

# Chapter 46

## Are Social Marketing Investments Used as a Tool for Voluntary Reporting or Disclosure?

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### ABSTRACT

*The need to respond to a number of issues that are experienced due to increasing population at the global level and volume of production have resulted in the development of new corporate behavioral patterns of enterprises. It is possible to say that the process of change in question constitutes new milestones both in terms of reporting and marketing. The chapter emphasizes a social marketing and sustainability reporting that includes social sanctions per se which are based on voluntariness and which are being applied by enterprises to express themselves within the scope of daily business practices, and exemplifying cases are being presented regarding the utilization of social marketing investments of organizations in terms of voluntary reporting and disclosure.*

### INTRODUCTION

The need to respond to conditions that change with the effect of social transformation in line with the globalization phenomenon and developments in information technologies, have resulted with the development of new corporate behavioral patterns of enterprises. It is possible to observe these behavioral patterns both in terms of reporting activities and also in terms of marketing activities. The sustainability

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and corporate governance concepts that are being applied in businesses in an increasing manner stand for the cumulative efforts for accountability or a convergence. Because, as long as sustainable reporting of businesses are questioned, the meaning and nature of accountability are manifested. This in return is associated with the sense of transparency of businesses (Kolk, 2008) and even stands for the voluntary reporting of non-financial information.

On the other hand, if the situation is assessed in terms of marketing activities, it is possible to observe a similar evaluation to the assessment made in terms of reporting. In other words, the accountability of the business concept is once more in front of our eyes. Because, a number of issues such as air pollution, deterioration of public health, wasting of natural resources, economic stagnancy, inflation, unbalanced income distribution etc. that are experienced due to increasing population at the global level and volume of production result with the questioning of businesses and modern marketing approaches by the people (Clifford, 1998; Drucker, 1974; Doğaner, 2011; Torlak, 2006; Yükselen, 2014). Furthermore, people have become more aware of illegal and unethical behavior in financial and legal presentations (Salimbeni & Ferrera, 1996) believing that both stakeholders and non-stakeholders of organizations have the right of information on specific social agenda (Miles & Munilla, 2004).

There are a number of definitions for what sustainability reports stand for of which the importance is being emphasized at many points. But to this date, there is no globally accepted definition of corporate social responsibility (CSR) or sustainability reporting. However, a common European understanding of what CSR means has emerged on the basis of the European Commission definition of CSR as “*a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*” (The Council and the European economic and social committee 2006, Dilling, 2010). Or these reports are being expressed as follows in the general sense and their relation with CSR concept is being underlined in the definition.

*Sustainability reporting can be considered as synonymous with other terms for non-financial reporting; triple bottom line reporting, CSR reporting, and more. It is also an intrinsic element of integrated reporting; a more recent development that combines the analysis of financial and non-financial performance. (<https://www.globalreporting.org>)*

Sustainability reporting encompasses a process that gives way to the forming of a relation between the enterprise and the society (Porter & Kramer, 2006). Voluntary reporting and disclosure are thus being used as a reporting process that reduces the amount of asymmetrical information between the business and stakeholders (Verrechia, 2001) and is being supported by means of a set of social sanctions. Social problems that emerge in the global scale have given way to the development of new social standards for the sustainability of organizations (Drucker, 1974: 337-338; Doğaner, 2011: 27; Torlak & Barca, 2012: 21; Wasik, 1996). The business community has to yield reasonable profits for stockholders and owners on one hand, while supplying decent products at reasonable prices, honest advertisements, fair treatments and profitable opportunities to employees, customers, suppliers and competitors with a strong sense of responsibility to the communities it inhabits and serves on the other hand (Gini, 2005; Pava, 1998). A distinct marketing discipline has emerged since the early 1970's which is called as social marketing which is more comprehensive than modern marketing and which refers primarily to efforts focused on this kind of social issues (Lee & Kotler, 2011; Doğaner, 2011). Therefore social marketers are primarily concerned with social issues and financial consequences of their actions only to the extent that they want to insure their organization's financial viability (Bloom & Novelli, 1981).

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