

Chapter 8

The Disclosure of Social Responsibility Information on the Websites of Non-Profit Organizations: The Case of Portuguese Mercies

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ABSTRACT

This study analyses the social responsibility (SR) information disclosed by the Portuguese mercies that are part of the Union of Portuguese Mercies and that had a website. These non-profit organizations prefer to disclose SR information on their homepage, adopting mainly a text format balanced with images. Around half of them disclose between four and ten pages of SR information, with larger mercies disclosing more SR information pages than the smaller ones. The SR information disclosed mainly refers to their activities, rather than environment and/or human resources, and few disclose codes of conduct and/or ethics. This study contributes to the literature of SR disclosure in three ways. First, it adds empirical evidence related to a different type of non-profit organization that has not been studied.

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Second, it provides evidence that the Portuguese mercies use their websites mainly to disclose SR information about their work area and activities. Third, it shows that the disclosure of SR information depends a lot on the characteristics of each type of non-profit organization.

INTRODUCTION

The themes of social responsibility (SR), and in particular corporate social responsibility, have attracted the interest of researchers from several scientific fields over the last few decades (Gray et al., 1995; Ebrahim, 2003; Monteiro & Aibar-Guzmán, 2009; Bebbington & Unerman, 2018). This has happened because social and environmental concerns have been increasing at different institutional levels. As far as the organizational level is concerned, it should be noted that it began by implying growing practices of voluntary disclosure of SR information by for-profit organizations (e.g., Branco & Rodrigues, 2008, Dincer & Dincer, 2010; Guziana & Dobers, 2013), SR disclosure practices that have been growing in non-profit organizations (e.g., Dainelli et al., 2013; Nie et al., 2016; Rossi et al., 2020).

Information asymmetries between organizations and their stakeholders, or at least the perception of such asymmetries, can give rise to doubts about the performance of organizations. In the context of non-profit organizations, funders, whether private or public, seek greater transparency in the SR information disclosed to ensure the best use of the resources they provide directly or indirectly to these organizations. Some non-profit organizations meet the needs of specific social groups that are the responsibility of public sector entities and are subject to showing how they use government funds (Knott & Wilson, 2024). In turn, organizations that receive little government funding rely more on donations and are more likely to voluntarily disclose SR information (Nie et al., 2016).

Organizations, whether for-profit or not-for-profit, disclose SR information using various instruments. Traditional accountability is one of the instruments adopted to disclose the work done by organizations in this field. This includes management reports, ease of access for stakeholder participation in dialogue with the organization, both external and internal performance evaluation and responding to stakeholder concerns (Tremblay-Boire & Prakash, 2014). In addition, for-profit and non-profit organizations have sought to disclose SR information on their websites (Dincer & Dincer, 2010; Dainelli et al., 2013; Robalo & Patrocínio, 2019; Monteiro et al., 2024). Websites are an important means of reporting SR practices because organizations' stakeholders increasingly rely on the Internet for their information needs.

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