water have Twitter for ECSR. 11 of the 15 respondents (73.33%) do not agree Zephyrhills Water have Twitter for ECSR. 4 of the 15 respondents (26.67%) agree United Services Automobile Association have Twitter for ECSR; 11 of the 15 respondents (73.33%) do not agree United Services Automobile Association have Twitter for ECSR.

On the question “V6: Does the company have MySpace for ECSR?” All of responds (100%) do not agree Burger King, Zephyrhills Water and United Services Automobile Association have MySpace for ECSR

On the question “V7: Dose the company have YouTube for ECSR?” 4 of the respondents (26.67%) agree Burger King have YouTube for ECSR. 11 of the 15 respondents (73.33%) do not agree Burger King have YouTube for ECSR. 4 of the respondents (26.67%) agree Zephyrhills Water have YouTube for ECSR. 11 of the 15 respondents (73.33%) do not agree Zephyrhills Water have YouTube for ECSR. 6 of the respondents (40%) agree United Services Automobile Association have YouTube for ECSR. 9 of the 15 respondents (60%) do not agree United Services Automobile Association have YouTube for ECSR.

On the question “V8: How many hyperlinks to get the ECSR information on the website?” 3 of the 15 respondents (20%) agreed there is one hyperlink to get ECSR information on Burger

King's website; 5 of the 15 respondents (33.33%) agreed there are two hyperlinks to get ECSR information on Burger King's website; 7 of the 15 respondents (46.67%) agreed there are more than three hyperlinks to get ECSR information on Burger King's website. 7 of the 15 respondents (46.67%) agreed there is one hyperlink to get ECSR information on Zephyrhills Water's website; 5 of the 15 respondents (33.33%) agreed there are two hyperlinks to get ECSR information on Zephyrhills Water's website; 3 of the 15 respondents (20%) agreed there are more than three hyperlinks to get ECSR information on Zephyrhills Water's website. 7 of the 15 respondents (46.67%) agreed there is one hyperlink to get ECSR information on USAA's website; 1 of the 15 respondents (6.67%) agreed there are two hyperlinks to get ECSR information on USAA's website; 6 of the 15 respondents (40%) agreed there are more than three hyperlinks to get ECSR information on USAA's website. 1 of the 15 respondents (6.67%) do not agree there is hyperlink to get ECSR information on USAA's website;

On the question "V9: Are terms of conditions for suppliers, regarding environmental practices, reported?" 15 of the 15 respondents (100%) agree Burger King reported terms of conditions for suppliers, regarding environmental practices; no respondent (0%) do not agree Burger King reported terms of conditions for suppliers, regarding environmental practices. 13 of the 15 respondents (86.67%) agree Zephyrhills Water's reported terms of conditions for suppliers, regarding environmental practices; 2 of 15 respondents (13.33%) do not agree Zephyrhills Water's reported terms of conditions for suppliers, regarding environmental practices. 7 of the 15 respondents (46.67%) agree USAA's reported terms of conditions for suppliers, regarding environmental practices; 8 of 15 respondents (53.33%) do not agree USAA's reported terms of conditions for suppliers, regarding environmental practices.

On the question "V10: Is the stakeholder involved in setting corporate environmental policies?" 4 of the 15 respondents (26.67%) do not agree Burger King involved in setting corporate environmental policies; 10 of them (66.67%) agree and 1 person (6.66%) provided no response. 4 of the 15 respondents (26.67%) do not agree Zephyrhills Water involved in setting corporate environmental policies; 10 of them (66.67%) agree and 1 person (6.66%) provided no response. 6 of the 15 respondents (40%) do not agree United Services Automobile Association involved in setting corporate environmental policies; 7 of them (46.67%) agree and 2 persons (13.33%) provided no response.

On the question "V11: Is executive compensation linked to environmental performance?" 12 of the 15 respondents (80%) do not agree Burger King's executive compensation linked to environmental performance; 1 of them (6.67%) agree and 2 persons (13.33%) provided no response. 7 of the 15 respondents (46.67%) do not agree Zephyrhills Water's executive compensation linked to environmental performance; 6 of them (40%) agree and 2 persons (13.33%) provided no response. 12 of the 15 respondents (80%) do not agree United Services Automobile Association's executive compensation linked to environmental performance; 1 of them (6.67%) agree and 2 persons (13.33%) provided no response.

On the question "V12: Does a Department of pollution and/or senior management position for environment exist?" 8 of the 15 respondents (53.33%) do not think there's a department of pollution or a senior management position in Burger King; 6 of them (40%) believed they have a department of pollution; nobody (0%) think they have a management position or they have both

of the department and position; 1 of the respondents (6.67%) provided no answer. 9 of the 15 respondents (60%) do not think there's a department of pollution or a senior management position in Zephyrhills Water; 6 of them (40%) believed they have a department of pollution; nobody (0%) think they have a management position or they have both of the department and position; nobody (0%) provided no answer. 13 of the 15 respondents (86.66%) do not think there's a department of pollution or a senior management position in United Services Automobile Association; 1 of them (6.67%) believed they have a department of pollution; nobody (0%) think they have a management position or they have both of the department and position; 1 of the respondents (6.67%) provided no answer.

On the question "V13: Has ISO 14001 been implemented at the plant and/or firm level?" 9 of the 15 respondents (60%) do not agree ISO 14001 has been implemented at the Burger King's plant or firm level; 4 of them (26.67%) agree and 2 persons (13.33%) provided no response. 5 of the 15 respondents (33.33%) do not agree ISO 14001 has been implemented at the Zephyrhills Water's plant or firm level; 8 of them (53.34%) agree and 2 persons (13.33%) provided no response. 13 of the 15 respondents (86.67%) do not agree ISO 14001 has been implemented at the United Services Automobile Association's plant or firm level; none of them (0%) agree and 2 persons (13.33%) provided no response.

On the question "V14: Does the company have a corporate social responsibility (CSR) report with a section on environmental/sustainability responsibility?" 1 of the 15 respondents (6.67%) do not agree Burger King has a corporate social responsibility report with a section on environmental/sustainability responsibility; 14 of them (93.33%) agree and nobody (0%) provided no response. 5 of the 15 respondents (33.33%) do not agree Zephyrhills Water has a corporate social responsibility report with a section on environmental/sustainability responsibility; 10 of them (66.67%) agree and nobody (0%) provided no response. 12 of the 15 respondents (80%) do not agree the United Services Automobile Association has a corporate social responsibility report with a section on environmental/sustainability responsibility; 3 of them (20%) agree and nobody (0%) provided no response.

On the question "V15: Does the company adhere to GRI or CERES reporting guidelines?" 11 of the 15 respondents (73.33%) do not think Burger King adhere to GRI or CERES reporting guidelines; 3 of them (20%) believe they adhere to GRI guideline; nobody (0%) think they adhere to CERES or they adhere to both of the guidelines; 1 person (6.67%) provided no answer. 7 of the 15 respondents (46.67%) do not think Zephyrhills Water adhere to GRI or CERES reporting guidelines; 5 of them (33.33%) believe they adhere to GRI guideline; 2 persons (13.33%) think they adhere to CERES; nobody (0%) think that they adhere to both of the guidelines; 1 person (6.67%) provided no answer. 14 of the 15 respondents (93.33%) do not think United Services Automobile Association adhere to GRI or CERES reporting guidelines; nobody (0%) believe they adhere to either GRI or CERES, or they adhere to both of the guidelines; 1 person (6.67%) provided no answer.

On the question "V16: Does the company provide information about environmental audits?" 2 of the 15 respondents (13.33%) do not agree Burger King provided information about environmental audits; 12 of them (80%) agree and 1 person did not (6.67%) provide any answer. 3 of the 15 respondents (20%) do not agree Zephyrhills Water provided information about

environmental audits; 11 of them (73.33%) agree and 1 person did not (6.67%) provide any answer. 5 of the 15 respondents (33.33%) do not agree United Services Automobile Association provided information about environmental audits; 9 of them (60%) agree and 1 person did not (6.67%) provide any answer.

On the question “V17: Does the company have a message board on its website?” 11 of the 15 respondents (73.33%) do not agree Burger King has a message board on its website; 4 of them (26.67%) agree and nobody (0%) provided no response. 11 of the 15 respondents (73.33%) do not agree Zephyrhills Water has a message board on its website; 4 of them (26.67%) agree and nobody (0%) provided no response. 8 of the 15 respondents (53.33%) do not agree United Services Automobile Association has a message board on its website; 7 of them (46.67%) agree and nobody (0%) provided no response.

On the question “V18: Does the company offer its contact information on its website?” 2 of the 15 respondents (13.33%) do not agree Burger King has offered its contact information on its website; 13 of them (86.67%) agree and nobody (0%) provided no response. 3 of the 15 respondents (20%) do not agree Zephyrhills Water has offered its contact information on its website; 12 of them (80%) agree and nobody (0%) provided no response. All of the 15 respondents (100%) agreed United Services Automobile Association has offered its contact information on its website; nobody (0%) disagreed or provided no response.

Company Name: Burger King

19: Quick links to other platforms on its website:

15 (79%) students claimed that Burger King has quick links to other platforms, while 4 (21%) claimed it doesn't have.

20: Online chatting service on its website

Only 1 (5%) student claimed there is online chatting service, while 18 (95%) students didn't find that.

21: INFO. ECSR by using picture or video

10 students (53%) claimed they found picture or video information about ECSR on Burger King's website, while 9 students (47%) claimed they didn't find.

22: Submitted a GRI report since January 2008

4 (21%) students have found its GRI report since January 2008, and 15 students (79%) did not find that.

23: CERES member?

Only 2 students (11%) have found that Burger King is a member of CERES, while the rest 17 students (89%) did not find that.

24: Participate in industry-specific associations or initiatives

9 students (47%) have found information showing that Burger King is participating in industry-specific associations or initiatives, while 10 students (53%) did not find that.

25: Participate in “Climate leader EPA partner”

Only 1 student (5%) has found information saying that Burger King is participating “Climate leader EPA partner”, while the rest 18 students (95%) did not find any information.

26: Participate in “Combined heat and power partnership”

All students have not found any information saying that Burger King is participating in “Combined heat and power partnership”.

27: Participate in – “Energy Star”

10 students (53%) have found that Burger King is participating in “Energy Star”, and 9 students (43%) claimed they did not find any information. Besides, all students claimed that Burger King has not been awarded by “Energy Star”.

Company Name: Zephyrhills Water

19: Quick links to other platforms on its website:

13 (68%) students claimed Zephyrhills Water has quick links to other platforms, while 6 (32%) claimed it doesn’t have.

20: Online chatting service on its website

Only 2 (11%) student claimed there is online chatting service, while 17 (89%) students didn’t find that.

21:INFO. ECSR by using picture or video

14 students (74%) claimed they found picture or video information about ECSR on Zephyrhills Water’s website, while 5 students (26%) claimed they didn’t find.

22: Submitted a GRI report since January 2008

4 (21%) students have found its GRI report since January 2008, and 15 students (79%) did not find that.

23: CERES member?

Only 1 student (5%) has found that Zephyrhills Water is a member of CERES, while the rest 18 students (95%) did not find that.

24: Participate in industry-specific associations or initiatives

15 students (79%) have found information showing that Zephyrhills Water is participating in industry-specific associations or initiatives, while 4 students (21%) did not find that.

25: Participate in “Climate leader EPA partner”

Only 2 student (11%) has found information saying that Zephyrhills Water is participating “Climate leader EPA partner”, while the rest 17 students (89%) did not find any information.

26: Participate in “Combined heat and power partnership”

Only 1 student (5% have found information saying that Zephyrhills Water is participating in in “Combined heat and power partnership”, while the rest 18 students (95%) did not find any information.

27: Participate in – “Energy Star”

5 students (26%) have found that Zephyrhills Water is participating in “Energy Star”, and 14 students (74%) said they did not find any information. Besides, all students claimed that Zephyrhills Water has not been awarded by “Energy Star”.

Company Name: United Services Automobile Association

19: Quick links to other platforms on its website:

14 (74%) students claimed United Services Automobile Association has quick links to other platforms, while 5 (26%) claimed it doesn't have.

20: Online chatting service on its website

All student claimed there is no online chatting service.

21: INFO. ECSR by using picture or video

9 students (47%) claimed they found picture or video information about ECSR on United Services Automobile Association's website, while 10 students (53%) claimed they didn't find.

22: Submitted a GRI report since January 2008

3 (16%) students have found its GRI report since January 2008, and 16 students (84%) did not find that.

23: CERES member?

Only 1 student (5%) has found that Zephyrhills Water is a member of CERES, while the rest 18 students (95%) did not find that.

24: Participate in industry-specific associations or initiatives

12 students (63%) have found information showing that United Services Automobile Association is participating in industry-specific associations or initiatives, while 7 students (37%) did not find that.

25: Participate in “Climate leader EPA partner”

Only 5 student (26%) has found information saying that United Services Automobile Association is participating “Climate leader EPA partner”, while the rest 14 students (74%) did not find any information.

26: Participate in “Combined heat and power partnership”

No student has found information saying that United Services Automobile Association is participating in in “Combined heat and power partnership”.

27: Participate in – “Energy Star”

14 students (74%) have found that United Services Automobile Association is participating in “Energy Star”, and 5 students (26%) said they did not find any information. Besides, 2 students claimed that Zephyrhills Water has not been awarded by “Energy Star”. Therefore, I did a research and found that United Services Automobile Association is an award-winner of “Energy Star”.

**the results below are from 14 individuals for Burger King and USAA since one of the participants submitted the same coding sheet as another student. My Zephyrhills results are from 12 students since two labeled it as “Nestle Water,” which is not the same as Zephyrhills:

Q28: 12 (85.7%) of people agreed that Burger King does not participate in “EPA Green Power Partnership.” 2 people agree that BK does participate.

10 of 12 students agreed that Zephyrhills Water does not participate in “EPA Green Power Partnership.” 2 people agree Zephyrhills does participate.

9 out of 14 (64.2%) students agreed that Burger King does not participate in “EPA Green Power Partnership.” 5 students agree Zephyrhills does participate.

Q29: 12 (85.7%) of people agreed that Burger King does not participate in wastewise. 2 people agreed that BK is a partner.

11 out of 12 students agreed that Zephyrhills Water does not participate. 1 person coded they are a partner.

There was 100% agreeability that USAA does not participate.

Q30: 8 of 14 (57.1%) students agreed BK does not disclose its energy use. Six people agreed BK does disclose.

7 out of 12 (58.3%) students agreed Zephyrhills does not disclose its energy use. 5 agreed it does.

7 out of 14 (50%) students agree USAA does not disclose. 7 out of 14 (50%) agree USAA does disclose.

Q31: 8 out of 14 (57.1%) students does not disclose its water use. 5 out of 14 agree it does disclose.

8 out of 12 (66.6%) agree Zephyrhills does not disclose. 4 out of 12 (33.3%) agreed it does not disclose.

9 out of 14 (64.28%) agree USAA does not disclose. 5 out of 14 agree it does disclose.

Q32: 9 out of 14 agree Burger King does not disclose its greenhouse gas emissions. 5 out of 14 agree it does.

8 out of 12 people (66.6%) agree Zephyrhills does not disclose. 4 out of 12 agree it does disclose its greenhouse gas emissions.

9 out of 14 agree USAA does not disclose its greenhouse gas emissions. 5 out of 14 agree it does.

Q33: 9 out of 14 agree Burger King does not disclose its electricity use. 5 out of 14 agree it does. 6 out of 12 (50%) agree Zephyrhills does not disclose its electricity use. 50% agree they do disclose.

7 out of 14 (50%) agree USAA does not disclose its electricity use. 50% agree they do disclose.

Q34: One person did not respond to this question. 12 out of 13 (92.3%) agree Burger King does not disclose its toxic release inventories. 1 out of 13 agree it does.

One person did not respond to this question for Zephyrhills. 8 out of 11 (72.7%) agree Zephyrhills does not disclose. 3 out of 11 (27.27%) agree it does disclose.

One person did not respond to this question for USAA. 12 out of 13 (92.3%) agree USAA does not disclose. 1 out of 13 agree it does disclose.

Q35: 11 out of 14 (78.57%) people does not disclose spills or discharges for Burger King. 3 out of 11 agree it does disclose.

9 out of 12 (75%) agree Zephyrhills does not disclose. 3 out of 12 agree it does disclose.

12 out of 14 (85.71%) people agree USAA does not disclose information on spills or discharge. 2 out of 14 agree it does.

Figure 2.2: International Paper Coding Test

Category	variable name & #	Information to be coded	How to score	Amount of agreement
	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	100% agreement on 1
	V4	How many hyperlinks /clicks to get the ECSR information on the website?	1 = 1 2 = 2 Over 3 = 3	6.67% agreement on 1

				13.33 % agree ment on 2
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	6.67% agree ment on 1 93.33 % agree ment on 0	
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	100% agree ment on 0 0% agree ment on 1	
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	40% agree ment on 1 60% agree ment on 0	
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	86.67 % agree ment on 1 13.33 % agree ment on 0	
Governan ce data	V9 Are terms of conditions for suppliers, regarding environmental practices, reported anywhere on the website?	NO = 0 YES = 1	86.67 % agree ment on 1 13.33 % agree ment on 0	
	V10 Is the stakeholder (such as employees or the community) involved in setting corporate	NO = 0 YES = 1	20% agree	

		environmental policies? This could surveys, focus groups, etc. (Please read the report carefully!!)		ment on 0 80% agree ment on 1
V11		Has the company ever received awards which recognize them for their progress in the environmental practices? (Please read the report carefully!!)	NO = 0 YES = 1	13.33 % agree ment on 0 86.67 % agree ment on 1
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 DEPART MENT = 1 SENIOR Exec POSITIO N = 2 BOTH = 3	46.67 % agree ment on 0 33.33 % agree ment on 1 13.33 % agree ment on 3 6.67% with no answer
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.com/EHSservices/iso14new.htm)	NO = 0 YES = 1	46.67 % agree ment on 0 53.33 % agree ment on 1
Credibilit y 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	6.67% agree ment on 0 93.33 % agree

			ment on 1
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	20% agree ment on 0 73.33 % agree ment on 1 6.67% agree ment on 3
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	6.67% agree ment on 0 93.33 % agree ment on 1
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	86.67 % agree ment on 0 13.33 % agree ment on 1
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	40% agree ment on 1 60% agree ment on 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	5.26% on 1 5.26% on 5 5.26% on 5

		Others =4 Combinati on=5	84.21 % on 0
V20	Dose the company have online chatting service (any topic) on its website?	NO = 0 YES = 1	100% on 0
V21	Does company provide Video image information about ECSR on its website?	NO = 0 YES = 1	10.53 % on 1 89.47 % on 0
V22	Has the company submitted a GRI report since January 2008?	NO = 0 YES = 1	36.84 % on 1 63.16 % on 0
V23	Is the company a CERES member? (CERES Website address: http://www.ceres.org/company-network/company-directory)	NO = 0 YES = 1	100% on 0
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	73.68 % on 1 26.32 % on 0
V25	Does the company participate in “Climate leader EPA partner”? (Website address: http://www.epa.gov/climateleadership/documents/partnerlist.pdf)	NO = 0 YES = 1	52.63 % on 1 47.37 % on 0
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	5.26% on 1 94.74 % on 0
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	15.69 % on 1 84.21 % on 0
V28	Does the company participate in– “EPA Green Power Partnership”? (Website address:	NO = 0 YES = 1	100% agreement

		http://www.epa.gov/greenpower/partners/index.htm)		on 0
	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	40% agree ment on 0 60% agree ment on 1
Environm ental performance indicators	V30	Does the company disclose its Energy use (in reduction or absolute numbers)?	Nothing said =0 Disclosed =1 Improved =2 Both =3	13.3% agree ment on 0 33.3% agree ment on 1 6.67% agree ment on 2 46.67 % agree ment on 3
	V31	Does the company disclose its Water use (in reduction or absolute numbers)?	Nothing said =0 Disclosed =1 Improved =2 Both =3	13.3% agree ment on 0 33.3% agree ment on 1 6.67% agree ment on 2 46.67 % agree ment on 3
	V32	Does the company disclose its Greenhouse Gas	Nothing	6.67% agree

	Emissions (in reduction or absolute numbers)?	said =0 Disclosed =1 Improved =2 Both =3	ment on 0 33.3% agreement on 1 13.3% agreement on 2 46.67 % agreement on 3
V33	Dose the company disclose its electricity use (in reduction or absolute numbers)?	Nothing said =0 Disclosed =1 Improved =2 Both =3	53.3% agreement on 0 26.67 % agreement on 1 13.3% agreement on 2 6.67% agreement on 3
V34	Does the company disclose its Toxics release inventories (TRI) (in reduction or absolute numbers)?	Nothing said =0 Disclosed =1 Improved =2 Both =3	80% agreement on 0 20% agreement on 1
V35	Does the company disclose any other information on discharges or spills?	Nothing said =0	20% agree

			Disclosed =1 Improved =2 Both =3	ment on 0 40% agree ment on 1 6.67% agree ment on 2 33.3% agree ment on 3
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Figure 2.3: Intercoder Reliability, JP Morgan

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	-
	V2a	Reputation Rank 2012 (sampling team has made the data available)		
	V2b	Reputation Trak 2012 (sampling team has made the data available)		
	V2c	Pulse 2011 (sampling team has made the data available)		
	V2d	Score Change (sampling team has made the data available)		
	V2e	Consumer Satisfaction (sampling team has made the data available)		
	V3	Does the company post ECSR (Any information about Environmental Corporate Social Responsibility)	NO = 0 YES = 1	6.67% agree

		information on the main website?		ment on 0 93.33 % agree ment on 1
V4	How many hyperlinks /clicks to get the ECSR information on the website?	1 = 1 2 = 2 Over 3 = 3	26.67 % agree ment on 1 46.67 % agree ment on 2; 20% agree ment on 3;	
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	100% agree ment on 0	
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	100% agree ment on 0	
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	100% agree ment on 0	
V8	Does 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	93.33 % agree ment on 0 6.67% agree ment on 1	
Governance data	V9	Are terms of conditions for suppliers, regarding environmental practices, reported anywhere on the website?	NO = 0 YES = 1	13.33 % agree

			ment on 0 86.67 % agree ment on 1
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	26.67 % agree ment on 0 73.33 % agree ment on 1
V11	Has the company ever received awards which recognize them for their progress in the environmental practices? (Please read the report carefully!!)	NO = 0 YES = 1	13.33 % agree ment on 0 86.67 % agree ment on 1
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 POSITIO N = 2 BOTH = 3	13.33 % agree ment on 0 46.67 % agree ment on 1 40% agree ment on 3
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:	NO = 0 YES = 1	100% agree ment on 0

		http://www.ehso.com/EHSservices/iso14new.htm)		
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	6.67% agreement on 0 93.33% agreement on 1
	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	46.67% agreement on 0 53.33% agreement on 1
	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	60% agreement on 0 40% agreement on 1
	V17	Does 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	86.67% agreement on 0 13.33% agreement 1
	V18	Does 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	6.67% agreement on 0 40% agreement 1 53.33% agreement

			Combination=5	agreement 5
V19	Does the company offer quick links to other social media platforms on its website regardless whether they contain ECSR information?	NO=0 Facebook =1 Twitter =2 MySpace =3 Others =4 Combination=5	100% on 0	
V20	Does the company have online chatting service (any topic) on its website?	NO = 0 YES = 1	100% on 0	
V21	Does company provide Video image information about ECSR on its website?	NO = 0 YES = 1	100% on 0	
V22	Has the company submitted a GRI report since January 2008? <i>Students agreed on 1: Weiya Huang, Xinyu Li, Natalie Belva, Rachel Honjacki, Mingyu Yan, Lisi Tao, Sese</i>	NO = 0 YES = 1	46.67 % on 1 53.33 % on 0	
V23	Is the company a CERES member? (CERES Website address: http://www.ceres.org/company-network/company-directory)	NO = 0 YES = 1	100% on 0	
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) <i>Students agreed on 0: Xinyu Li, Junyung Won, Yuan Xiao</i>	NO = 0 YES = 1	80% on 1 20% on 0	
V25	Does the company participate in “Climate leader EPA partner”? (Website address: http://www.epa.gov/climateleadership/documents/partnerlist.pdf)	NO = 0 YES = 1	100% on 0	
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	100% on 0	
V27	Does the company participate– “Energy Star”?	NO = 0	40%	

		(Website address: http://www.energystar.gov/) Or http://www.energystar.gov/index.cfm?fuseaction=partners_in_practice.showHome Students agreed on 1: Shanshan Sun, Xue Zhao, Xi Luo, Xian Sui, Youjing Liang, Rachel Honjacki.	Partner = 1	on 1 60% on 0
	V28	Does the company participate in- “EPA Green Power Partnership”? (Website address: http://www.epa.gov/greenpower/partners/index.htm)	NO = 0 YES = 1	100% agreement
	V29	Does the company participate in “Waste wise”? (Website address: http://www.epa.gov/epawaste/conserve/smm/wastewis/e/join.htm)	NO = 0 Partner = 1 Endorser = 2	100% agreement
Environmental performance indicators	V30	Does the company disclose its Energy use (in reduction or absolute numbers)? Xue Zhao chose 0 Natalie Belva, Sese and Lisi Tao chose 1 Ming-yu Yen, Jungyun Won, Yj Liang, Xiao Sui chose 2. Rachel, Yuqing Wong, Xinyu Li, Huang Weiya chose 3.	Nothing said =0 Disclosed =1 Improved =2 Both =3	26.67 % agreement on 0 20% agreement on 1 26.67 % agreement on 2 26.67 % agreement on 3
	V31	Does the company disclose its Water use (in reduction or absolute numbers)? Yj Liang, Xiao Sui, Yuan Xiao chose 0. Xue Zhao, Sese, Lisi Tao, Huang Weiya, Xi Luo, Shanshan Sun chose 1.	Nothing said =0 Disclosed =1 Improved =2 Both =3	20% agreement on 0 40% agreement

	Jungyun Won chose 2. Natalie Belva, Ming-yu Yen, Rachel, Yuqing Wong, Xinyu Li chose 3.		on 1 6.67% agree ment on 2 33.3% agree ment on 3
V32	Does the company disclose its Greenhouse Gas Emissions (in reduction or absolute numbers)? Yuan Xiao chose 0. Rachel chose 1. Sese, Jungyun Won, Yj Liang, Xiao Sui chose 2.	Nothing said =0 Disclosed =1 Improved =2 Both =3	6.67% agree ment on 0 6.67% agree ment on 1 36.67 % agree ment on 2 60% agree ment on 3
V33	Does the company disclose its electricity use (in reduction or absolute numbers)? Natalie Belva and Lisi Tao chose 1. Rachel, Yuqing Wang, Huang Weiya chose 3.	Nothing said =0 Disclosed =1 Improved =2 Both =3	60% agree ment on 0 13.3% agree ment on 1 26.67 % agree ment on 3

	V34	Does the company disclose its Toxics release inventories (TRI) (in reduction or absolute numbers)? (“Improved” can be identified as statement like “x has improved by y%”) Ming-yu Yen chose 1.	Nothing said =0 Disclosed =1 Improved =2 Both =3	93.3% agreement on 0 6.67% agreement on 1
	V35	Does the company disclose any other information on discharges or spills? Ming-yu Yen, Rachel chose 1. Yuqing Wang chose 3.	Nothing said =0 Disclosed =1 Improved =2 Both =3	80% agreement on 0 13.3% agreement on 1 6.67% agreement on 3

Appendix 3: One-way ANOVA Results

Figure 3.1: Reputation vs. Social Media for ECSR

Descriptives

Reputation Rank

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
.00	76	69.86	40.295	4.622	60.65	79.06	1	136
1.00	45	71.07	38.377	5.721	59.54	82.60	3	139
2.00	12	59.25	40.322	11.640	33.63	84.87	7	127
Total	133	69.31	39.489	3.424	62.53	76.08	1	139

ANOVA

Reputation Rank

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1375.903	2	687.952	.437	.647
Within Groups	204466.458	130	1572.819		
Total	205842.361	132			

Figure 3.2: Reputation vs. Posts ECSR on website

Descriptives

Reputation Rank

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		

No	30	68.13	39.352	7.185	53.44	82.83	8	130
Yes	103	69.65	39.715	3.913	61.89	77.41	1	139
Total	133	69.31	39.489	3.424	62.53	76.08	1	139

ANOVA

Reputation Rank

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	53.477	1	53.477	.034	.854
Within Groups	205788.884	131	1570.908		
Total	205842.361	132			

Figure 3.3: Reputation vs. CSR report

Descriptives

Reputation Rank

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
No	40	68.00	38.239	6.046	55.77	80.23	2	130
Yes	93	69.87	40.206	4.169	61.59	78.15	1	139
Total	133	69.31	39.489	3.424	62.53	76.08	1	139

ANOVA

Reputation Rank

	Sum of Squares	df	Mean Square	F	Sig.

Between Groups	97.909	1	97.909	.062	.803
Within Groups	205744.452	131	1570.568		
Total	205842.361	132			

Figure 3.4: Reputation vs. disclosing energy use and waste consumption

Descriptives

Reputation Rank

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minim um	Maxim um
					Lower Bound	Upper Bound		
.00	79	69.22	41.720	4.694	59.87	78.56	1	139
1.0	22	67.55	39.341	8.387	50.10	84.99	4	136
0	15	71.00	35.006	9.039	51.61	90.39	6	132
2.0	17	70.53	35.604	8.635	52.22	88.84	9	122
0								
Total	133	69.31	39.489	3.424	62.53	76.08	1	139

ANOVA

Reputation Rank

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	137.329	3	45.776	.029	.993
Within Groups	205705.03	129	1594.613		
Total	205842.36	132			
	1				

Figure 3.5: Reputation vs. member of environmental awareness group

Descriptives

Reputation Rank

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
.00	40	78.53	41.252	6.523	65.33	91.72	2	136
1.00	31	67.16	40.112	7.204	52.45	81.87	5	136
2.00	30	62.67	36.696	6.700	48.96	76.37	1	131
3.00	32	66.09	38.921	6.880	52.06	80.13	3	139
Total	133	69.31	39.489	3.424	62.53	76.08	1	139

ANOVA

Reputation Rank

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	5194.807	3	1731.602	1.113	.346
Within Groups	200647.554	129	1555.407		
Total	205842.361	132			

Appendix 4: Result visuals

Figure 4.1: Pie chart: Do companies post ECSR on website

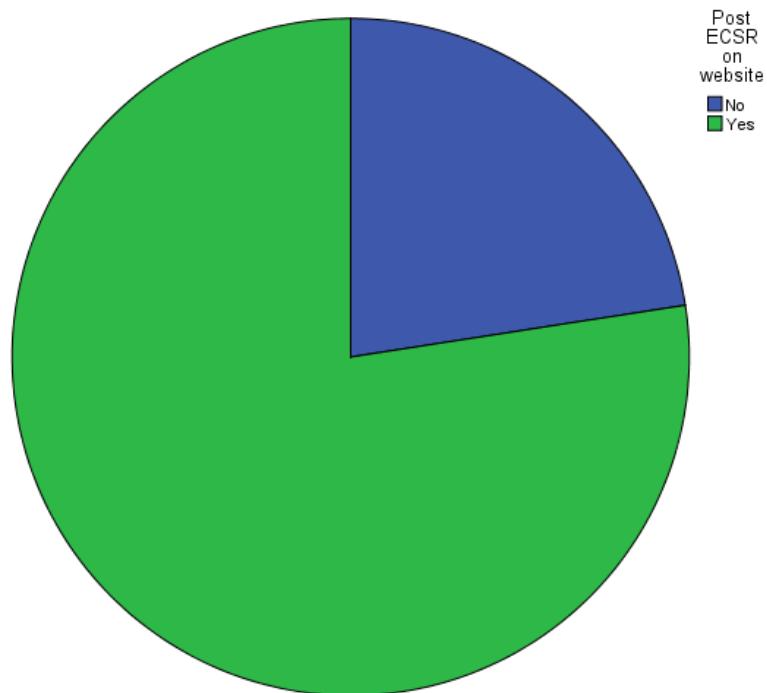


Figure 4.2: Bar graph, Do companies post CSR report?

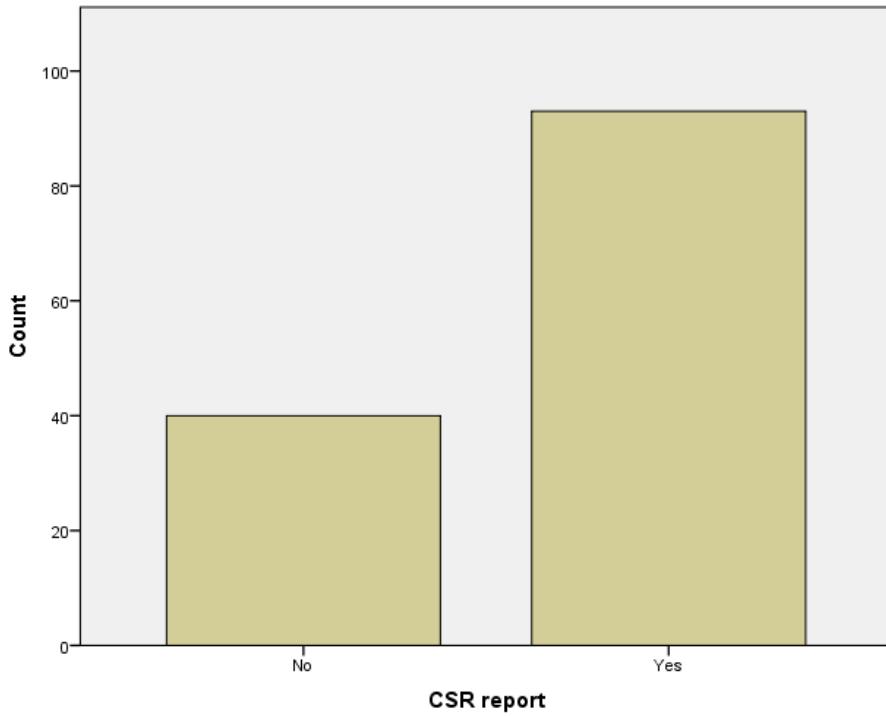
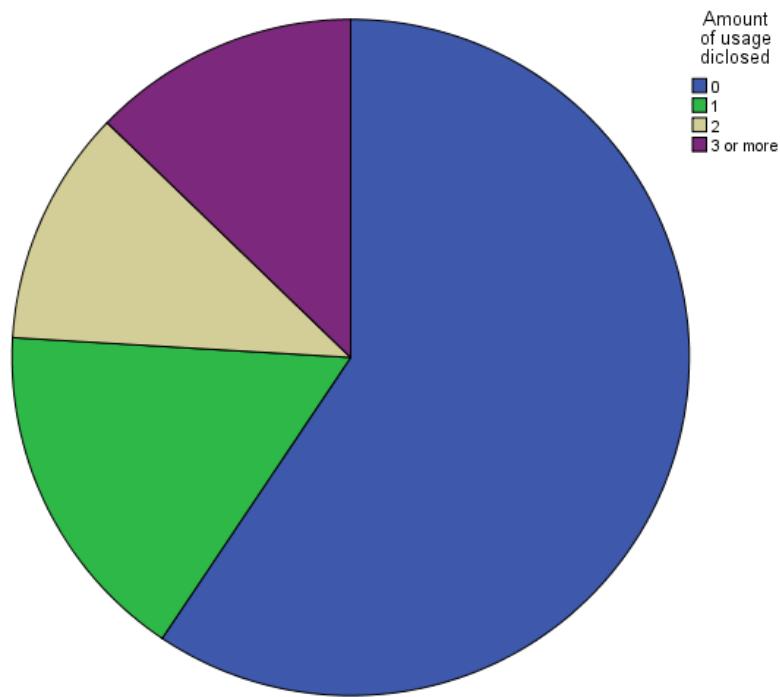


Figure 4.3: Pie Chart, Amount of usage disclosed by the company



Appendix 5: References

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Appendix 6: Powerpoint presentation

Environmental
Corporate Social
Responsibility &
Reputation

Rachel Hojnacki
Serumun Ubwa
Ming Yu Yen
Xi Luo

Biography

- Serumun Ubwa
- Ming Yu Yen



Biography

- Xi Luo
- Rachel Hojnacki



Literature Review

- Stakeholder Theory
- Environmental Corporate Social Responsibility
 - Definition
 - Use of
- Reputation



Methodology

- Content Analysis
 - ECSR
- 133 Companies
 - Rep Trak Pulse Study
- One-way ANOVA



Research Questions

- If a company posts ECSR information on their social media sites does it affect their reputation?
 - Result: NOT SIGNIFICANT
- If a company posts ECSR information on their website do they have a higher reputation?
 - Result: NOT SIGNIFICANT

Research Questions cont.

- If a company has a corporate responsibility report do they have a better reputation among their publics?
 - Result: NOT SIGNIFICANT
- If a company discloses their energy use and waste consumption do they have a higher reputation?
 - Result: NOT SIGNIFICANT

Research Questions cont.

- If a company is a member of environmental awareness groups do they have a better reputation among their publics?
 - Result: NOT SIGNIFICANT

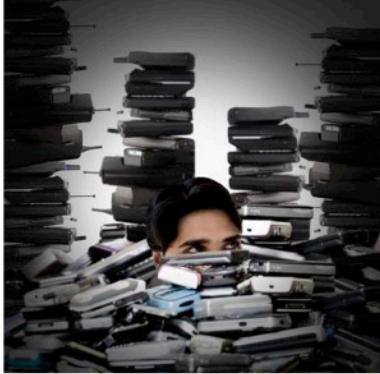


Recommendations

- No specific social media site for ECSR
- Post ECSR on main social media site

AT&T November 15

Our customers set a Guinness World Record by recycling 50,942 devices in one week. By our calculations, that pile is 1,761.35 times taller than the World's Shortest Man.

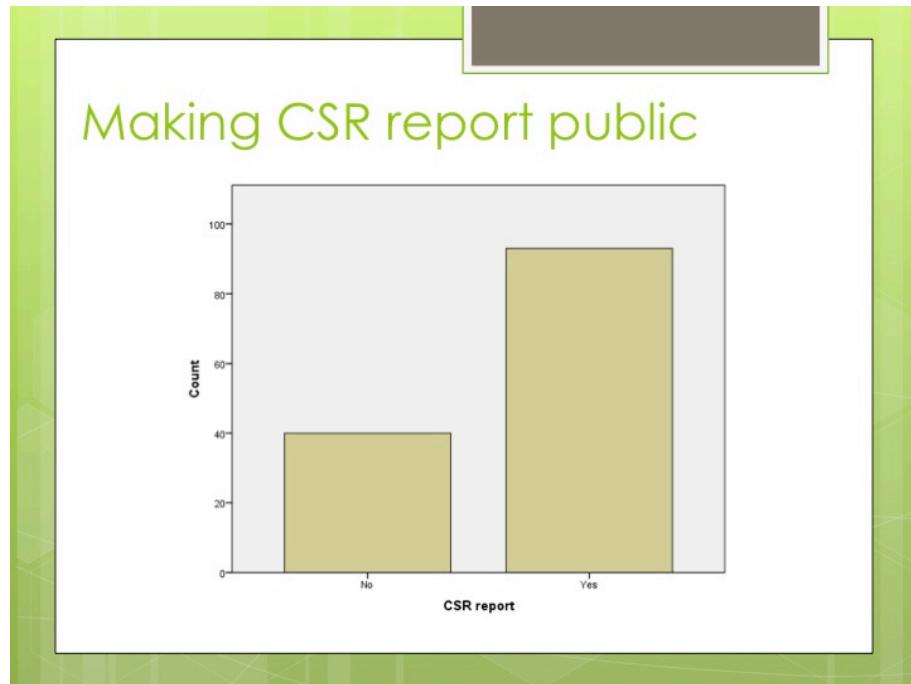
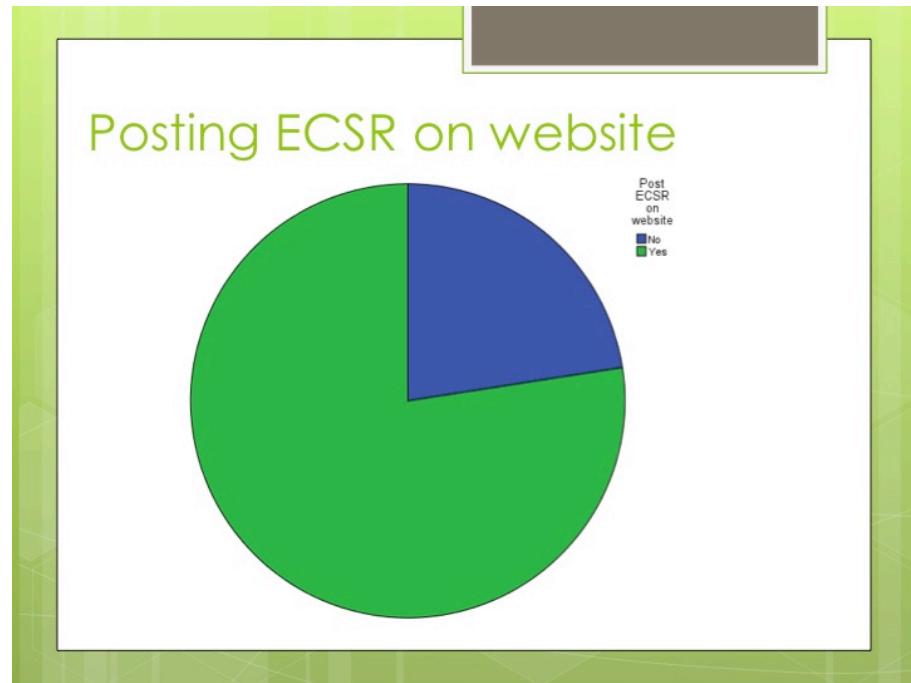


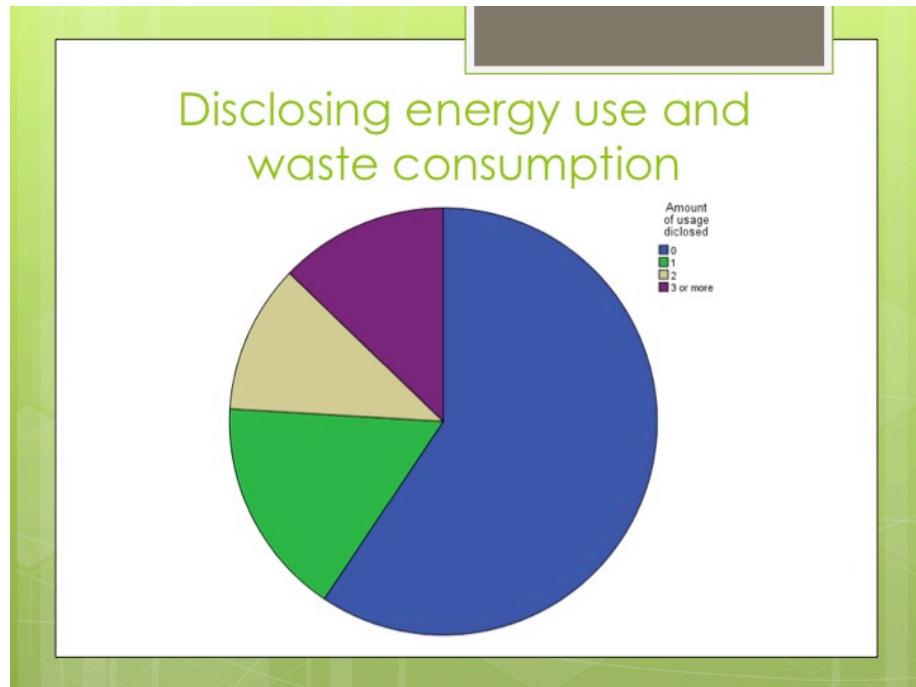
Like · Comment · Share

99

Recommendations

- Does not affect reputation:
 - Posting ECSR on your website
 - Making CSR report public
 - Disclosing the amount of energy use and waste consumption





Environmental Stewardship

We share our customers' commitment to the environment

And we believe in the importance of caring for our planet working with and encouraging others to do the same. As a company that relies on an agricultural product, it makes good business sense. And as people living in the world, it is simply the right thing to do.

Recycling

It's a big challenge and we're making big progress. We're trying to develop more environmentally friendly cups and are working hard to expand our recycling program in an effort to reduce the waste we create.

[Learn More About Recycling & Reduction Metrics](#)

Energy

We are proud of the work we have done to be more energy efficient and we're committed to further minimizing our energy consumption and using renewable sources of energy to lower our impact on the planet.

[Learn More About Energy Conservation](#)

How You Can Help

Use a Tumbler at Starbucks
You save 10¢ and another paper cup every time.

Starbucks Global Responsibility Goals & Progress

Learn about our 2011 Goals & Progress

Explore a Green Store

Our first LEED® certified store at 1st and Pike in Seattle has been designed and built with many environmentally smart features.

Recommendations

- Limitation:
 - Associations have different standards
 - Customers knowledge of the different associations varies



Appendix 7: Coding results, excel worksheets

V1a	V1	V2	V2a	V2b	V2c
Coder Number	ID number of the company	Official name of the company	Reputation Rank 2012	Rep Trak 2012	Pulse 2011
2	1	Kraft Foods Inc.	2	80.05	81.4
2	2	General Electric	21	74.47	69.29
2	3	Walgreens	40	72.54	72.14
2	4	Kroger	59	68.75	73.86
2	5	Starbucks Coffee Company	78	66.49	65.05
2	6	Autonation	97	63.88	61.01
2	7	Progressive	116	60.2	66.19
14	8	Colgate-Palmolive	14	76.14	74.40
14	9	Caterpillar	33	73.13	77.95
14	10	BJ's Wholesale Club, Inc	52	69.94	73.04
14	11	Nordstrom	71	67.44	69.06
14	12	Pfizer	90	64.95	66.69
14	13	Continental Airlines	109	61.79	65.46
14	14	Aetna	128	58.66	61.75
6	15	United Parcel Service of America, Inc	6	78.43	80.46
6	16	CVS Caremark	25	74.22	74.31
6	17	Ford Motor Company	44	71.8	71.47
6	18	eBay	63	68.48	67.16
6	19	Supervalu Inc.	82	65.72	68.04
6	20	Merck	101	63.3	63.81
6	21	Branch Banking and Trust Company	120	59.82	66.94
9	22	PepsiCO	9	77.63	75.09
9	23	Medtronic	28	73.76	71.35
9	24	Oracle	47	71.31	72.66
9	25	Baxter International	66	68.21	74.04
9	26	Gap	85	65.33	68.91
9	27	Hess	104	62.75	71.04
9	28	Nationwide	123	59.63	65.56
13	29	Google	13	76.17	79.25
13	30	Avon Products	32	73.13	73.67
13	31	Southwest Airlines	51	70.17	74.02
13	32	Conagra Foods	70	67.49	67.27

13	33	Liberty Mutual Insurance	89	65.00	66.26
13	34	SunTrust Banks	108	61.93	64.85
13	35	AT&T	127	58.67	59.33
19	36	IBM	19	74.56	73.12
19	37	Home Depot	38	72.65	76.11
19	38	Wells Fargo	139	53.63	57.82
19	39	Boehringer Ingelheim & Lilly	76	67.11	68.00
19	40	CenturyLink	95	63.98	63.21
19	41	CIGNA	114	60.72	60.31
19	42	UAL - United Airlines	133	56.04	64.76
15	43	Deere & Co.	15	76.04	72.20
15	44	Kimberly-Clark Corporation	34	73.07	74.14
15	45	State Farm Insurance	53	69.45	72.70
15	46	Bristol-Myers Squibb	72	67.41	69.27
15	47	American Express	91	64.82	64.93
15	48	Archer Daniels Midland	110	61.54	59.77
15	49	Sprint Nextel	129	57.62	60.15
18	50	Texas Instruments	18	75.51	78.46
18	51	Whirlpool	37	72.97	77.51
18	52	Office Depot	56	69.22	73.58
18	53	Southern Company	75	67.01	70.28
18	54	Prudential	94	64.19	70.25
18	55	Humana	113	60.67	61.08
18	56	Capital One Financial	132	56.36	50.52
5	57	Amazon.com	5	78.64	82.7
5	58	Dean Foods	24	74.23	72.11
5	59	Honey well International	43	72.12	72.27
5	60	The Hartford Financial Services Group	62	68.69	71.51
5	61	Safe Way	81	65.86	69.15
5	62	Assurant	100	63.53	59.1
5	63	Exelon	119	60.04	59.67
11	64	ConocoPhillips Company	136	54.84	59.86
11	65	Intel Corporation	30	73.22	76.34
11	66	Eastman Kodak Company	49	70.72	76.85
11	67	WellPoint, Inc.	68	67.73	62.52
11	68	UnitedHealth Group	87	65.23	63.3
11	69	Verizon Communications Inc.	106	62.57	63.08
11	70	Valero Energy Corporation	125	59.24	58.57
8	71	Apple	8	77.74	72.89
8	72	3M	27	73.89	81
8	73	Nike, Inc.	46	71.49	73.45
8	74	MetLife	65	68.3	65.25
8	75	McDonald's	84	65.5	62.47
8	76	Wal-Mart	103	63	63.73

8	77	Xcel Energy	122	59.69	62.52
10	78	Procter & Gamble	10	77.28	76.45
10	79	JC Penny	29	73.65	75.34
10	80	Kohl's	48	71.03	77.91
10	81	TJX Companies	67	68.2	70.75
10	82	Allstate	86	65.32	66.02
10	83	Duke Energy	105	62.74	63.06
10	84	Time Warner	124	59.51	69.44
4	85	Kellogg's	4	79.05	80.87
4	86	Fedex	23	74.24	76.93
4	87	Cisco System	42	72.13	73.22
4	88	Dell	61	68.66	68.71
4	89	Aflac	80	66.31	63.33
4	90	The Bank of New York Mellon Corporation	99	63.66	65.66
4	91	Marathon Oil	118	60.06	59.61
7	92	The Coca-Cola Company	7	78.11	75.85
7	93	Goodyear	26	73.99	73.62
7	94	Xerox	45	71.62	74.31
7	95	Macy's, Inc	64	68.39	75.69
7	96	Sears Holding	83	65.71	66.13
7	97	Union Pacific Railroad	102	63.14	-
7	98	Dow Chemical	121	59.8	61.05
16	99	Berkshire Hathaway	16	75.75	77.24
16	100	Boeing	35	73.07	69.65
16	101	CBS Broadcasting Inc.	54	69.40	64.82
16	102	Amgen	73	67.21	66.65
16	103	Travelers	92	64.52	67.51
16	104	FPL Group (Florida Power Light)	111	61.48	64.89
16	105	Direc TV Group	130	56.93	57.63
3	106	Johnson& Johnson	3	79.98	81.32
3	107	Target	22	74.25	76.17
3	108	Abbott Laboratories	41	72.32	66.58
3	109	Alcoa	60	68.69	71.51
3	110	DuPont	79	66.37	68.37
3	111	Unum Group	98	63.83	62.54
3	112	Delta Air Lines	117	60.15	63.85
12	113	Lowe's Home Improvement	12	76.31	79.53
12	114	Costco Wholesale	31	73.21	73.21
12	115	Staples	50	70.21	76.5
12	116	Motorola Mobility	69	67.59	71.74
12	117	Tyson Foods	88	65.01	72.51
12	118	Morgan Stanley	107	62.24	60.51
12	119	Viacom Inc.	126	59.15	61.86

17	120	The Walt Disney Company	17	75.67	79.02
17	121	Marriott International	55	69.32	74.02
17	122	Chubb	74	67.11	68.00
17	123	General Motors	93	64.45	62.95
17	124	US Bancorp	112	60.72	60.31
17	125	Chevron	131	56.78	60.43
17	126	ConocoPhillips	136	54.84	59.86
1	127	General Mills	1	83.03	77.44
1	128	HJ Heinz	20	74.55	77.29
1	129	Microsoft	39	72.58	72.73
1	130	Best Buy	58	68.84	67.43
1	131	New York Life Insurance Company	77	66.64	69.23
1	132	Constellation Energy	96	63.96	67.68
1	133	Sunoco	115	60.48	61.36

V2d	V2e	V3	V4	V5	V6	V7
Score Change	Consumer Satisfaction Score	Post ECSR info on the main webstie	Number of clicks to get ECSR INFO	Facebook for ECSR	Twitter for ECSR	MySpace for ECSR
-1.34	83	1	3	0	0	0
5.19	79	0	0	0	0	0
0.4	75	1	2	0	0	0
-5.11	79	1	3	0	0	0
1.44	80	1	2	0	0	0
2.86	N/A	0	0	0	0	0
-5.99	79	1	3	0	0	0
1.74	84	1	3	0	0	0
-4.82	N/A	1	2	0	0	0
-3.10	N/A	1	3	1	0	0
-1.62	84	1	3	0	0	0
-1.74	N/A	1	2	1	0	0
-3.67	65	0	3	0	0	0
-3.09	67	0	3	0	0	0
-2.03	81	1	3	0	0	0
-0.09	73	1	3	0	0	0
0.32	84	1	2	0	0	0
1.32	81	1	3	0	0	0

-2.32	74	1	3	0	0	0
-0.51	N/A	1	3	0	0	0
-7.12	N/A	0	0	0	0	0
2.54	85	1	2	0	0	0
2.41	N/A	1	3	0	0	0
-1.35	N/A	1	3	0	0	0
-5.82	N/A	1	2	0	0	0
-3.57	77	1	3	0	0	0
-8.28	N/A	1	2	0	0	0
-5.93	N/A	1	2	0	0	0
-3.08	83	0	0	0	0	0
-0.53	N/A	1	0	0	0	1
-3.85	81	1	0	0	0	0
0.22	83	1	0	0	0	0
-1.26	N/A	1	0	0	0	0
-2.92	N/A	0	0	0	0	0
-0.66	71	1	0	0	0	1
1.44	N/A	1	2	0	0	0
-3.46	78	1	2	0	0	0
-4.19	73	1	2	0	0	0
-0.89	N/A	1	3	0	0	0
0.77	70	1	3	0	0	0
0.41	N/A	1	2	0	0	0
-8.72	65	1	2	0	0	0
3.84	N/A	1	3	0	0	0
-1.07	N/A	1	1	0	0	0
-3.25	82	1	3	0	0	0
-1.85	N/A	1	2	0	0	0
-0.11	N/A	0	0	0	0	0
1.77	N/A	1	1	0	0	0
-2.53	72	1	3	0	1	0
-2.96	N/A	1	3	1	0	1
-4.54	82	0	8	0	0	0
-4.36	79	1	5	0	0	0
-3.27	77	1	5	0	1	0
-6.06	79	1	4	0	0	0
-0.41	N/A	1	1	0	0	0
5.83	N/A	1	5	0	0	0
-4.06	86	1	0	0	0	0
2.12	N/A	1	0	0	0	0
-0.16	N/A	1	0	0	0	0
-2.82	N/A	1	0	0	0	0
-3.31	75	1	0	0	0	0
4.48	N/A	1	0	0	0	0

0.38	73	1	0	0	0	0
-5.02	N/A	1	1	0	0	0
-3.12	N/A	0	1	1	0	0
-6.13	N/A	0	2	0	0	0
5.21	74	0	3	0	0	0
1.93	72	0	2	0	0	0
-0.51	71	0	2	0	0	0
0.67	N/A	1	2	0	0	0
4.85 75/87	Blank	0	1	0	0	0
#NAME?	Blank	0	2	0	0	0
-1.96	80	0	1	1	1	0
3.05	77	0	3	0	0	0
3.03	72	0	2	0	0	0
-0.73	69	0	1	0	0	0
-2.83	74	0	2	0	0	0
0.83	82	0	0	0	0	0
-1.69	82	0	0	0	0	0
-6.88	81	1	1	0	0	0
-2.55	78	1	0	0	0	0
-0.7	78	0	0	0	0	0
-0.33	77	1	0	0	0	0
-9.94	N/A	1	0	0	0	0
-1.83	80	1	3	0	0	0
-5.38	83	1	3	0	0	0
-1.09	N/A	1	2	0	0	0
-0.05	77	1	2	0	0	0
2.98	N/A	1	3	0	0	0
-2.00	N/A	1	3	0	0	0
0.45	N/A	1	2	0	0	0
2.26	84	1	0	0	0	1
0.37	N/A	1	0	0	0	0
-2.69	N/A	1	0	0	0	0
-7.31	77	1	0	0	0	0
-0.42	N/A	1	0	1	0	0
-	N/A	1	0	0	0	0
-1.25	N/A	1	1	0	0	1
-1.49	N/A	0	0	0	0	0
3.42	N/A	1	3	1	1	0
4.58	N/A*	0	0	0	0	0
0.55	N/A	1	3	0	0	0
-2.99	N/A	0	0	0	0	0
-3.41	N/A	1	3	0	0	0
-0.70	69	0	0	0	0	0

-1.34	N/A	1	3	0	0	0
-1.92	80	1	1	0	0	0
5.74	N/A	1	1	0	0	0
-2.82	N/A	1	2	1	1	0
-1.99	N/A	1	2	0	0	0
1.29	N/A	1	1	0	0	0
-3.69	65	1	1	0	0	0
-2.79	82	1	0	0	0	0
0	83	0	0	0	0	0
-6.29	79	1	0	0	0	0
-4.15	77	1	0	0	0	0
-7.5	79	1	0	0	0	0
1.73	N/A	1	0	0	0	0
-2.71	N/A	1	0	0	0	0
-3.34	N/A	1	2	1	1	0
-4.70	79	1	2	0	0	0
-0.89	N/A	1	3	0	0	0
1.51	N/A	1	2	0	0	0
0.41	N/A	1	3	0	0	0
-3.64	N/A	1	2	0	0	0
-5.02	N/A	1	1	0	0	0
5.60	83	1	2	0	0	0
-2.74	89	1	2	0	0	0
-0.15	78	1	3	0	0	0
1.41	77	1	1	0	0	0
-2.59	80	0	0	0	0	0
-3.72	N/A	1	1	0	0	0
-0.89	N/A	1	2	0	0	0

V8	V9	V10	V11	V12	V13	V14
YouTube Video for ECSR	Environmental practices reported	stakeholder involvement in setting corp. environment policies	Awards about progress in the environmental practices	Existance of Dept. of Pollution & Senior management position	ISO 14001 been implemented	Section of corporate social responsibility (CSR) report exsist
0	1	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1	1	1	0	0	1

0	1	0	1	0	0	1
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1	1	1	0	0	1
0	1	1	1	3	1	1
0	1	0	1	0	0	0
0	1	0	0	0	0	0
1	1	1	1	0	1	1
0	1	1	1	0	1	1
0	1	1	1	0	0	1
0	1	1	1	0	0	1
0	1	1	1	1	0	1
0	1	0	1	0	0	1
1	1	0	1	0	0	1
0	1	0	1	0	0	1
0	0	0	0	0	0	0
0	1	1	1	0	0	1
0	1	1	1	0	0	1
0	1	1	0	0	0	1
0	1	1	0	0	0	1
0	1	1	1	0	0	1
0	1	0	0	0	0	0
2	1	0	1	0	0	1
3	1	1	1	0	0	1
1	1	1	1	0	0	1
3	1	0	0	0	0	0
0	0	0	0	0	0	0
3	1	1	1	0	0	1
0	1	1	1	1	1	1
1	1	1	1	1	0	0
1	0	1	1	3	0	1
0	1	1	1	0	0	1
0	0	1	0	1	0	0
0	0	1	1	1	0	0
0	0	1	1	3	0	1
0	1	1	0	0	0	1
0	1	1	1	3	1	1
0	1	1	1	2	0	1
0	1	1	1	2	1	1
0	0	0	0	0	0	1
0	1	1	0	0	0	1

0	1	1	1	3	1	1
<u>1</u>	1	1	1	0	0	1
0	1	1	1	1	0	1
<u>1</u>	1	1	1	1	0	1
<u>1</u>	1	0	1	1	0	1
<u>1</u>	1	1	1	1	0	1
<u>1</u>	1	0	1	0	0	1
<u>1</u>	1	1	1	1	0	1
1	0	0	1	0	0	0
1	1	1	0	3	1	1
3	0	1	0	3	0	0
3	1	1	1	0	0	1
1	1	1	1	1	1	1
2	0	1	0	0	0	1
1	1	1	1	3	0	1
0	1	1	1	2	0	1
0	1	1	1	0	1	1
0	1	1	1	3	1	1
0	0	1	1	0	0	0
0	0	1	0	0	0	1
1	1	1	1	0	0	1
0	0	1	1	2	0	1
0	1	1	0	0	1	1
0	1	1	1	0	0	1
0	0	0	0	0	0	0
0	1	0	1	0	0	1
0	1	1	0	0	0	1
0	1	1	1	0	0	1
0	1	0	0	0	0	1
2	1	1	0	1	0	1
3	1	1	0	1	0	0
1	1	1	1	1	0	1
1	1	1	1	1	0	1
2	1	1	1	1	0	1
1	1	1	1	1	0	1
3	1	1	1	0	0	1
0	1	1	1	3	1	1
1	0	0	1	0	1	1
0	1	1	1	2	1	1
0	1	1	1	2	0	1
0	1	0	0	0	0	0
0	1	1	1	0	1	1
0	1	1	0	2	0	1
2	1	1	0	3	0	1

3	1	0	0	1	0	0
1	1	0	1	0	1	1
3	0	1	0	0	0	0
2	1	1	1	0	0	0
1	1	1	1	0	0	1
2	0	0	1	3	0	1
0	0	0	0	0	0	0
0	1	1	0	1	1	0
0	0	0	0	0	0	0
0	1	1	1	0	0	0
0	0	0	0	0	0	0
0	1	0	0	0	0	0
0	0	0	0	0	0	0
1	1	1	1	2	1	1
0	1	1	1	0	0	1
1	0	1	1	0	0	1
0	1	1	1	1	1	1
1	1	0	1	2	1	1
0	1	0	1	0	0	1
0	1	0	0	0	0	0
1	1	0	1	0	0	0
0	0	0	0	0	0	0
2	1	0	0	3	1	0
3	1	0	1	0	1	1
2	1	0	1	3	1	0
3	1	1	1	3	0	0
2	0	0	0	0	0	0
1	1	1	0	2	0	1
1	1	1	1	3	1	1
0	0	1	0	3	1	1
1	1	1	1	3	1	1
0	1	1	1	1	0	1
1	1	1	1	1	1	1
0	1	1	0	1	1	1
0	0	1	1	3	1	1
0	1	1	1	2	1	1
0	1	0	1	2	0	1
0	0	1	1	2	1	0
0	0	0	0	0	0	0
0	0	0	1	2	0	1
0	0	1	0	0	0	1

V15	V16	V17	V18	V19	V20	V21
Adhere to GRI or CERES reporting guidelines	Provide info about environmental audits	Message board on its website	Contact info on its website	Quick links to other platforms on its website	Online chatting service on its website	info. ECSR by using video
0	0	0	5	1	0	0
0	0	0	5	5	0	0
0	0	0	5	5	0	0
1	1	0	5	0	0	0
1	1	0	5	5	0	0
0	0	0	1	5	0	0
1	0	0	2	5	0	0
1	1	0	0	0	1	0
0	1	0	5	5	0	1
0	0	0	5	5	0	0
0	0	0	5	5	1	0
3	1	0	5	5	0	1
0	1	0	5	5	1	0
0	1	0	5	5	1	0
1	1	0	5	4	1	0
0	1	0	5	4	0	0
1	1	0	0	4	0	0
1	0	0	1	4	0	0
0	0	0	5	4	0	0
1	1	0	5	4	0	0
0	0	0	2	4	0	0
3	1	0	1	5	0	1
1	1	0	1	0	0	0
1	1	0	1	5	0	0
3	1	0	1	0	0	0
2	1	0	1	5	0	1
1	1	0	1	0	0	1
0	0	0	1	5	0	0
0	0	1	5	0	0	0
1	1	0	5	5	0	1
1	1	1	5	5	0	1
1	1	0	1,2	5	0	0
0	1	0	5	5	0	0
0	0	1	1,2	1	0	0

1	1	0	5	5	1	1
1	1	0	5	5	0	0
0	1	0	5	5	1	0
0	1	0	2	5	0	0
1	1	0	5	5	0	0
0	1	0	2	5	0	0
0	1	0	5	5	0	0
0	1	0	5	5	0	0
1	0	0	5	0	0	0
1	1	0	5	5	0	0
0	1	0	5	5	0	0
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0	0	0	5	5	0	0
0	1	0	5	0	0	0
3	1	0	5	5	1	0
1	0	0	1	1	0	1
1	0	0	1	1	0	0
1	0	1	1	1	1	1
1	1	1	1	1	0	0
2	0	0	1	1	0	0
0	0	0	1	1	0	0
0	0	0	1	1	0	0
0	0	1	5	1	1	0
0	1	0	5	0	0	0
0	1	0	5	5	0	1
0	1	0	5	5	0	0
1	1	0	5	5	0	0
0	1	0	5	0	0	0
3	1	0	5	0	0	0
1	1	0	5	5	0	1
1	1	0	5	5	0	1
1	1	0	5	5	0	1
0	1	0	5	5	0	0
1	1	0	5	5	0	0
0	1	0	5	5	1	1
0	1	0	5	1	0	0
0	1	1	5	0	0	0
1	0	0	5	0	0	1
2	0	0	5	0	1	1
0	0	0	5	0	0	0
1	0	1	5	5	0	0
1	0	1	5	1	0	0
1	0	0	5	5	0	1
1	1	0	5	0	0	0

0	1	0	5	5	0	0
0	1	0	5	5	0	1
0	1	0	5	0	0	0
2	1	0	5	5	0	0
0	1	0	5	0	0	1
2	1	0	5	5	0	0
1	1	0	5	1	0	0
0	1	0	5	5	0	1
1	1	0	5	5	0	1
1	1	0	2	5	0	1
0	0	0	5	2	0	0
1	1	0	4	5	0	0
1	1	0	5	5	0	0
3	1	0	3	5	1	1
0	1	0	5	0	0	0
1	1	0	5	5	0	0
0	0	0	5	5	0	0
0	0	0	5	5	0	0
1	0	0	2	5	0	0
1	1	0	0	5	0	1
0	0	0	3	0	0	0
0	0	0	5	5	0	0
0	0	0	5	0	0	0
1	0	0	5	0	0	0
0	0	0	5	0	0	0
0	0	1	0	1	0	0
0	0	0	0	0	0	0
0	0	0	5	5	0	1
1	0	0	5	1	0	0
1	0	0	5	2	0	1
1	0	0	5	5	0	0
0	0	0	4	5	0	1
0	0	0	5	0	0	0
0	0	0	5	5	0	0
0	0	0	2	5	0	0
0	0	0	5	1	0	0
0	0	0	5	5	1	0
1	1	0	5	5	1	0
1	1	0	5	0	0	0
1	1	0	5	0	0	0
1	0	0	5	5	0	0
1	0	1	1	5	0	1
1	0	1	4	5	0	1
0	0	1	5	5	0	0

1	1	1	5	5	1	1
1	0	1	1	0	0	0
1	0	1	5	1	0	1
1	0	1	5	5	0	0
3	1	0	5	5	0	1
1	1	0	2	1	0	1
1	0	1	3	5	1	0
3	0	1	5	5	1	0
0	0	0	5	5	0	0
0	0	0	5	5	0	0
2	1	0	5	0	5	0

V22	V23	V24	V25	V26	V27
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”
0	0	1	0	0	0
0	0	0	1	0	0
0	0	1	0	0	0
1	0	1	0	0	1
1	0	1	0	0	1
0	0	0	0	0	0
1	0	1	0	0	0
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0	0	1	0	0	0
1	0	1	1	0	1
0	0	0	0	0	0

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1	0	0	0	0	0
1	0	1	1	0	0
0	1	1	1	0	0
0	1	0	1	0	0
1	0	1	0	0	0
0	0	1	0	0	0
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1	0	1	0	0	0
1	0	1	0	0	0
1	0	1	1	0	1
0	0	0	0	1	1
0	0	0	0	0	0
1	0	0	0	0	1
1	0	1	1	0	0
0	0	1	0	0	1
0	0	1	1	0	0
1	0	1	0	0	0
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0	0	1	0	0	0
1	0	0	1	0	0
1	0	1	1	1	1
0	0	1	0	0	1
1	0	1	0	0	0
0	0	0	0	0	0
0	0	1	0	1	1
1	1	1	1	0	1
1	0	1	0	0	1
1	0	1	0	0	1
1	0	1	1	0	1
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0	0	1	0	0	1
0	0	0	1	1	1
0	0	0	1	0	1
1	0	1	0	0	1
1	0	0	0	0	1
1	1	1	1	0	0
1	0	1	0	0	0
1	0	0	0	0	1

1	0	1	1	0	1
0	0	0	0	0	0
0	0	0	0	0	0
1	0	1	0	1	1
0	0	1	0	0	0
0	0	1	0	0	0
1	0	0	1	0	1
0	1	1	0	0	0
0	0	1	0	0	0
1	0	1	0	0	0
1	0	1	0	0	0
1	0	1	0	0	0
0	0	1	0	0	0
0	0	1	1	0	1
0	0	1	0	0	0
0	1	1	0	0	0
0	0	1	0	1	0
0	0	1	0	0	1
1	0	1	1	0	1
0	0	1	0	0	0
1	0	1	1	0	1
1	1	1	1	0	1
0	0	1	0	0	1
1	0	1	0	0	1
1	0	1	0	0	0
1	1	1	1	0	0
0	0	1	0	0	0
1	0	0	1	0	0
0	0	0	0	0	0
0	0	1	0	0	1
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0	0	1	0	0	0
0	0	0	0	0	0
1	0	1	1	0	0
0	0	0	0	0	0
0	0	1	0	0	0
0	0	0	0	0	0
0	0	0	1	1	0
1	0	0	0	0	0
1	0	1	1	1	0
1	0	0	0	0	0

1	0	0	1	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1	0	0	1
0	0	0	0	0	0
0	0	1	1	0	1
1	0	1	0	0	1
1	0	1	1	0	0
1	0	1	0	0	0
1		1	0	0	0
1	1	1	1	0	0
1	1	1	1	0	1
0	0	0	0	0	1
1	1	0	1	1	1
1	0	0	0	0	1
1	0	1	1	1	0
1	0	0	1	0	0
1	1	1	0	0	1
0	0	1	0	0	0
1	0	0	0	0	1
1	1	1	1	0	1
0	0	0	0	0	0
1	0	1	0	0	0
1	0	1	0	0	1

V28	V29	V30	V31	V32	V33
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
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2	0
0	1	2	3	3	0
1	0	2	2	0	2
0	0	0	0	0	0
0	0	1	0	1	0
0	0	3	3	3	0

0	0	3	3	3	3
0	0	3	0	3	0
0	0	3	3	0	3
0	0	3	3	3	3
0	0	3	0	3	3
0	0	3	0	3	0
1	1	1	3	1	3
0	1	1	3	1	3
1	1	1	3	1	3
0	1	0	0	1	3
0	1	2	2	3	2
0	0	2	2	3	0
0	0	0	0	0	0
0	1	1	1	1	1
0	0	1	1	1	0
1	0	1	1	1	0
1	0	1	1	1	1
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0	0	0	0	0	0
0	0	3	3	3	0
1	0	2	2	0	2
1	0	3	3	3	2
0	0	0	0	0	0
0	0	0	0	0	0
1	1	3	2	0	3
1	0	3	3	3	0
0	0	3	3	3	3
1	1	0	0	3	0
0	0	3	3	3	3
0	1	3	0	3	0
0	0	3	0	3	0
0	0	3	0	3	0
1	0	3	3	3	0
0	0	3	3	3	3
1	1	2	0	2	0
0	0	3	3	3	0
0	0	0	0	0	0
1	0	3	3	3	0
1	1	3	3	3	3
0	1	3	3	2	3
0	0	1	1	3	2
0	1	3	0	1	1

0	1	3	3	1	1
0	0	1	2	2	0
0	0	0	2	2	0
1	0	0	1	3	0
0	0	0	0	0	0
0	0	3	3	3	1
0	0	1	0	0	0
1	0	3	3	1	1
1	0	1	1	3	3
1	0	2	0	0	0
0	0	3	3	3	3
0	0	3	3	3	3
1	0	3	3	3	3
0	0	3	3	3	3
0	0	3	0	3	1
0	0	2	1	3	1
0	1	3	1	3	3
0	0	3	3	3	0
1	0	3	3	3	3
1	0	0	3	3	2
0	0	0	0	0	0
1	0	0	0	2	0
1	1	1	0	0	0
1	0	3	3	3	3
0	0	1	0	1	1
0	0	2	3	2	0
0	0	3	0	0	3
1	1	3	3	3	3
0	0	3	0	3	3
0	1	3	0	3	0
0	0	3	3	3	3
1	0	3	0	3	3
0	0	3	3	3	1
1	1	1	0	3	3
1	0	3	1	3	3
1	0	1	1	3	1
0	1	0	0	1	0
1	1	3	0	1	3
0	1	1	1	1	0
1	0	3	3	3	0
0	0	3	3	3	0
1	1	2	3	3	0
1	0	2	0	0	0
0	1	1	3	0	0

0	0	0	0	3	0
1	0	0	3	3	0
0	0	0	0	0	0
0	0	1	1	1	1
0	0	0	0	0	0
1	0	1	1	1	1
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0	0	0	0	0	0
1	1	3	0	3	3
1	0	3	1	0	0
0	0	3	3	1	0
0	0	1	0	3	0
0	0	0	0	3	3
0	1	2	2	3	3
0	0	3	3	3	2
0	0	3	3	0	2
0	1	3	2	3	2
0	0	2	0	3	0
0	0	3	3	3	2
0	0	3	3	3	0
0	0	3	3	3	0
1	0	2	1	1	0
1	0	0	0	0	0
0	0	0	0	0	0
0	1	0	0	3	0
0	0	1	3	1	0

V34	V35					
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Company disclose its Toxics release inventories (TRI)	Company disclose any other information on discharges or spills						
0	0						
0	0						
0	0						
0	0						
0	0						
0	0						
0	0						
0	3						
0	3						
0	0						
3	1						
3	3						
0	3						
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0	0						
0	2						
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3	3						
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0	0						
2	0						
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0	0
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0	0
2	0
0	1
0	1

