Chapter 12
Online Disclosure of Social Responsibility Strategies:
Perceptions and Reality Among Nonprofit Organisations

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ABSTRACT

Nonprofit organisations should be at the forefront in implementing corporate social responsibility in their actions and in disclosing these practices, not only to improve their image but also to enable access to corporate social responsibility information to be used as an effective instrument for continuous improvement. This chapter analyses perceptions of online transparency and web-usage as a means of online corporate social responsibility disclosure practices. Data is obtained from nonprofit case study analysis of Spanish Verdiblanca. The results reveal a contradiction between the corporate social responsibility information that is considered most important and actual practices of information disclosure. In particular, the information disclosure that is most highly valued concerns the social impact made by the organisation, compared to information on economics which is the most visible on the organisational webpage.

INTRODUCTION

Non-profit organisations (NPOs) are of public interest due to the social, political and economic impact of their activities. In relation to their social impact, NPOs fill gaps in the public welfare network (García-Mainar & Marcuello, 2007; Baur & Schmitz, 2012) and enhance corporate social responsibility (Laasonen, Fougere, & Kourula, 2012). With respect to their political impact, they are one of the main agents that exert pressure in favour of democracy (Jordan, 2005). With regard to their economic impact, many NPOs make a considerable contribution to the national GDP, mainly through the number of persons employed (Salamon, Sokolowski, Megan, & Tice, 2012).

In general, NPOs function on the basis of public and private funding received and thanks to the altruistic help of volunteers (Burger & Owens, 2010; Gugerty, 2010; Taylor & Doerfel, 2011). In the current economic crisis, NPOs often undertake additional responsibilities, despite the increased difficulties being faced in fundraising (Clark, 2011). Hence, NPOs need to highlight the added value they provide to society in order to ensure their continuing existence and thus to benefit society.

Fundamentally, NPOs need to disclose information in order to satisfy the demands of their stakeholders in this respect, to demonstrate a professional image and to reinforce their legitimacy as agents that serve society (Burger & Owens, 2010; Gandía, 2011; Campos, Andion, Serva, Rossetto, & Assumpção, 2011).

Regarding the need for greater provision of and access to information, in academic and business sectors there is increasing interest in the question of corporate social responsibility (CSR) in organisations, including NPOs (Degli Antoni, & Portale, 2011). CSR can be defined as the procedures and actions that organisations adopt in order to apply best practices in the management of the economic, social and environmental impact of their actions. According to De la Torre (2009), this ethical behaviour is voluntary and has a permanent effect on the organisation's structure and on its relationship with stakeholders.

Moneva (2007) emphasised that one of the basic principles of CSR is transparency is the full and accurate information that an organisation provides regarding its behaviour in society and with respect to social expectations. In this respect, the implementation of effective communication systems is of vital importance. Among the different channels of communication that are available, information and communications technology (ICTs) are of proven excellence and constitute one of the main drivers of recent social change (Saxton & Guo, 2012; Kim, Chun, Kwak, & Nam, 2014).

ICTs have enabled NPOs to improve their administrative and financial management. Thus, the internet in general, and web pages in particular, provide a strategic means of providing society with information of interest quickly and easily. Accordingly, NPOs are recommended to apply a proactive communication strategy, disclosing CSR information via their web pages (Saxton & Guo 2011; Tremblay-Boire & Prakash, 2015), thus underlining their social responsibility credentials and heightening transparency.

Although CSR and online transparency arouse considerable interest among NPOs, little is known as to whether, in fact, they apply best practices in this regard. Previous studies in this field have mainly focused on the role played by NPOs in enhancing the social practices of the private sector (Grosser, 2015) or on the information provided by the corporate sector with respect to CSR (Herbohn, Walker, & Loo, 2014).

In view of the above considerations, a discussion on the perceptions of the importance granted by NPOs to online transparency regarding CSR is further explored in the case study of Spanish NPO *Verdiblanca*. Data were obtained by questionnaire and by examining the web pages posted by this NPO. Following the introduction, CSR is defined and its main advantages for NPOs are highlighted. Mechanisms of accountability, particularly the Global Reporting Initiative (GRI) reporting model is explored followed by the case study analysis.

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