

## **Communicating Corporate Social Responsibility via The Internet: Examining The Cultural Bounds of Representation**

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**Abstract:** Understanding Corporate Social Responsibility (CSR) as having explicit policies and implicit norms situated in the cultural systems highlights the connections between national institutional structures and business' commitment to CSR and the strategies used to communicate CSR to public audiences via the Internet. To frame CSR from a situated perspective (Matten & Moon 2005) implies a shift in understanding relations between corporations and their stakeholders from a corporate-centered model to a cultural systems perspective. This paper describes an approach to cultural systems in which can be used to frame our understanding of implicit norms with respect to CSR, and demonstrates how these norms result in different practices of communicating CSR in the Wal-Mart and Maersk websites.

**Keywords:** CSR Stakeholders, Internet culture

### **Introduction**

Stakeholder theory and CSR address two key questions: (1) How economic and social factors should be considered from a corporate perspective; and (2) What is the relationship between economic and social success? When we use Donaldson & Preston's model (1995) of interaction between the corporation and its stakeholders with an emphasis on the corporation as the central element, understanding of the economic, social, historical, political, cultural and global environments is limited to direct interactions with the corporation itself. However, Matten & Moon's (2005) argument for a reconceptualization of CSR as having both explicit policies and implicit norms within the legal framework of European nations implies that CSR can be better understood as a situated business practice.

Bringing Matten & Moon's situated perspective of CSR to stakeholder models also implies a shift in understanding relations between corporations and their stakeholders from a corporate centered model to a cultural systems perspective. This perspective shifts the focus from the question of whether culture affects the manner in which CSR is portrayed in websites to the question of how institutional structures situated in cultural systems affect communication about CSR. To investigate whether culture affects the manner in which CSR is portrayed on the web, Maignan and Ralston (2002) investigated 100 Internet sites in each of four countries—the U.S., U.K., France and the Netherlands. They found that cultural differences can be quantified and raised questions about the connection between national institutional structures and business' commitment to CSR, as well as questions about how different understandings of CSR come out of these national institutional structures.

To begin to answer these questions, the cultural systems perspective described in this paper is applied to the Wal-Mart and Maersk websites, comparing the cultural systems in which Wal-Mart and Maersk developed as companies and are situated at the national level. The research questions addressed here are:

(1) Is CSR communicated differently in the Maersk and Walmart websites?

(2) How can these differences be understood from a cultural systems?

This cultural systems perspective allows for situated models of understanding corporate stakeholders and how they interact with each other in addition to the corporation. These companies are situated in different cultural and national systems with differing institutional structures. The differences in the manner in which these cultural and national systems affect the manner in which CSR is portrayed can be understood through the cultural systems perspective and the different discourses about CSR to which Maersk and Wal-Mart respond.

This paper begins by arguing for a shift in understanding stakeholder theory and consequently CSR from a normative to a situated perspective. Then, it demonstrates how a situated perspective can be based on cultural systems using Hofstede's framing of his dimensions of culture in a dynamic system. (1984, p.22) Subsequently, it shows the cultural systems perspective applied to CSR in Denmark and U.S., and finally describes examples from the Wal-Mart and Maersk websites to demonstrate an example of the cultural bounds of representation with respect to CSR on the Internet.

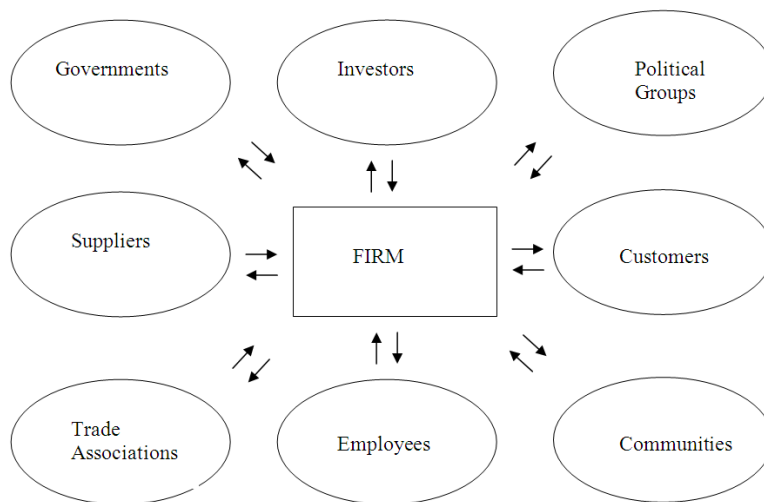
### **From a Normative to Situated Perspective on Stakeholder Theory & CSR**

To lay the groundwork for shifting our understanding of CSR from a situated to a normative perspective, we can begin by returning to the two key questions which stakeholder theory and CSR address: (1) How economic and social factors should be considered from a corporate perspective; and (2) What is the relationship between economic and social success? When these questions are approached from a normative perspective, our understanding of the economic, social, historical, political, cultural, and global environments is limited to interactions with the corporation itself. In order to broaden the understanding of a corporation as a situated element of a larger system, I propose that de-centering the corporation and shifting to a systems perspective which includes the elements affecting the corporation will allow for more realistic models of understanding corporate stakeholders and how they interact with each other as well as with the corporation.

Donaldson & Preston argue for an understanding of stakeholder theory as normative, meaning that the function of the corporation includes "the identification of normative and philosophical guidelines for the operations and management of corporations." (1995, p.71) To demonstrate their argument, they use the conceptualization of property as a normative understanding of land use rights. As the norms for understanding the land use rights associated with property differ in different legal and social contexts, I would

argue that extending the notion of stakeholder theory as normative to one of stakeholder theory based in norms situated in a set of legal, political, historical, cultural, and geographical contexts allows for a more robust base for understanding stakeholder theory.

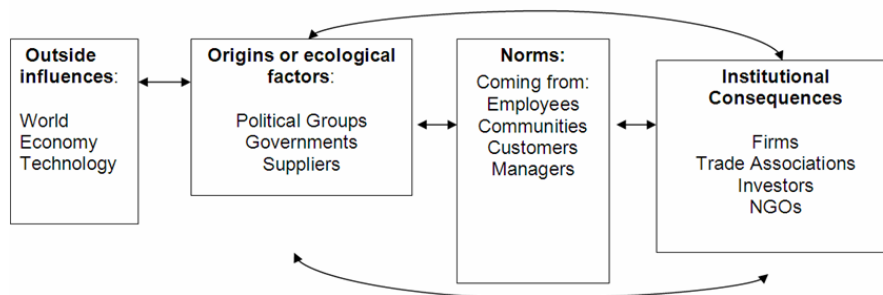
From a cross-cultural perspective, norms are situated in cultural and social systems. Opening up the understanding of stakeholder theory as normative to an inclusive frame based in the situatedness of norms within society de-centers the corporation as object of analysis and allows for research questions which include the corporation as part of the institutional consequences of norms. Understanding the corporation as an institution which responds to the context in which it is situated offers a more robust frame on which to base stakeholder theory. For example, the elements that Donaldson and Preston included in their Stakeholder model of the corporation in Figure 1 below are demonstrated as interacting solely with the firm:



**Figure 1. Stakeholder Model of the Corporation (Donaldson & Preston, 1995)**

In Figure 1, the firm is situated in the center, and the interactions between the stakeholder and firm are demonstrated as bi-directional, implying that interactions between the firm and each stakeholder happen as separate instances of communication. Additionally, the model implies that the most important interactions for a firm are those between the firm itself and each stakeholder. However, in arguing that stakeholder theory is essentially normative, Donaldson & Preston also open up a space for de-centering the firm and reframing stakeholder theory in terms of cultural systems through which norms are established. The same set of stakeholders from Figure 1 can be recast in terms of a cultural system which demonstrates the interactions between stakeholders, shown in Figure 2. The system in Figure 2 includes the firm as an element in the system—one of the institutional consequences of the norms, ecological factors and outside influence present—rather than the center. When the firm is an element in the system

rather than the center, the opportunities for analysis expand to include interactions which may not directly connect to the firm, yet contribute to the discourse and understanding of CSR.



**Figure 2. The Firm and its Stakeholders Situated in a Cultural System**

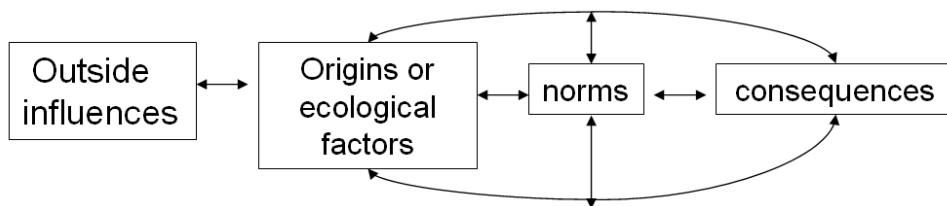
In Figure 2, the firm is de-centered and demonstrated as an institution constructed through outside influences such as globalization; the norms of the employees, managers, communities and customers; and the ecological factors in the social environment such as political groups, governments, and suppliers. Figure 1 opens up the conception of stakeholder theory to be not only normative, but also socially constructed. This model shows how different stakeholders in the social environment such as governments, political groups and suppliers influence the norms set by employees, communities, customers, and managers; which, in turn, affect the manner in which firms, trade associations and investors function.

The cultural systems model can be used to demonstrate not only the interactions of corporate stakeholders, but also to better understand the origins of, expectations for, and manifestations of CSR in a given cultural context. This context extends Habisch and Jonker's (2005) definition of society as "a historically grown balance of three dominant clusters of institutions: government, civil society and the market, represented by commercial organisations." With their focus on institutions, Habisch and Jonker argue that CSR is an issue because the balance between these institutions is shifting. The concept of cultural systems extends this notion because it allows for more stakeholders to be included in the analysis. In addition, the relations between stakeholders in terms of outside influences, origins, norms and consequences not only offer a more complex view of the interactions between corporations and institutions, but also allow for understanding these interactions as a part of the cultural system or systems in which corporations are situated. In moving from a normative to a situated perspective for understanding CSR, we gain the ability to analyze the firm as a consequence of social forces, shaped by the cultural system from which it grew. In addition, the cultural systems model implies that the firm also can play a role in shaping the cultural system.

### Shifting to a Situated Perspective Based on Cultural Systems

The notion of culture as a dynamic yet stable system is part of the frame which Geert Hofstede (1984, 2001) used for his dimensions of culture. When culture is portrayed as a system, it is not a separate factor from any of the elements in the system, but rather a description of the system as a whole. Therefore, separating out culture from history or policy or law in a given nation is not possible. Rather, culture can be better understood as the system in which context, norms, and institutional consequences interact with each other to form a dynamic yet relatively stable environment in which corporations operate. In that frame, pictured in Figure 3 below, the ecological factors such as history and government structure affect cultural norms and subsequently, the institutional consequences of those norms.

Roome (2005) asserts that “the CSR agenda, followed by leading companies in a country, is influenced by the cultural norms, traditions, rules and formal institutions of the country within which the company has its headquarters and by the historical development of societal governance operating in that country.” (p.323) Thus, following Roome’s assertion, the cultural systems model in Figure 3 can serve as a focus for understanding how CSR is framed and developed within the cultural bounds of a given nation. Figure 3 extends Roome’s comparison based on the manner in which 4 key issues in CSR are interpreted, to focus on interpretations of CSR as emerging from a stable, yet dynamic cultural context.



**Figure 3. The Cultural Systems Model** (adapted from Hofstede, 1984, p.22)

Figure 3 portrays culture as a dynamic system, showing that cultural norms are interrelated to ecological factors such as history and traditions, as well as outside influences such as the stance within the global market, and institutional consequences such as rules set by government policy and law. This extends Roome’s claim by offering a systematic manner of portraying these cultural norms, traditions, rules and formal institutions as related not only to the firm, but to each other. In applying this systems model to understanding CSR, the norms box can be used to represent both norms in practices and values. (Kampf, 2005) Norms in practice can be approached through Roome’s 4 general CSR agendas, looking at how norms in a cultural context affect the implementation of these agendas as consequences in the cultural system.

CSR agendas are defined as having 4 general issues by Roome, and each of the agendas with its corresponding focus can be seen in Table 4.

<b>CSR Agenda</b>	<b>Focus on:</b>
Responsible Business Practices	high standards in business and human resource practices
Consumer Responsibility	safety, usability, functionality and reliable safe supply chains
Sustainable Enterprise	not jeopardizing the capacity of the environment to sustain practices
Corporate Community Involvement & Philanthropy	social problems

**Table 4: Roome’s Four General CSR Agendas and their Foci (2005, p.327-329)**

Of these areas, Roome finds that different issues are emphasized in the UK, Germany, the Netherlands, and Sweden. The framing and prioritizing of these general issues and the manner in which they are discussed on websites of Wal-Mart and Maersk also demonstrate cultural differences in prioritizing at interpreting these agenda between the U.S. and Denmark. Using the cultural systems model from Figure 3, the connection between the norms in practice and the origins and consequences becomes more visible. Thus, in the next section of the paper I will explore Maersk and Wal-Mart with this focus on the cultural systems to examine CSR practices in the companies as contextualized in the respective cultures from which these companies developed.

Note that the cultural systems model is not designed to separate culture out from other factors, but rather to recognize culture as inseparable from the context of a nation-state. Given that even multinational corporations emerge from a nation-state context and are headquartered there, cultural systems are still relevant in global business context. The notion of culture as system lays the groundwork for culture to be considered as the net effect of the forces inherent in the cultural system. From a business perspective, parts of this system include historical and present roles of the government in business and the lives of citizens; the division of responsibility between individuals, corporations and governments; and the interpretation of CSR agendas. I will argue that in a nation state system, business plays a role in a system which brings together ecological factors, norms, and institutional

consequences. This system influences the focus on CSR issues and the attitudes of the stakeholders CSR issues and their relevance. From the perspective of the systems model of culture, Business practices can be understood as both coming out of cultural norms and being shaped by ecological factors. Thus, using a systems model of culture for understanding CSR, we can look at CSR practices as shaped by the bounds of the cultural context from which they emerge.

### **Comparing Wal-Mart and Maersk**

Comparing Wal-Mart and Maersk, companies which are leaders in their respective industries and companies with founders whose stories are arguably part of the social legacy in the U.S. and Denmark, and are well known public figures, allows for a demonstration of the differences in practices of communicating CSR grounded in their respective systems. In the U.S., Wal-Mart is the company with the largest revenues, and it is a home-grown company built upon the reputation and hard work of Sam Walton, the founder. In the same manner, Maersk is also the largest company in Denmark and a company that is home-grown and built upon the reputation and hard work of its founder, A.P. Møller. Both companies are ranked number one in their respective industries and are present in their respective countries' discourse about business practices. The cultural and rhetorical differences in the way they represent CSR issues on the web and the origins of these differences can be seen through the systems model of culture—beginning with an examination of general CSR practices in Denmark and the U.S., then demonstrating how these practices can be understood as situated in cultural systems frame. Finally, the paper will examine the manner in which Wal-Mart and Maersk present CSR through their web presences to the general public and situate the presentations in U.S. and Danish cultural systems.

### **CSR in the U.S. and Denmark**

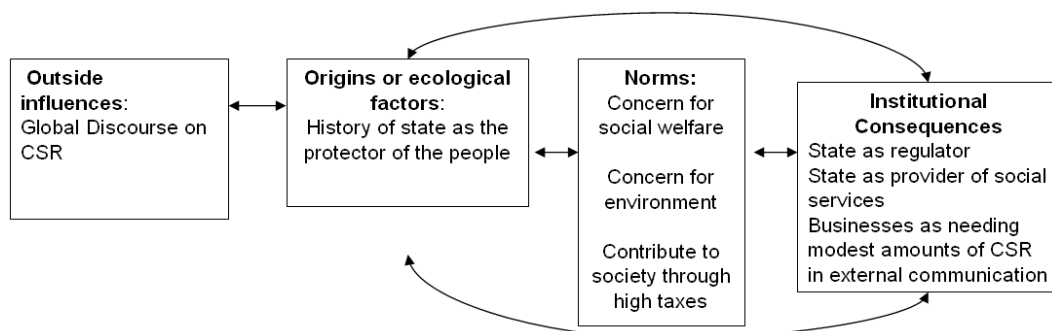
The U.S. and Denmark have different focal points for understanding the general CSR issues defined by Roome (2005). In the U.S., the focus for CSR is driven by the context in which minimal legislative control on business is considered preferable, and thus corporations need to use internal policy to “police themselves” and external communications to demonstrate their corporate social responsibility. In addition, the U.S. has a long standing tradition of philanthropy because the state does not provide the extensive social services available to all citizens in Denmark. In contrast, Denmark follows the European state model of heavy government control on businesses and the social model of being the central social service provider. One example of the contrast between these two systems can be seen in the different frameworks for customer privacy in Europe and the U.S. In Europe, privacy is considered a fundamental right and is legislated as such, therefore corporations must prove compliance with the law, and this proof extends to their global partners. In contrast the U.S. does not hold privacy as a fundamental right, and corporations consider it normal practice to buy and sell client information. This difference in frames of reference with respect to both privacy and the role of government led to tensions between U.S. and

European businesses because the European laws implied to the Europeans that the U.S. should pass similar laws. But instead, in order for U.S. companies to continue working with their European partners, the U.S. chose not to pass parallel legislation guaranteeing privacy. Instead, following the tradition of corporate self-governance, the U.S. established a set of Safe Harbour principles which fulfilled European privacy requirements and passed a law that made it illegal to misrepresent a corporation as Safe Harbour compliant if it was not. (St. Amant 2002).

This preference for corporate self-governance, rather than reliance on legislation is one of the ecological factors which affect the conception of CSR in the U.S. Matten & Moon (2005) argue that lack of social legislation also underlies the earlier development of CSR concepts in the U.S. before CSR was a point of discussion in Europe. This tradition of market forces governing corporate choices in CSR in the U.S. versus the tradition of social legislation in Europe can be used to explain some of the key contrasts in understanding CSR in the U.S. versus CSR in Denmark.

Key contrasts in CSR from Danish versus U.S. perspectives have been discussed by Morsing and Matten & Moon. Morsing (2005) explains CSR in Denmark as influenced by the Social Services which the Danish government provides as well as influenced by the needs of the government, such as employing inclusive labour strategies to help the state with the financial burden caused by unemployment in marginalized groups including minorities and disabled workers. In contrast, Matten & Moon (2005) point out the reliance in the U.S. on corporate policy coming from inside the firm rather than legislation. These different expectations about the roles of government and business can be understood in historical terms, with the European countries, such as Denmark, understanding the state as having the responsibility for people's well being and the U.S. preferring to keep the role of the state smaller and avoiding governmental oversight of well being.

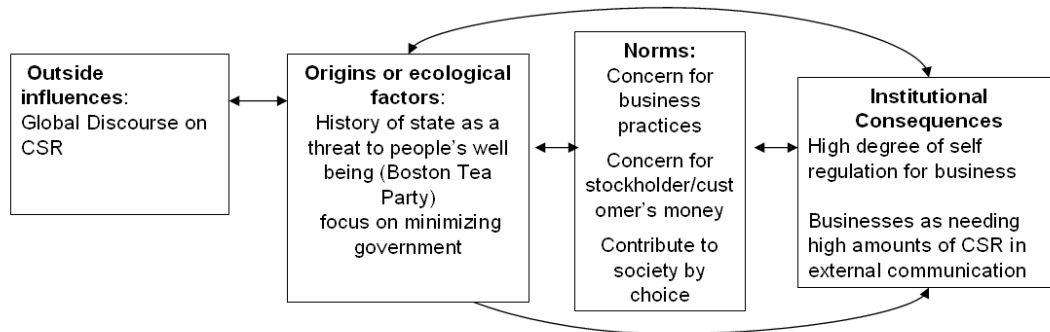
The cultural systems model applied to CSR discourse in Denmark can be seen in Figure 5.



**Figure 5. CSR situated in the Danish Cultural System**

In Figure 5, the norms for CSR interact with the understanding of the state, and the institutional consequences. These norms emphasize the place of the corporation as a partner to the state and a contributor to society via the

structures set by the state. In contrast, CSR situated in the U.S. cultural system places the corporation more distantly from the state, giving the corporation more leeway to choose how to contribute to society, as demonstrated by Figure 6.



**Figure 6. CSR situated in the U.S. Cultural System**

The consequences in discourse about CSR on the internet between the U.S. and Denmark are quite different, with Danish companies already situated as part of a community working toward the common welfare as opposed to U.S. companies who are largely self-regulated and need to establish their place in the community through more extensive use of CSR discourse for external stakeholders. This contrast is evident in the CSR discourse present on the public websites for Maersk and Wal-Mart through the websites [www.maersk.dk](http://www.maersk.dk) and [www.WalMartstores.com](http://www.WalMartstores.com).

#### **The Bounds of Cultural Representation for CSR**

To approach the bounds of cultural representation on the Maersk and Wal-Mart websites, the structure and content can be compared. Although the sites have some parallels in terms of overall organization of information regarding CSR, the content differs significantly in both quantity and detail. Both Wal-Mart and Maersk include links to information about their CSR activities on their home pages. The two sites organize themselves with parallel categories reflecting three of Roome's four major CSR issues: Responsible Business Practices (labelled "People" or "Employees," Sustainable Development (labelled "Environment"), and Corporate Community Involvement & Philanthropy (labelled "Community"). As predicted by the cultural systems view of CSR in U.S. and Danish cultural systems, the Wal-Mart site offers much more information than the Maersk site with respect to corporate activities related to CSR. The Wal-Mart site includes several domains- WalMart.com, WalMartnews.com, WalMart facts.com, and the Wal-Mart foundation site. In contrast, the Maersk site includes the main site and one adjacent site for the A.P. Møller foundation site. The volume of information about Wal-Mart's activities addresses the need for U.S. businesses to establish their place in the CSR discourse. The cultural underpinnings of these different discourses can be seen in the manner in which each site presents their policies towards responsible business practices, sustainable environment, and corporate community involvement and philanthropy.

### **Responsible Business Practices—Diversity**

Responsible Business Practices are addressed through the manner in which employees are treated in each of the sites. Although both sites include information on current issues such as diversity, the way in which these issues are addressed differs between the two companies because of the cultural systems in which they are based. Wal-Mart and Maersk address the issue of diversity prominently, and Diversity is listed as the first category in each webpage. Each includes a description of their policy with respect to diversity, reflecting issues with diversity in each of their respective cultural systems.

Wal-Mart's description of diversity is detailed and focused on issues relevant in the U.S. to racial, gender, sexual orientation, and age discrimination. Wal-Mart's description of diversity can be understood from the profile on their website through this URL (for copyright reasons we are unable to reproduce such images in this publication. However, you can contact the author for further information). Wal-Mart's diversity webpage (<http://WalMartstores.com/GlobalWMMStoresWeb/navigate.do?catg=244> accessed April 14, 2006). On this page, Wal-Mart's definition of diversity includes equal employment opportunities for all of the legally protected groups in the U.S., including race, age, sexual orientation, gender, national origin, veteran status, marital status, etc. The groups named in the Wal-Mart site are groups that historically have been discriminated against and are legally protected within the U.S. legal system. In contrast, Maersk defines discrimination based on issues current to Denmark, emphasizing religious beliefs. Similarly, Maersk definition of diversity can be understood from the profile on their website through this URL (for copyright reasons we are unable to reproduce such images in this publication. However, you can contact the author for further information).

Maersk's Employee section under Corporate Citizenship <http://about.maersk.com/en/CorporateCitizenship/Employees.htm> accessed April 14, 2006, includes a brief definition of diversity with much less detail than the Wal-Mart site. The Maersk definition emphasizes discrimination due to cultural differences and religion. Given the prominent world wide issues with Denmark and Islam coming out the cartoons about the Prophet Mohammed published in 2005 by the Jyllandspost Newspaper, it can be argued that this prominent emphasis on policies against discrimination about religion are also based in the environmental factors of a history of controversial issues concerning religion and immigrants in Denmark as well as the outside influences of the world reactions to the recent history of the Jyllandspost cartoons.

In addition, the Maersk definition of diversity includes a reference to gender, but not references to color, race, age, veteran status, marital status, or sexual orientation as specified in the Wal-Mart definition. These differences in definition can be understood as responses to the cultural systems in which the company headquarters are situated, with legal boundaries governing which groups are specifically named and cultural boundaries governing which groups need to be specifically named.

The example of differing definitions for diversity in Wal-Mart and Maersk underscores the situatedness of each firm in the respective national and cultural frames of the headquarters. Through this example, the situatedness of cultural norms is demonstrated by the difference in definition, which in turn directs the focus of diversity descriptions to specific aspects of diversity which emerge from respective legal and historical contexts in the U.S. and Denmark.

### **Sustainable Environment**

Sustainable Environment is addressed in both the Maersk and Wal-Mart sites, but the foci also differ. Both companies recognize that the breadth of their operations have a significant impact on the environment, but the manner in which they communicate their responses to the situation differs in emphasis and style, with Maersk emphasizing the notion of “taking care” of the environment, and Wal-Mart emphasizing the notion of “innovation” in environmentally friendly business practices. In terms of style, Maersk provides extensive lists of environmental achievements, see:

<http://about.maersk.com/en/CorporateCitizenship/EnvironmentalAchievements.htm> (accessed April 14, 2006). However, Maersk lists environmental achievements without explaining the extent to which they were applied in the company or linking these achievements to a specific community or geographical area.

This lack of detail in explaining Maersk’s achievements can be seen as a response to the Danish cultural system in which the norms of practice involve taking care of resources. This underlying assumption that taking care of the environment and using resources wisely is the norm allows Maersk to keep their list of achievements simple. In contrast, the Wal-Mart site has an entire page dedicated to explaining the problems with the environment (see

<http://WalMartstores.com/GlobalWMMStoresWeb/navigate.do?catg=345>), and includes examples of environmentally friendly behaviour tied to specific communities and stores (see

<http://WalMartstores.com/GlobalWMMStoresWeb/navigate.do?catg=482> accessed April 14, 2006).

From the above website, Wal-Mart defines the problem of the environment and, through the section on advantages to sustainability, works at convincing the viewer that sustainability is good for business. In the act of defining the problem with the environment and the advantages of using environmental sustainability as a business practice, Wal-Mart is responding to legal discussions about the environment current in the U.S. To link the company to U.S. greenhouse gas emissions legislation, the website explains that the Wal-Mart vice president and CEO for sustainability took part in a U.S. Senate Climate conference to discuss sustainability and greenhouse gas reduction. Throughout the discussion on sustainability, Wal-Mart includes a lot of detail and pictures depicting the sites and processes which prove that Wal-Mart is environmentally friendly. The website also demonstrates the detailed view of experimental stores through which Wal-Mart applies environmentally friendly technologies.

In contrast with the Maersk page, the demonstration stores are explained in detail, linked to the communities in which they are located, and include pictures as well as detailed descriptions. The level of detail and explanations about the environment are responses to the norms in understanding the environment in the U.S. cultural system, where debates about the environment have historically criticized businesses and sustainability is not necessarily a shared norms with U.S. audiences.

Thus, with respect to the environment, Maersk and Wal-Mart differ not so much in their definition of reducing their environmental footprint and acknowledging their respective responsibilities due to the global nature of both businesses, but rather in manner in which they communicate about the environment—with Maersk using a minimal approach without specifically linking the business practices to a specific case or quantifying the scope of impact of their environmental achievements and Wal-Mart defining environmental problems in detail, and showing how their sustainable practices in building stores in communities around the U.S. affect the specific communities in which the stores are built. These differences in communication content and style about CSR can be seen as emerging from the respective contexts of Denmark and the U.S.

#### **Corporate Community Involvement and Philanthropy**

Corporate Community Involvement and Philanthropy is addressed in both the Wal-Mart and Maersk sites, yet the way in which the companies CSR practices are communicated reveals two distinct foci. Wal-Mart's website focuses on communicating information about specific projects in local communities in the U.S. which improve peoples' lives, whereas Maersk focuses on information about buildings in Denmark which it has sponsored as well as projects around the world aimed at improving the quality of life for people in other countries. The differences in foci can be seen through the way that each company explains their community involvement projects.

Wal-Mart deals directly with the customers by telling stories about the ways in which it has helped specific local communities in the U.S. through delivering hurricane disaster relief, awarding teacher of the year commendations, designing stores for the local needs of the area, etc. Projects are described in detail and linked to specific cities within the U.S. The Wal-Mart community page, highlights the local aspect of giving, explaining that Wal-Mart gives 90% of its donations to local communities (see <http://WalMartstores.com/GlobalWMSStoresWeb/navigate.do?catg=216> accessed April 14, 2006)

In contrast, to Wal-Mart's local focus, Maersk explains that it intends to better the communities in which it works and lists a number of projects in other countries—New Zealand maritime scholarships, recycling retired containers to create buildings in South Africa, building schools in China, and supporting Habitat for Humanity in Argentina. Note that even though both companies are multinational, the focus of what it means to contribute to communities is strikingly different. Maersk does not have the same need as Wal-Mart to show its involvement in communities in Denmark because

Maersk's role in the Danish community is already established through government legislation and a tax system which requires that it contribute to government sponsored social programs.

### **Conclusion**

Through the differences in self-presentation on the Wal-Mart and Maersk websites with respect to responsible business practices, the environment and the community, the cultural system based need of Wal-Mart to place itself as being socially responsible in the local community, to its employees and in the environment stands out not necessarily as implying that Wal-Mart is more socially responsible than Maersk, but rather as demonstrating that Wal-Mart has a greater need than Maersk to prove that it is a good corporate citizen. This need and the accompanying differences in CSR discourse between the Maersk and Wal-Mart sites can be understood as emerging from the differences between the U.S. and Danish cultural systems. Returning to the research questions:

- (1) Is CSR communicated differently in the Maersk and Walmart websites?
- (2) How can these differences be understood from a cultural systems approach?

The examples of self-presentation from the Wal-Mart and Maersk websites demonstrate differences in communicating CSR, with the Wal-Mart site including in-depth and localized descriptions of its efforts to address the issues of diversity, environmental sustainability and community involvement in every state of the U.S. In contrast, the Maersk site focuses its CSR communication on efforts and achievements outside of Denmark. The Wal-Mart site is noticeably larger and more detailed in scope than the Maersk site, even though both companies are world leaders in their respective industries. This differences can be understood from the cultural systems perspective as manifestations of differences in the roles which stakeholders expect corporations and government to play—i.e. with Wal-Mart situated in a system where corporations have historically fulfilled social and community giving towards local communities, and Maersk situated in a system where the Danish federal government has historically taken care of local community needs through higher taxes. These different relationships between business and stakeholders effect stakeholder expectations as well as the discourse around the respective companies present in the U.S. and Danish media.

Thus, the cultural systems perspective reveals connections between the corporation and the stakeholders as situated in a system with legal, environmental, historical, and cultural components. Due to the structure of the U.S. cultural system in which it is headquartered, Wal-Mart must define and communicate its CSR efforts to the communities in which it works. In contrast, Maersk is situated in a system which already understands it as contributing to a community and thus Maersk is able to present much less information than Wal-Mart and focus specifically on community contributions outside of Denmark.

The implications for using the cultural systems approach to understanding the situatedness of the corporation include:

- demonstrating the interactions of corporate stakeholders as part of a larger system
- helping us understand & operationalize the origins of, expectations for, and manifestations of CSR in a given cultural context
- serving as a focal point for understanding how CSR is framed and developed within the cultural bounds of a given nation.
- extending Habisch and Jonker's (2005) definition of society as
  - “a historically grown balance of three dominant clusters of institutions: government, civil society and the market, represented by commercial organisations.”

Including cultural differences from a systems point of view rather than a values point of view offers researchers the opportunity to both frame the corporation as situated in a cultural system, and bring in historical and other ecological factors to explain the assumptions underlying CSR initiatives in different cultural contexts. This model extends Habisch and Jonker's definition of society by including a larger set of variables and a systematic interaction between variables which incorporates stakeholders and context beyond the three dominant clusters of institutions. The cultural systems approach to understanding Corporate Responsibility opens up the opportunity for researchers to explore the connection between the local culture in which multinational company headquarters are situated and the global influences which are becoming increasingly important and influential as business becomes increasingly globalized. For practitioners, the cultural systems approach offers a perspective for understanding stakeholder expectations for communicating CSR as situated in localized contexts and bounded by culture.

This study also raises questions for further investigation about the relationship between media coverage, website descriptions of CSR efforts and the actual CSR practices of corporations—practices that are described in the web presences as well as those omitted. Adding the dimension of corporate action and the information stated and not stated on the internet can lead to more a more explicit understanding of the effects of website discourses concerning CSR on public perception.

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