The Communication Gap in CSR between Companies and Social Organisations

La falta de comunicación materia de la RSC entre empresas y organizaciones sociales

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The Corporate Social Responsibility -CSR- activities in the European countries are affected by a communicative gap between enterprises, which implement CSR activities, and the non-business organizations that need the companies to find financial resources for launching their social programs. We must research and debate the communicative frame of both situations in order to help bridge them as much as possible. In this way, it is necessary to analyse the features of this gap, and its communication context, as well as to study the European framework of CSR initiatives, as well as other international initiatives. Finally, the CSR communication process is shown and the basis for a study of CSR involvement from the different target groups will build a future balanced Communication Model of Corporate Social Responsibility, which could be a reference for the communication professional who deals with these kinds of activities.

**ABSTRACT**

**JEL Classification:**
I3, J5, J24, L2, L31, L33, O35, P46, P48

**Key words:**
communicative gap, social responsibility, corporate communication, CSR activities

**RESUMEN**

Las actividades de Responsabilidad Social Corporativa (RSC) en Europa se ven afectadas por la falta de comunicación entre las empresas, que realizan las actividades de RSC, y las organizaciones no empresariales, que necesitan que las empresas encuentren medios para financiar sus programas sociales. Debemos investigar y debatir el marco comunicativo de ambas situaciones para acercar posturas lo antes posible. De esta manera, es necesario analizar las características de esta falta de comunicación y su contexto, así como estudiar el marco europeo de las iniciativas RSC, además de otras iniciativas internacionales. Por último, se muestra el proceso de comunicación de RSC y la base de un estudio de la participación de la RSC, a partir de los diferentes grupos objetivo, construirá un futuro modelo de comunicación equilibrada de Responsabilidad Social Corporativa, que podría ser una referencia para el profesional de la comunicación que se ocupa de este tipo de actividades.
1. Introduction: The Communication Gap in CSR

Under the main topic of the Corporate Social Responsibility (CSR), it is proposed the following subject: there is a gap in the communicative context and the language between enterprises, which implement CSR, and the social organisations and non-profit institutions which need financial resources to go on with their aid programs. We must research and debate the communicative frame of both situations in order to help bridge them as much as possible.

The origin of this proposal is found in the Congress of Europe: 60 ideas for Europe, organized by the European Movement in The Hague on the 23rd and 24th of May, 2008, to celebrate the 60th Anniversary of the Congress of 1948, where Winston Churchill presided over the creation of the current European Union. This meeting was called in every European country as an open survey to their citizens. Under the headline «Building the Europe of the Future Together», an ideas competition was organised. The idea posted on the 27th of March 2008 by the author was: «Corporate Social Responsibilities Communicative Gaps: the EU should continue to encourage a culture of Corporate Social Responsibility by companies and help bridge the communication gap between companies, institutions and non-profit-organisations». The proposal was voted for «online» by the European citizens and, afterwards, by the 500 participants at The Hague Congress. In the end, the idea was elected as one of the 20 most valuable ones in the economic-social area of the Forum, and it was included under the 60’s best ideas for improving Europe.

The facts that caused this gap were «in the air» and the author of this article materialised and verbalised it for Europe’s institutions. The Congress of Europe confirmed the idea as a common concern in the different European countries in 2008. As it is known, today, in 2014, European Institutions are currently revising the CSR Strategy 2011-2014 and proposing a new strategy under Horizon 2020. The gap is found evidenced in documents, meetings and committees crossed nowadays.

2. CSR Communication Context

Two environments feature communication context in the Corporate Social Responsibility field: the business organisations sector, including SMEs and large enterprises, and the non-business organisations field. Both are being defined by the European CSR framework and other international institutions.

In both fields we assume the corporate communication essentials of Cees B.M. van Riel & Charles J. Fombrun, who classify the corporate communication in management communications, marketing communications and organizational communications (2007: 14) The CSR activities could be included into the first and third options. The Professor in Corporate Communication Joep Cornelissen (Leeds University Business School) defines this type of communication as «a management function that is responsible for overseeing and coordinating the work done by communication practitioners in different specialist disciplines such as media relations, public affairs and internal communication… management function that offers a framework for the effective coordination of all internal and external communication with the overall purpose of establishing and maintaining favourable reputation with stakeholder groups upon which the organization is dependent» (2008: 5).
2.1. Two CSR Environments

If we want to define the communication context where this Corporate Responsibility gap is produced, the main elements of the process must be analysed in the two environments where the gap is identified: the «business field» and «the non-business field».

The enterprises, which are aware of behaving with responsibility in their own environment, are encouraging the CSR activities trying to get along in harmony with the social institutions. Meanwhile the second ones find, in the relationship with companies the need financial support for their social and humanitarian programs. Gaudencio Esteban Velasco (2005: 19), Professor in Law at Complutense University of Madrid (UCM), considers the corporate social responsibility as an essential ethical function of every company and its managers. Antonio Argandoña, Lecturer at IESE Business School, explains the idea (2007:27) as a mixed concept from ethical, sociological and economic variables. Pedro Rivero Torre (2005:78), Professor of Finance Economy at UCM, adds two features to CSR: willfulness and a continuous evolution.

However, the strategies, corporate goals, resources and, also, language of enterprises and social entities are completely different and they must be studied. The company who is worried about the importance of this kind of responsibility, approaches the social institutions with generous intentions, but with high quality and profitable requirements in terms of reputation and image, which is not easy to understand by most non-business institutions.

Enterprise communication tools are, in general, professionalised. The ones applied to the CSR process are supposed to be something more than communication campaigns well designed and implemented. The conscience and consciousness are integrated.

If the company wishes to secure a strong reputation among their clients and general public opinion, it must behave with coherence, generosity, sincerity and flexibility in order to adapt to the «social code» of the social civil organization that is helping it to provide such a «responsible» image.

On one hand, the current exchange is not balanced and several solutions are required among the communication professional concerned with companies’ «conscience and consciousness»; and on the other hand, the Corporate Responsibility Culture at the small and medium enterprises –SMEs- should be encouraged. Their lower level of professionalisation in general, and in communication in particular, generate a lack of knowledge in these kind of policies, as well as in the execution of actions without strategic planning execution. As an example, the employee volunteer plans are held in large corporations, but are hardly found in SMEs. Another interesting issue is the relationship between companies and public institutions, which should be also improved for being valuable intermediate agents.

2.1.1. Business organizations: from SME to large enterprise

Lemonche, Mateo, Pastor, Lorenzo & Gómez (2013) had worked for Forética (a Spanish CSR companies and professionals association, which hold more than 200 members, and is a partner of CSR Europe) an interesting report called «The CSR 30 Golden Rules for SMEs». The proposal’s goals are to improve their management and their competitiveness, to afford the challenges that they must take, and to develop them in a hard context featured by the lack of human and fi-
nancial resources. Through the 30 simple but accurate rules, any SME could elaborate a CSR plan with short, medium and large objectives, in order to create a responsible brand strategy. Norm SGE 21 (it is the first CSR Management European System), developed by Forética, followed in the report. It means, in a volunteer way, an audit process and a certification of the ethical and Social Responsibility Management. Lemonche et al. (2013) mentioned the gap between big companies and SMEs and explained it by the pressure that big enterprises hold to the SMEs, which must apply their criteria, and their difficulties in the implementation of CSR plans designed to multinational corporations. Their structure, motivation and results are not comparable. A CSR plan must be adapted to the SME language.

If we analyse the thirty rules mentioned above by Lemonche et al (2013), fifteen are communicative ones, which means that 50% of the document suggests communication solutions. The importance of communicative factors in CSR process is clear. Mª Victoria Carrillo, PhD in Communication (UCM), Ana Castillo, Lecturer at Advertising and Public Relations in Universidad de Extremadura, and Leonor Gómez, Lecturer in Sociology in U. de Extremadura, explained that the CSR management process in Spain was slow and only some large enterprises as Telefónica, BBVA and Vodafone were assuming their statements (2005: 91). They also provided an interesting opinion research (Carrillo et all, 2005: 109-132) among SMEs which identifies their lack of resources, and their psychological barriers against the communication tools in general.

If we study the above-mentioned document in a little detail we could realise the weight of each communication variable. In the first part of the report, ten rules are found to create the initial CSR Plan for SMEs. Among them we must highlight the fourth, fifth and tenth rules for their clear communicative connotations: the fourth one (The three «E»: escuchar, escuchar y escuchar -listen, listen and listen-: one of the first key factors is to dialogue with the stakeholders); the fifth rule (commitment and leadership of the managers); the eighth one (participation of all the staff); and the tenth (integration). In the second part, among the ten rules held to elaborate the first CSR Report, the following are the ones that contain communicative elements: the fourth (the CSR content that really interest the stakeholders and to identify with accuracy the targets of the SME); the sixth rule (to prepare the document with transparent criteria); the eighth one (the Report as a management tool) and the tenth (the report as a communication medium which will help the company to introduce itself into the market and to several important events). In the third part, there are ten more rules to create a responsible brand and the web 2.0 strategies. Communication values are found in the following points: the first rule (responsible values as the best allies of the corporate strategy); the second one (reputation, the most elusive and intangible); the third point (the evolution of the four Marketing «Ps»: product, price, place and promotion); the fifth rule (responsible brands, a trust matter); the sixth one (the communication as part of the CSR Strategy: the company not only needs to be responsible but also to appear as a responsible agent to their stakeholders); the seventh point (to adapt to the current times the web 2.0); and the ninth rule (the responsible marketing as part of the CSR Strategy). The fifteen norms identified above indicate the value of the communications strategy and planning in CSR matters.
Meanwhile the small and medium-size enterprises suffer, in general, from a lack of modern management procedures, large companies are nowadays measuring their CSR impact. In Spain, the Club de Excelencia en Sostenibilidad (Sustainability Excellence Club which comprises a group of twenty large companies concerned with sustainability, not only in economic and social issues, but also in environmental ones: BSH, Endesa, FCC, Iberdrola, Vodafone, Renfe, Red Eléctrica, etc.) presented in April 2014 the report «Multi-sectorial Study of the CSR state in the Spanish large enterprise». The survey (Club de Excelencia en Sostenibilidad, 2014) had been held in 147 companies from more than 20 sectors. The report shows the level of CSR implementation, indicates the trends found in the most advanced enterprises, compares the evolution suffered from the previous 2011 report, and analyses the regulation and public policies’ impact. The companies with a turnover equal to or over 300 million euros have obtained a CSR mark of 604 points out of 1,000.

They have passed the «exam» with a medium range of impact. The company with the highest mark (927 points) was by far and away the one with the least marks (204 points). Regarding ethical codes, 89% of the enterprises included them in their management system, and 66% of them have implemented particular actions. Large enterprise is, therefore, sensitive to the conscience and consciousness through CSR issues, as this report is indicating.

If we note that 17% of enterprises who achieved a higher percentage in this research (750 points), 96% of them have aligned their Corporate Responsibility strategy to their business strategy, and 88% hold a CSR director, which leaves 24% of the companies dependent on the Chief Executive Officer (CEO). Another interesting fact is that 92% of the companies with higher marks uses CSR criteria to select their suppliers, and that 88% of them have a commitment to human rights policies. Moreover, they fulfill the CSR plan in a range of 75%-100% and 96% have their management system follow the plan.

Sostenibilidad’s study (2014) is interesting for its communicative results: 86% of the large enterprises evaluate the tangible and non-tangible results of their CSR projects, and 96% of these companies are incorporating Information and Communication Technologies.

Large enterprises are represented in Spain with other stakeholders in the CSR State Council (CERSE) at the Social Security and Employment Ministry. The work-team created in CERSE includes not only enterprise organisations, but also public administration, trade unions, social civil organisations, national, regional and local governments, CSR professionals, academic experts and citizens, through the public information process opened to evaluate the draft of the Estrategia Española de Responsabilidad Social de las Empresas (2014) — «Corporate Social Responsibility Spanish Strategy» —.

This key CSR document has been approved at the CERSE Plenary Session of July 16th, 2014, under the presidency of the Spanish Minister, Mrs. Fátima Báñez. In CSR there is, therefore, a strong support from the National Government executives. Spain is suggesting in the Report a new 2014-2020 CSR strategy, simultaneously with their colleagues from other European countries. These policies are designed for enterprises, and also for public administration and the rest of the organisations, with the aim of moving towards a more competitive, productive, sustainable and integrated society and economy, as
well as creating a common framework to co-ordinate private and public CSR policies. The identified CSR gap will be reduced with these co-ordination policies.

The main content of CERSE’s Strategy (2014) is explained in six principles, four objectives, and ten plans with sixty particular measures. The principles are competitiveness, social cohesion, shared value creation, sustainability, transparency and volunteering. From the communication point of view, and in order to reduce the gap mentioned, the key factors are social cohesion, shared value creation and transparency.

The four CSR Strategy objectives indicated have communication implications (with quotation marks): 1. To «boost and promote» CSR activities among enterprises (SMEs included), and other public and private organisations in their different locations; 2. To «identify and promote» CSR as a competitive, sustainable and social cohesion attribute; 3. To «spread» the CSR values in the Society; and 4. To «create» a common CSR reference Framework. Clearly, this new Strategy will be managed by communicative professionals who will bring the different CSR agents and their expertise in creating persuading messages and implementing effective campaigns.

Amongst the ten CSR Strategy plans proposed by CERSE (2014), eight of them are really positive for helping bridge the gap: 1- CSR promotion as a drive element of sustainable organisations. This means to communicate the CSR culture with, for instance, the diffusion of the best practices; 2- To integrate CSR in education, training and research; 3- Transparency and Good Governance, in order to increase the trust of the organisations; 6- Relations with suppliers; 7- Responsible Consuming; 8- Environmentally responsible; 9- Development and Co-operation; and 10- Co-ordination and Participation, among the different administrations and organisations involved.

On a local level, the Employment and Social Security Spanish Ministry (2012) has coordinated since 2008 RETOS, «The Social Responsible Territory Network», through its CSR and Social Economy DG. This network includes twenty-six local Spanish territories and tries to be a reference point in social responsibility. In this local experience, the enterprises, public administration and third sector are working together in the same direction.

The participative governance is followed by the mentioned agents with the aim of reaching balance between economic, social, sustainable and cultural factors. Into RETOS’ five objectives, the third (to create awareness, inform and educate), the fourth (to support, encourage and boost the CSR initiatives) and the fifth (to contribute in keeping CSR concept as a transversal one), have communicative ingredients.

2.1.2. Non-business Organisations

Meanwhile, the social entity has, nowadays, a general delay in their management and strategic planning approach, in spite of the efforts they are making recently to professionalise their staff. Communication activities have, in this case, a lower level of development than the companies that apply CSR plans. Most of them, with the exception of the larger social institutions –Red Cross, Unicef, Acnur, etc.- suffer a lack of communication strategy. They neither count on management support, nor have existing communication managers. The task of communication is performed by any member of staff who also develops other non-communicative tasks. Moreo-
ver, the investment in communication tools is not considered. These kinds of organisations only provide resources to create, for example, a website without a strategic message, or to «jump» into the social media as private citizens, without a professional approach. However, one of their main goals is to find sponsors who will pay the cost of their social projects. Public resources have been limited and so they search for financial support from the private sector.

Most of these types of organisations do not know how to approach companies or how to introduce a new project that could help them in an efficient search campaign for sponsors. In addition, they do not realise that the most important aspects for the Sponsors are in terms of image and communication values: presence at their events, their advertisements, their press material, etc. The problem is also, in this case, communicative.

Communicative research requirements in the non-business field are huge, but the wide diversity of these organisations and their lack of financial resources for investigating, make the task almost impossible. In the 3rd chapter of this paper there will be found some factors and variables which will be researched in further studies.

2.2. The European CSR Framework
2.2.1. European CSR Institutions
The reasons for the interest in CSR activities reported by European Commission (2011) were the economic crisis and its social consequences that have damaged the trust and confidence in business, social environments and public opinion. The European Institutions had to react and place their focus in the social and ethical behavior of enterprises and public organisations.

The DG of Enterprise and Industry (Unit D.1 Entrepreneurship and Social Economy) of the European Commission has recently called for a public consultation to seek feedback on the achievements, shortcomings and future challenges of the CSR Commission activities as it was outlined in the Commission’s 2011-2014 Communication on «A renewed EU strategy 2011-2014 for Corporate Social Responsibility» (COM (2011) 681). This period of consultation ends on August 15th, 2014, and the results will be summarised in a report that will be introduced at the next plenary meeting of the Multi-stakeholder Forum on CSR that will be held in November 2014. The target groups of the consultation are all the agents involved: public authorities, Member States authorities, international organisations, civil society organisations, individual companies, industry associations, academia/universities, and other relevant stakeholders and citizens. The European Multi-stakeholder Forum on CSR will facilitate dialogue between stakeholders, from the European Commission and a Co-ordination Committee, which is integrated by business, trade unions, non-governmental organisations and other groups.

The main communicational contributions that the European Commission (2011) includes in its report «A renewed EU strategy 2011-2014 for Corporate Social Responsibility» are the CSR new definition, the fact that their policies are in the interests of enterprises and society as a whole, the evaluation of European Policies impact on CSR, its multidimensional nature, the role of public authorities and other stakeholders, the Social Business Initiative, the social dialogue, the enhancing of CSR’s visibility and their good practices, its relation with trust in business, the improvement of companies disclosure of social
and environmental information and the integration of CSR into education, training and research.

The European Commission reported that the CSR new definition means a modern understanding of Corporate Social Responsibility as «the responsibility of enterprises for their impacts on society» (2011: 6). Meeting that responsibility is a prerequisite for all the enterprises that have to integrate social, environmental, ethical, human rights and consumer concerns, in close collaboration with their stakeholders. The aims mentioned in the report are (2011:6) «maximizing the creation of shared value for their owners/shareholders and for their other stakeholders and society at large; and identifying, preventing and mitigating their possible adverse impacts». We must highlight the note added to the text that identifies the complexity of the process depending on factors such as the size of the enterprise and the nature of its operations. We agree with the European Commission on the fact that in most small and medium-sized enterprises, the CSR processes are «informal and intuitive». On the other hand, large enterprises understand the creation of shared values and are encouraged to adopt a long-term CSR strategy in order to develop products and services that would contribute to improve the social well-being. The report says that certain types of organisations, such as cooperatives, mutual and family-owned businesses, have management structures that will positively contribute to a responsible behavior.

If we recognise the idea that CSR policies must be in the interest of enterprises and society as a whole, we are also agreeing that the CSR strategy will improve the competitiveness of enterprises. This process should be run with the agreement of internal and external stakeholders, who will suggest to their enterprises their expectations and drives. If the levels of trust increases, the environment where the enterprise and society work will be positive. In fact, it is the only way to meet the Europe 2020 strategy objectives for a smart, sustainable and inclusive growth, including the 75% employment target (2011:3).

Since the 2001 –Green Paper (COM (2001) 366) the EC has played a key role in the promotion of CSR. The evaluation of the impact of European Policy on CSR shows the following indicators (2011:4 & 5): the number of EU enterprises that have signed up to the ten CSR principles of the United National Global Compact has risen from 600 in 2006 to more than 1900 in 2011; the Business Social Compliance has increased its membership from 69 in 2007 to over 700 in 2011; the number of European companies publishing sustainability reports following the guidelines of the Global Reporting Initiative, rose from 270 in 2006 to over 850 in 2011. But, in spite of this progress, many companies in the EU have not yet included the CSR process. The European Commission mentioned (2011) that only 15 out of 27 Member States have national policy plans to promote CSR.

Another issue analysed by the European Commission (2011) is its multi-dimensional nature. Its agenda covers human rights, labour and employment, environmental aspects, combating bribery and corruption, good tax governance, community development, the integration of disabled persons and consumer interests.

Regarding the role of public authorities, the EC (2001) recognises their supporting role of a mix of voluntary policy measures and complementary regulation as promote transparency, create incentives for the best practices and ensure corporate accountability. Other stakeholders,
from enterprises to trade unions or civil society organisations, run their organisations with different roles. For the enterprises that must originate and develop their products or services with CSR criteria, to trade unions or civil society institutions that identify problems, bring pressure and should work in a constructive way with enterprises. Social dialogue has been promoted. At the same time, consumer and investors would require from the enterprises and the organisation mentioned above a more responsible behavior. Meanwhile, the media may raise awareness of the impacts of enterprises.

In order to enhance the visibility of CSR and their good practices, the EU has given public recognition to the work done by enterprises in the CSR field, through different programs with enterprises and other stakeholders, both in social and environmental sectors. The most interesting programs are the launching, in 2012, of the European Awards for CSR partnerships between enterprises and other stakeholders (2.2.2.), and the creation, in 2013, of multi-stakeholders CSR platforms. All initiatives created to improve the communication between the different CSR agents will be welcomed.

Another interesting point in this paper is the general goal found in the European Commission report (2011) of improving and tracking levels of trust in business. The following quotes express the high importance of trust and also the existence of a gap which is causing a restraint in the trust process (2011:9): «Like all organisations, including governments and the EU itself, enterprises need to be trusted by citizens…There is frequently a gap between citizens’ expectations and what they perceive to be the reality of business behaviour. This gap is caused partly by instances of irresponsible behaviour by some enterprises, as well as by cases of some enterprises exaggerating their environmental or social credentials.» Trust is a key factor in the communication process, not only for the fact that between the sender and the receiver the trust is a minimum to communicate, but also for the significant importance of the source’s credibility.

The disclosure of social and environmental information by the enterprises improves their visibility and awareness, and contributes to the rise trust in of them. The large companies are, in general, doing their task, meanwhile the SMEs often communicate informally and on a voluntary basis, as the EC reported (2011). The Corporate Register (corporateRegister.com) estimates that about 2,500 European companies publish CSR or sustainability reports. If we consider that EC declared (2011) that there were 42,000 EU large companies, the number of companies that have done the job was a small fraction. For this reason there is still a huge amount of work left if we consider the CSR policies implementation, which are carried out coordinated at national, regional and local level.

It is clear that a development of CSR activities requires new skills and changes in values and behaviour. The European Commission (2011) proposes integrating CSR into education, training and research. As an example, European business schools are encouraged to follow the United Nations Principles for Responsible Management Education. The EC has been identifying opportunities for financing research plans and innovation on CSR under the 6th and 7th Framework Programme, and will continue with this policy under Horizon 2020. The European CSR framework is permitting a constructive discussion with the European Council, the European Parliament, the Economic and Social Committee, the
Committee of the Regions, enterprises and other stakeholders.

2.2.2. European CSR Awards: Communicating the Excellence

The European CSR Award Scheme for Partnership, Innovation and Impact must be recognised as a Public Relations and Communication Programme designed to celebrate the best innovative CSR partnerships from across 30 countries. In this case, the dialogue turns into a public recognition of the best practices. This first ever pan-European Award Scheme was launched in 2012 with the aims of inspiring CSR excellence in multi-stakeholder projects, bringing best practices, encouraging CSR collaboration between enterprises and stakeholders and creating innovative solutions to tackle sustainability issues. The project is funded by the European Commission, and co-led by CSR Europe (The European organisation focused on CSR issues that follow the objectives of the Europe 2020 strategy for smart, sustainable and inclusive growth) and Business in the Community, and supported by Alliance Boots, the consortium of 29 National CSR organizations.

In the first edition 749 applications were received (259 from SMEs and 490 from large companies). The ceremony was held in Brussels in June 2013, and there were 63 national winners in the two categories mentioned: SME and large company led partnership with a non-business partner. The Awards Scheme demonstrated social and business impact as well as innovative partnership. The experiences are gathered in a Golden Book, as a compendium of the award winning projects, which represents a source of «know-how».

European Commission Vice President Antonio Tajani, Commissioner for Industry and Entrepreneurship, said at the Award Presentation event: «The remarkable work of the winning partnerships highlights the best in Corporate Social Responsibility practices in Europe today. It shows that a strategic approach to CSR is increasingly important to the competitiveness of SMEs and large companies. It also encourages more social and environmental responsibility from the corporate sector at a time when the crisis has damaged consumer confidence and the levels of trust in business».

2.3. Other International CSR Frameworks

If we focus on a wider international framework, the European Commission (2011) includes at the mentioned report two main ideas: to focus on internationally recognized CSR principles and guidelines and, also, the implementation of the UN Guiding Principles on Business and Human Rights.

The international CSR guidelines are mostly provided to large companies, which are encouraged to make a commitment by 2014 to take account of at least one of the international principles when implementing their CSR activities. The international institutions that propose them are OECD (OECD Guidelines for Multi-national Enterprises), United Nations (the ten principles of UN Global Compact and also the United Nations Guiding Principles on Business and Human Rights), ISO (the ISO 26000 Guidance Standard on Social Responsibility), and ILO (Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy).

In addition, the EC report (2011) deals with the necessity of implementing the United Nations Guiding Principles on Business and Human Rights, which cover three pillars: the State duty
to respect human rights; the corporate responsibility to respect human rights; and the need for access to effective remedy. The CSR field is becoming wider with new matters such as core labour standards, child labour, human trafficking, gender equality, non-discrimination, freedom in association and the right to collective bargaining.

Moreover, The European Commission find the fact of promoting respect for social and environmental factors as a drive for better governance and inclusive growth in developing countries, within co-operation teams which would be held by employee volunteering, as an example.

The above mentioned European CSR Awards are not the only CSR Awards initiative to appreciate achievements. November 2014 will be the new deadline of the PR News CSR Awards. This recognition initiative has been created by PR News Group, an American communication group. The Awards’ categories are: CSR Campaign; Community Affairs; Corporate-Community Partnership; Corporation with between 1,000 and 10,000 employees (overall leader in CSR Practices); Corporation with between 10,000 and 25,000 employees; Corporation with less than 1,000 employees and Corporation with more than 25,000 employees; CSR on a Shoestring; CSR Professional of the year; Diversity Communications; Employee relations; Employee Volunteer Program; Environmental Stewardship; Event: CSR/Green Focus; Facebook Communication Campaign; Hall of fame; Human Rights Communications; Media Relations; Nonprofit/Corporate Partnership; Philanthropy Communications; Pro Bono Campaign; Product Design/Redesign; Recycling Program; Social Good; Social Media Campaign; Stakeholder Engagement; Supplier/Vendor Partner of the Year; Sustainability/CSR Report; Twitter Communications; Video initiatives; Volunteer Programme; and Workplace Innovation.

Without doubt, the wide selection of categories at these Awards, 36 in total, allow the participants to choose very different communicative situations as well as diverse issues of the CSR process. The emphasizing of CSR campaign’s goals and their achievements increases the opportunities of winning one of the rewards.

Recently, another CSR Award has announced its winners of the VI edition: the ones from the Internal Communication and Corporate Identity Communication Observatory (El Observatorio de la Comunicación Interna Anuncia los Premios de la Edición 2014, 14/7/2014). The promoters are Inforpress, IE Business School and Capital Humano, and there have been candidates from 74 out of 54 enterprises. The prizes are recognizing CSR best cases, internal communication and corporate identity actions in 2013. The best practice of this year on Internal Communication in CSR has been the project «Diversity in Deutsche» by Deutsche Bank (the creation of a Diversity Department which has encouraged their employees into an inclusive environment framework).

3. Basis for a future CSR Communication Model 2014-2020

In this complex context a balanced Corporate Social Responsibility Communication Model in the period 2014-2020 is necessary in order to work between ethics and effectiveness, and ensure «conscience and consciousness», not only in enterprises, but also in social organisations. A Communication Model will help to bridge the educational and communicative CSR gap between the business sector and the non-business organisations.
This article would be the perfect framework to share not only this gap but also the professional expertise of communicators on both sides. The search and share of possible solutions together will enrich the process.

To analyse the communication gap in Corporate Responsibility between companies and social organizations means to study these two different corporate cultures and their languages, so as to unify them in a new framework with a «common language». Within this new framework, the social projects will be covered by a higher quality communication policy, with the support of the companies that are seeking for a better reputation.

This article let us identify the key improvement factors of the CSR communication management in the business field and also in the Third Sector, social agents and humanitarian organisations. The creation of a more effective positioning of each of the participants, and the co-ordination programs will avoid duplications among enterprises, institutions, non-profit organisations and NGOs.

The key study object for a CSR communication matter is to analyse the process held by the communicator/«sender» (business or non-business organizations) who communicates a CSR message (responsibility, ethical, human rights, etc.) to a «receiver» (see Chart 2), through a medium, in a determined context and with some high or low results, in terms of communication. The most important stages of the CSR process can be found in the following chapter (3.1, see Chart nº 1).

3.1. CSR Communication Process

The CSR Communication Process includes, as a management process of an intangible asset (Truño & Rialp, 2007: 163), at least, six stages that are explained in the following chart:

**Chart nº 1- Main stages of CSR Communication Process (Mazo, M.E).**

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**CSR Communication Process**

1. **The Communicator («The sender»): business and non-business organisations**

   a. Key factor: credibility
   b. Key factor: leadership of the managers
   c. Identify with accuracy the communication objectives and the target groups
   d. Communication as a strategic tool into the management policies
   e. Participation of all the staff
   f. Coherence with CSR activities
2. Communication objectives & target groups. Receivers.

Communication objectives:

- To create a common CSR reference framework
- To communicate the CSR culture: to spread the CSR values in the Society, to create awareness, inform and educate.
- To boost and promote CSR activities, as a transversal strategic issue.
- To improve the level of trust both in business and non-business organisations: to create a responsible brand.

Target groups: see Chart nº 2 (CSR receivers’ involvement in Business & non-business organizations).

3. The Strategic Message: main contents

- Responsible values: social & environmental
- Integrate ethics into management
- Commitment with Human Rights Policies
- Sustainability
- Social cohesion: labor, employment, and integration of disabled persons…
- Transparency
- Competitiveness
- Responsible Consumption
- Community Development
- Cooperation
- Volunteering

4. Strategic Communication Plan (see Chart nº 2)

- Internal Communication Program: actions for internal target groups
- Intermediate Communication Program: actions for intermediate target groups
- External Communication Program: actions for external target groups

5. Strategic Media: the best Media-mix

- To select the best Media-mix to fulfill the communication objectives
  - CSR Report into the Annual Report: management tool
  - Public Relations techniques: events, awards, etc.
  - Advertisement techniques
  - Media Relations
  - Videos
  - Web 2.0: Blogs, Social Media –LinkedIn, Facebook, Twitter, etc.
  - Sponsorship
  - Community Affairs Campaign
  - Institutional Relations
  - Etc.

6. Evaluation of Communication Effects: intangible measurement, circular process

- Evaluation of the message effects: message attention, understanding, retention, and remembrance.
- Evaluation of the final effects: in terms of trust, confidence, reputation, CSR values, fulfillment of objectives.
The Final report means the feed-back and the «briefing» for the next Communication Campaign: the process begins again.

3.2. Basis for a CSR level of involvement

Research

The analysis of Chart 1- should be completed with a study of CSR level of involvement in the two different environments by the two types of communicators or senders: enterprises (large ones and SMEs) and non-business organisations. Through the three communication areas (internal, intermediate and external) the different target groups show their level of involvement in relation to each sender: high, medium and low. The content of the Chart has been elaborated with the reports analysed in this paper and with the author’s expertise (more than twenty years) as a communication consultant.

The next steps are to gather other professional opinions from the involved agents, check the below data with a multi-stakeholder opinion research, and set the future CSR Communication Model 2014-2020.

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**Chart nº 2- CSR level of targets involvement in the two environments (Mazo, M.E).**

| Level of involvement in CSR strategy: High=H; Medium= M; Low= L |
|---|---|---|---|---|
| **Communic area & Target Group** | **Enterprises** | **Non-Business Organiz.** | |
| **Level of CSR involvement** | **Large Co.** | **SMEs** | **Large Org.** | **Small/m Org.** |
| **Internal** | **Comm. Target. Group:** | | | |
| CEO | H | M | - | |
| Managers | H | M | H | L |
| Senior Exec | H | M | H | L |
| Junior Exec | M | L | H | L |
| Volunteers | - | - | H | M |
| trainees | M | L | - | |
| **Intermediate** | **Comm. Target Group:** | | | |
| Shareholders | H | M | | |
| Suppliers | M | L | M | L |
| Collaborators | H | M | M | L |
| Associations | H | H | H | H |
| Trade Unions | H | L | H | L |
4. Conclusions

Corporate Social Responsibility (CSR) activities are «suffering» a gap in the communication context and language between business (which need social organisations to undertake social responsible programs in order to gain reputation and trust) and non-business organizations (which need enterprises’ help to finance their social programs). We must research and debate the communicative features of both situations to help bridge the gap mentioned, moreover if we bear in mind that today the international institutions are setting the CSR Strategy for 2014-2020.

The features of this gap and its communication context have been studied in this article. But also the subject has been analysed by the European framework of CSR activities, as well as by other international initiatives. From the «CSR 30 golden rules for SMEs» published by Forética (2013), (on which 50% of the rules were communicative), to the «Multi-sectorial Study of the CSR State in the Spanish Large Enterprise», shown by Club de Excelencia en Sostenibilidad (2014), (where the large enterprise have approved the CSR «exam»), the fact is that the European Commission (2011) ensures that only 15% of enterprises have a high level of CSR involvement.

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of 27 EU members have a national policy plan to promote CSR. The EC efforts to create and boost multi-stakeholders dialogue are huge, but SMEs often communicate informally and the Corporate Register (2011) identifies only about 2,500 European companies that publish CSR or sustainable reports, among the existing 42,000 large European enterprises. The number of firms that have done the job is, therefore, a very small percentage (5.95%). If we add the European SMEs to the total, the impact of CSR activities in Europe companies is even lower.

As a following step it has been shown a scheme (Chart nº 1) with the stages of CSR communication process, with the communicator/«sender» (business or non-business organisations) who communicates a «CSR message» (responsibility, ethical, human rights, etc.) to a «receiver» (see Chart 2), through out a «medium», in a determined «context» and with some high or low «effects», in terms of communication.

The process has been completed with a study of the CSR «receiver» level of involvement (Chart 2) by the two types of communicators or «senders»: enterprises (large companies and SMEs) and non-business organisations (large and small). In the three corporate communication areas (internal, intermediate and external) different target groups («receivers») show their level of involvement in CSR issues in relationship to each «sender». The CSR communicative gap arises with the comparison of the involvement values of the two different environments: clearly, the lower level of involvement is found mostly in non-business organizations and SMEs.

The next steps are to listen to other communication professionals from the different involved agents, to check the above data with a multi-stakeholder opinion research, and set the future CSR Communication Model 2014-2020 with the final results of the Study.
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