*Hen Ping Lee & Sherry J. Holladay**

Promoting Corporate Philanthropic Efforts through Social Media

Abstract

Corporations face the challenge of creating awareness of corporate social responsibility (CSR) efforts while avoiding the appearance of being overly self-congratulatory or self-serving. The low cost and less obtrusive format of social media may make it a useful communication option for creating awareness of philanthropic activities. Content analysis was used to examine how three types of social media (Facebook, Twitter, and YouTube) were used to provide information on corporate philanthropic activities. Forty corporations from the Fortune 100 were sampled to address three research questions. The first two research questions pertained to the availability of social media tools and the specific locations of access to those tools. Results revealed 82.5% of the 40 corporations provided links to at least one social media platform and 22 provided at least one type of link to at least one type of philanthropic activity. The third research question examined how social media platforms were used to report the eight types of philanthropy identified by Kotler and Lee (2005). In all, 140 philanthropic activities were reported. The most frequently reported types of philanthropic activity included donating cash (n = 72, 51.40%), donating products (n = 27, 19.30%), donating services (n = 15, 10.71%), offering grants (n = 13, 9.29%), and awarding scholarships (n = 5, 5.71%). Other types of philanthropy were infrequent. Results suggest these social media platforms offer a viable option for brief reports of philanthropic activities.

1. Introduction

Social networking sites (SNS) such as Facebook, Twitter, YouTube, blogs, and Flickr have become valuable communication tools in the corporate world due to their low cost, ease of use, and popularity among the public. Companies use SNSs for a variety of reasons including sharing information, answering consumer questions and encouraging dialogue with stakeholders (Barnes & Mattson 2009a, 2009b). In addition, corporations increasingly are using SNS as a means to communicate their corporate social responsibility (CSR) efforts to the public (Zumer Interactive Inc. 2011).

In the U.S., corporations have shown various cycles of interest in CSR. Frederick (2006) argues that the desire for "public approval" of business has driven both early and recent CSR activities as businesses and leaders struggled to determine their larger role in society. Although philanthropic activities dominated CSR agendas in the 1900s when corporations sought positive media coverage to balance negative media coverage of worker abuse and other misbehaviors, philanthropy continues to be an important part of overall CSR strategy (Carroll 1999; Frederick 2006; Visser 2011; Ziek 2009).

There are many reasons why corporations opt to engage in CSR activities. Research indicates CSR can increase sales and market share, strengthen brand position, and improve brand image (Brown and Dacin 1997; Kotler and Lee 2005; Mohr and Webb 2005; Porter and Kramer 2002, 2006). Much of the research on CSR reporting has focused on how corporations use websites to communicate their CSR strategies and efforts (e.g., Capriotti/Moreno 2007; Esrock/Leighty; Kim/Rader 2010; Moreno/Capriotti 2009; Sones et al. 2009; Ziek 2009). How corporations use SNS to communicate CSR initiatives has been largely overlooked by academic researchers. How-

*   *Hen Ping Lee & Sherry J. Holladay*
    Nicholson School of Communication
    University of Central Florida
    Orlando, FL 32816-1344
    USA
    hapinglee@knights.ucf.edu – Sherry.Holladay@ucf.edu

ever, research by Zumer Interactive Inc. (2011) confirms company reports of CSR activities in specific sustainability investments on SNS.

Although corporate philanthropy probably is the oldest form of CSR, there is a dearth of data on how corporations report those activities to stakeholders. Moreover, we know little about how corporations use SNS to report those philanthropic activities. An analysis of elite corporations' reporting of philanthropy through social media platforms will help us understand the possibilities of social media for facilitating stakeholder awareness of philanthropic activity. Therefore, the purpose of this exploratory study is to describe how a sample of companies in the *Fortune* 100 use SNS to report their corporate philanthropy efforts.

2.   Corporate Social Responsibility

Although definitions of CSR vary, they often reflect a concern with the "triple bottom line" – concern for people, the environment, and profit. The European Commission (EC) defines 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" (European Commission 2010). Kotler/Lee (2005: 3) define CSR as "a commitment to improve community well-being through discretionary business practices and contributions of corporate resources". They identify six specific types of CSR: cause promotions, cause-related marketing, corporate social marketing, corporate philanthropy, community volunteering, and socially responsible business practices. Kotler/Lee's conceptualization seems narrower and focuses more heavily on "traditional" forms of CSR compared to a broader focus on sustainability and sustainable development.

There are several benefits for engaging in voluntary strategic CSR including: decreasing operating cost, appealing to stakeholders and improving corporate reputation (e.g., Brown/Dacin 1997; Hall 2006; Kotler/Lee 2005; Levine 2008; Lewis 2004; Maignan/Ferrell 2004; Porter/ Kramer 2002; Sen/Bhattacharya 2001). Furthermore, Sen et al. (2006) argue that CSR can encourage other stakeholders to seek employment or investment opportunities with the company. They found that stakeholder perceptions of a company are positively related with the increased awareness of the company's CSR initiatives. Perhaps the most important finding by Sen et al. (2006) is the positive correlation between awareness of CSR initiatives and purchase intentions (see also Mohr/Webb 2005).

However, there are limits to the positive impact of CSR on corporate reputation. For instance, CSR does not seem to benefit corporations with "bad reputations" (Strahilevitz 2003; Yoon et al. 2006) or corporations that appear hypocritical when their CSR activities are compared with their business practices (Wagner et al. 2009). In addition, CSR efforts may backfire and damage an organization's reputation when they seem overly self-serving (Forehand/Grier 2003; Yoon et al. 2006).

3.   Corporate Philanthropy

As described above, corporate philanthropy is one aspect of CSR. Philanthropy has been known as one of the oldest forms of corporate social performance (Frederick 2006; Patten 2008). Cohen (2010: 315) describes philanthropy as "an altruistic action designed to promote the good of society". He says it falls within the social sphere (vs. the environmental sphere), but outside of a company's core operations, and that strategic philanthropic programs are good for business rather than an added expense (Cohen 2010: 316).

Kotler and Lee (2005: 144) describe corporate philanthropy as "a direct contribution by a corporation to a charity or cause". They identify eight major types of corporate philanthropy: (1) providing cash donations; (2) offering grants; (3) awarding scholarships; (4) donating products; (5) donating services; (6) providing technical expertise; (7) allowing the use of facilities and distribution channels; and (8) offering the use of equipment. Providing cash donations, grants, and scholarships for philanthropy purposes is self-explanatory. Donating products includes consum-

er products and food items. For example, this includes Walmart's donation of furniture products to the Susan B. Komen Breast Cancer Foundation or a pharmaceutical company's donation of medicines to disaster-stricken areas. Donating services includes companies donating non-tangible products to non-profit organizations. For instance, a corporation may donate free dental care for families in a domestic violence shelter (Kotler/Lee 2005) or accounting services to seniors in long-term care facilities. Providing technical expertise is when a company shares and provides their technical knowledge with others for philanthropic purposes, such as sharing strategies for setting up inventory control systems (Kotler/Lee 2005) or providing company experts to advise rebuilding strategies following a tornado. Allowing the use of facilities and distribution channels refers to companies that use their own facilities or distribution channels for philanthropic efforts. For example, a large supermarket chain could provide parking lot space for the collection of food donations or clothing donations from community members. Offering the use of equipment is when an organization lends their equipment for philanthropic reasons, such as providing trucks to the Food Harvest Bank or lending heavy machinery to a group constructing a community garden or park.

The importance of strategic philanthropy remains in spite of perhaps being overshadowed in recent years by the increased focus on more macro concerns such as sustainability and sustainable development that link societal development, environmental preservation, and economic development. Philanthropy alone probably is not sufficient to positively impact perceptions of corporate social responsibility. However, stakeholders are likely to expect it along with broader sustainability efforts. In addition, philanthropy is a form of CSR that organizations of any size might easily undertake and report to enhance an organization's CSR profile (Blombäck/Wigren 2009; Jenkins 2004).

Although it may be a small piece of the total CSR puzzle, philanthropy remains an important component. Other CSR foci such as sustainable development and anti-corruption probably seem more abstract to the general public and are more challenging for corporations to monitor and discuss with stakeholders. The fact that philanthropic activities such as financial donations, product donations, and service donations are fairly visible, tangible, and can be easily reported contributes to the ability of these activities to be easily understood and appreciated by the public. For example, the ability to report philanthropic activities is less complicated than reporting on complex issues like labor-management relations, respect for indigenous rights, and anticompetitive behavior. The more straightforward, tangible, quantifiable characteristics of philanthropy make it suitable for shorter reports like those amenable to social media platforms.

Ziek's analysis of CSR communication confirms that philanthropy is popular among corporations. He found that philanthropic activities were the most frequently reported form of CSR and that 66% of his sample reported on their philanthropic activities. However, Ziek's study did not identify different types of philanthropy.

Philanthropy is likely to vary as profitability varies. The Committee Encouraging Corporate Philanthropy (CECP) reported a decline in cash donations for 171 companies from the period 2007–2008 to 2007–2008 (Committee Encouraging Corporate Philanthropy 2010). However, CECP reported the number of formal employee volunteer programs offered by corporations in their sample increased from 46% in 2007 to 64% in 2009. Ninety-two percent of the companies in their sample reported having some type of domestic volunteer program. In addition, 62% of companies offered paid-release time programs and 54% offered off-the-clock volunteer programs.

Conducting philanthropic efforts also can benefit internal stakeholders (employees). Cohen (2010: 315) claims that corporate philanthropy can promote a stronger organizational culture because "employees can develop greater pride in their employer". In addition, a stronger culture can enhance employee involvement, create a better work environment, and increase employee retention (Cohen 2010; Committee Encouraging Corporate Philanthropy 2010; Zumer Interactive 2011). However, to reap reputational and tangible benefits from CSR efforts and philanthropy in particular, corporations need to communicate about their philanthropic activities to both internal

and external stakeholders. The ability to issue brief but understandable reports on activities may make social media an ideal reporting tool within a corporation's overall philanthropic strategy.

4.   Social Media and CSR Communication

A challenge in communicating about CSR is to create awareness of the philanthropy. This is where social media may have an important role to play. Research shows that stakeholders generally are unaware of an organization's CSR activities (Bhattacharya/Sen 2004; Pomering/Dolincar 2009). Also, stakeholders tend to be suspicious of organizations that seem to overemphasize their CSR efforts in paid advertising (Bhattacharya/Sen 2004; Morsing et al. 2008; Vorvoreanu 2009).

This paradox creates a bind for corporations. No reputational benefits accrue from CSR when stakeholders do not know about it. Therefore, communicating about CSR initiatives, including philanthropy, should be a priority for organizations (Brønn/Vrioni 2001; Cooombs/Holladay 2012; Esrock/Leighty 1998). However, research demonstrates that stakeholders dislike a "hard sell" where the corporation seems more interested in self-promotion or being self-congratulatory than the cause itself. Sen et al. (2006) characterize a corporation's CSR communication as "double-edged sword" that can damage an organization's reputation if mishandled. Coombs and Holladay (2012) refer to the "promotional communication dilemma" faced by corporations who need to communicate about their CSR efforts. Corporations simultaneously need to make stakeholders aware of philanthropic efforts but also need to avoid overemphasizing the corporation itself or seeming to spend too much money on communicating about their CSR. They recommend the use of reporting tools that enable stakeholders to seek and find the information they desire. Stakeholders who are concerned about CSR and philanthropy efforts should be able to access the needed information. Those stakeholders who are unconcerned with CSR may not be influenced by the efforts. However, those apathetic stakeholders could possibly develop negative feelings if the corporation is perceived to be overly focused on self promotion.

Social media seems to offer a viable alternative for communicating about philanthropy. Social media in the simplest definition is a blend of technology combined with social interaction on the web (Henry 2011). According to Henry (2011), social networking enables people to form relationships online using social media channels such as Twitter, Facebook, YouTube, blogs, Internet forums (e.g., discussion boards, discussion groups), LinkedIn, and Flickr. Corporations often use social media in conjunction with more traditional information dissemination tools like press releases, official corporate web sites, and pdf postings on websites. The low cost of social media tools is an attractive feature.

Barnes/Mattson (2009a) examined the presence of social media in Inc. 500 companies and confirmed the use of social media, particularly Facebook and Twitter, with Twitter being the top choice of SNS among companies. They report that companies are familiar with the use of SNS and are increasingly incorporating SNS into their strategic planning. However, Gomez and Chalmeta (2010) found that only 18% of the corporate websites in their sample included links to social media tools like Facebook and Twitter. Exactly how corporations are providing access to SNS is unclear.

The adoption rates of social media among corporations could be associated with the increasing popularity of SNS among the general population. According to the Pew Research Center (2010), 47% of online adults have used a SNS (Lenhart et al. 2010). Facebook is known as one of the most popular SNS with 500 million users in 2010 (Henry 2011). Lenhart et al. (2010) found that Facebook is a favorite SNS among adults. Estimates indicate users spend approximately 10 to 60 minutes everyday on the popular SNS (Ross et al. 2009). The popularity of Facebook and its potential for reaching stakeholders with CSR-related information has not gone unnoticed. Zumer Interactive Inc. (2011: 6) reports that 82% out of 50 global companies "will increase their investment in sustainable-focused activities on Facebook in 2011".

Twitter is another common social media platform that enables users to post short status updates also known as "tweets". According to Henry (2011), Twitter boasts more than 106 million accounts. Smith and Rainie (2010) report that eight percent of online users in the U.S. use Twitter. Twitter users can follow other subscribers through notifications of their status updates (Rybalko/eltzer 2010). Rybalko/Seltzer (2010) report that companies are creating multiple Twitter accounts to perform different functions and target different markets. For example, Bank of America has multiple Twitter accounts that emphasize a variety of topics including corporate news, careers, and community.

YouTube is another SNS that enables users to post and share videos online. A study by Madden (2007) found that 27% of online video consumers say they have watched or downloaded a video from YouTube. Madden reports that a growing number of YouTube users are young audiences ranging from 18-29 years old. Corporations can develop their own official YouTube channels and use them to broadcast informational videos about their corporations, products, and services. Because YouTube can provide consumers with a visual represention of the company, it is no surprise that it is a desirable medium for marketing purposes (Madden 2007). A survey by Leasing and Finance Foundation found that 7.9% of companies are posting videos on YouTube (Henry 2011). Zumer Interactive Inc. (2011) reports that more than half of the companies in their study maintain an official YouTube channel. However, these studies offer no insights into if and how CSR reporting was accomplished through YouTube.

An important consideration in corporations' use of SNS should be the ease with which stakeholders can locate the media. For example, Coyle, Mendelson and Hyo-Sook (2008: 40) assert that companies should design their website's navigation scheme to be "intuitive, predictable, and easy to find". If links to the corporations' social media are difficult to locate, this is likely to discourage stakeholders from using them. To encourage use, corporations should provide easy access to their social media platforms.

Trends in corporate communication indicate that corporations are embracing social media. Following the analysis of Barnes and Mattson (2009a), the present investigation explores if companies in the *Fortune* 100 are using social media to promote their philanthropic activities. Fortune 100 companies are similar to Inc. 500 companies in the sense that Fortune 100 companies are also recognized as powerful and profitable organizations that serve as role models for other companies in the industries (Barnes/Mattson 2009b). Research Question 1 and 2 pertain to issues surrounding the corporations' provision of social media links to Facebook, Twitter, and YouTube in general. These are important questions because corporations cannot use social media to promote their philanthropic activities if they do not use social media or do not provide easy access to the social media links.

> RQ1: Do the corporations in the sample (the top 20 and bottom 20 corporations in the Fortune 100) provide links to Facebook, Twitter, and YouTube through one of three access points?

> RQ2: Where are the locations for the access points to the links for the three types of social media?

Previous research indicates that social media are important communication tools for corporations and that CSR reporting on websites can benefit corporations in numerous ways. Currently there is no data on how leading corporations are using social media to promote their philanthropy. Research Question 3 focuses on the types of philanthropic activities posted and which social media were used to report the activities.

> RQ3: Which types of corporate philanthropic activities were reported through the three types of social media (Facebook, Twitter, YouTube)?

5. Methods

5.1. Sample and coding procedures

The initial sample for this study was composed of the top 20 and the bottom 20 corporations from 2010's list of *Fortune* 100 companies.

Determining the presence of a link to the social media site followed a three-step procedure. The presence of a link was ordered in terms of ease of access from the corporation's official home page. Trained coders stopped searching once the link to the SNS was located. First, the homepage was examined to determine if a link was provided on homepage. If there was no SNS on the homepage the coder proceeded to the next step to locate the SNS. Second, the "about us" tab on the hompage was used to determine if the tab linked the to a page providing the SNS access. If the social media still could not be located, a search engine (e.g. Google, Yahoo, and Bing) was used in the third step to determine if the corporation had any official social media link. Key words used in the search engine included the corporation's name and the specific social networking website (e.g. Walmart Facebook or Chevron Twitter). After exhausting those three steps and not locating a link to the company's SNS, the search stopped and the corporation was recorded as not having that type of SNS easily available. Each type of SNS was examined separately and access points were recorded.

All unofficial Facebook, Twitter and YouTube accounts were excluded from this study. Other exclusions included retweets on Twitter, the corporation's reply post to other Facebook users, and YouTube videos not posted on the corporation's official channel. The sample used for the analysis of philanthropic efforts included only those companies that provided a link to at least one social media site from one of the three access points described above. This resulted in a final sample size of 33.

After identifying the location of the link for each SNS, the coder focused on locating specific reports of philanthropic activities. Messages about philanthropy that reflected the eight categories of philanthropic efforts were recorded between the timelines of January 1, 2011 to April 1, 2011 for the top 20 corporations and April 1 to August 15 for the bottom 20 corporations. These time periods were selected for convenience and to avoid the Christmas holiday season when an unusual amount of philanthropic may occur.

The coders read through messages on Facebook and Twitter and viewed YouTube videos posted by the corporations. Reports of philanthropic activity were identified and coded according the social media in which it was reported as well as type of activity. The types of philanthropic activities were coded using Kotler/Lee's (2005) category system describing eight mutually exclusive types of philanthropy. Table 1 lists the eight types of philanthropic activities.

6. Results

RQ 1 asked if the corporations in the sample provide a link to Facebook, Twitter, or YouTube through one of three access points. The results reveal that 33 of the 40 companies (82.5%) provide a link to at least one of these social media via their official homepage, "about us" tab on the homepage, or through the use of a search engine. Crosstabs analysis was used to examine possible differences between the top 20 and bottom 20 corporations. The analyses revealed no significant differences in their provision of at least one of the three forms of social media links (upper 20 = 16 and lower 20 = 17). Hence, the upper and lower 20 corporations were combined for the subsequent analyses.

The number of links to the three social media were examined. The 33 companies averaged 2.54 types of links ($SD = .71$) with a range of 1 to 3. Four companies provided access to only one of the three types of social media, 7 offered two types, and 22 provided all three types of social media links via one of the three access points. YouTube links were the least common. Only the 33 companies that provided links to at least one or more types of social media that were available through the designated access points were used for the subsequent analyses.

RQ2 concerned the location of the links to Facebook, Twitter, and YouTube. The analysis considered companies ($n = 33$) that had at least one form of social media available through three access points. The access points were prioritized from most easily located (on homepage) to more difficult to locate (company name plus type of social media entered into search engine). If the link was provided on the homepage, that access point was recorded and the search for additional access points ceased.

Twenty-four corporations (72.73%) were identified through our search method as providing a link with access to Facebook. The link was available on the company's official homepage ($n = 13$, 54.17%), the "about us" tab ($n = 3$, 12.50%), and by using a search engine with the company's name and Facebook (e.g., Walmart Facebook) ($n = 8$, 33.33%).

The search method showed that access to Twitter was provided by 31 (93.93%) corporations. The link was available on the official homepage ($n = 14$, 45.16%), the "about us" tab ($n = 4$, 12.90%), and by using a search engine with the company's name and Twitter (e.g., Walmart Twitter) ($n = 13$, 41.93%).

Access to You Tube was available from 29 (87.88%) corporations. The link was available on the official homepage ($n = 10$, 34.49%), the "about us" tab ($n = 4$, 13.79%), and by using a search engine with the company's name and YouTube (e.g., Walmart YouTube) ($n = 15$, 51.72%).

RQ3 asked what types of philanthropic activities were reported through the three social media platform. Table 1 reports the breakdowns for the frequencies for types of philanthropy and the social media in which the philanthropy was reported. Of the 33 corporations with social media links, 22 (66.67%) reported some type of philanthropy through the designated access points. The number of corporations using social media to report specific philanthropic activities was 14 for Facebook (63.64%), 22 for Twitter (100%), and 9 for YouTube (40.91%).

Type of Social Media

Type of Philanthropy	Facebook		Twitter		YouTube		Combined	
	n	%	n	%	n	%	n	%
Cash donations	28	(49.12)	41	(55.40)	3	(33.3)	72	(51.40)
Donating products	14	(24.56)	11	(14.86)	2	(22.22)	27	(19.30)
Donating services	7	(12.28)	7	(9.46)	1	(11.11)	15	(10.71)
Offering grants	3	(5.26)	8	(10.81)	2	(22.22)	13	(9.29)
Awarding scholarships	4	(7.01)	3	(4.05)	1	(11.11)	8	(5.71)
Providing technical expertise	0		2	(2.70)	0		2	(1.42)
Offering equipment	0		2	(2.70)	0		2	(1.42)
Allowing facilities & distribution channels	1	(1.75)	0		0		1	(.71)
Total	57	(40.71)	74	(52.86)	9	(6.43)	N = 140	

Table 1. Frequencies of Philanthropic Activities by Type of Social Media

A total of 140 philanthropic activities were reported by the 22 corporations across the three SNS. Twitter was used more than the other two forms of social media. Twitter was used to report slightly over one-half of the activities ($n = 74$, 52.86%). Facebook was used to report 40.71% ($n = 57$) of the philanthropic efforts and YouTube accounted for 6.43% ($n = 9$) of the report.

The eight types of philanthropic activities were coded and their distributions across types of social media are shown in Table 1. The most frequently reported philanthropic activity was providing cash donations, which accounted for about one half (51.40%) of all philanthropic activity. Cash donations were followed by donating products ($n = 27$, 19.30%), donating services ($n = 15$, 10.71%), offering grants ($n = 13$, 9.29%), and awarding scholarships ($n = 5$, 5.71%). The other three types of philanthropy were infrequent.

7.   Discussion and Conclusions

The results of this study indicated that the majority of the 40 corporations in the sample use at least one form of SNS and that about 67% used all three types. One explanation for the absence of social media links could be the fact that some of these corporations were business-to-business (B2B) operations. For instance, Berkshire Hathaway is a B2B that oversees numerous other companies and need not focus on cultivating awareness among the general public (Berkshire Hathaway Inc. 2011).

About half of the companies provided a link to their Facebook page and Twitter page through their official home page (54.17% and 45.16% respectively). In contrast, the corporations' YouTube links were most often accessible through the use of a search engine.

Although it is possible that the social media links might be located in some other way, our method covered the locations where stakeholders would be most likely to search for the links.

Somewhat surprisingly, 18 of the 33 (54.54%) corporations that did offer at least one social media link required the use of a search engine such as Google for the location of SNS. More specifically, 6 of those 18 (33.33%) required the search engine to locate all three SNS. This seems inconsistent with design recommendations aimed at simplifying stakeholder access to information and social media tools.

Consistent with previous work that reported that Twitter is extremely popular among corporations, Twitter access was found most frequently (93.93%). However, statistics show that the general public's use of Twitter is greatly overshadowed by their preference for Facebook (Henry 2011; Lenhart et al. 2010; Smith/Rainie 2010). The general public's lack of interest in Twitter may mean that corporate philanthropy Tweets are never seen. Nevertheless, many companies have embraced Twitter due to its low cost and ability to develop multiple accounts to reach different target markets (Rybalko/Seltzer 2010).

In all, 22 companies that were identified as providing links to at least one form of social media were responsible for 140 posts about philanthropic activities. About one half of those posts were through Twitter. The restricted length of Twitter messages (140 characters) severely limits the amount of information that can be provided about a philanthropic activity. This makes Twitter well suited for very simple reports of the amount of money donated to a specific cause. Providing additional information beyond a concise statement of fact is not feasible via Twitter. In spite of that limitation, Twitter was used twice to report somewhat more complex activities like providing technical expertise ($n = 2$, Fannie Mae) and offering equipment ($n = 2$, General Motors and Walmart).

In contrast to Twitter's 52.85%, Facebook was used for 40.71% and YouTube was used for 6.43% of the total posts during the sampling periods. The distribution of types of activities was fairly similar for Facebook and Twitter. However, Facebook was used about 10% more often to report product donations. Twitter was used about 6% more often to report cash donations and grants.

Corporations that had at least one accessible link to social media and had the largest number of philanthropy postings were Tyson Foods ($n = 20$); Walmart ($n = 20$); Travelers ($n = 14$); CVS Caremark ($n = 9$); General Motors ($n = 9$); Bank of America ($n = 8$); Chevron ($n = 8$); Ford ($n = 7$), and Rite Aid ($n = 7$). These represent a diversity of industries and suggest that industry should not be a limitation in reporting philanthropy.

Considering Facebook alone, the greatest number of postings were from Tyson Foods ($n = 11$), Ford ($n = 7$), CVS Caremark ($n = 6$), and Travelers ($n = 5$). Ford relied solely on Facebook. Ford and AT & T ($n = 2$) were the only two that relied solely on Facebook for reporting their philanthropy.

Corporations that had at least one identifiable link to social media but provided no links to Facebook included Bank of America ($n = 7$ on Twitter and $n = 1$ on YouTube) and General Electric ($n = 1$ on Twitter and $n = 1$ on YouTube). In light of the popularity of Facebook, corporations probably should consider using it to report philanthropy. Research indicates the Facebook platform is familiar to most adults.

Some relied solely on the identified Twitter link to post their philanthropy. This group was composed of Citigroup ($n = 2$), Fannie Mae ($n = 2$), McKesson ($n = 2$), Massachusetts Mutual Life Insurance ($n = 2$), and Wells Fargo ($n = 2$) which represent the commercial banking, financial, health care wholesale, and insurance industries. These corporations were relatively inactive on Twitter and absent from the other social media platforms for the sampling period.

The corporations that used YouTube to report philanthropy included Bank of America, Chevron, Delta Airlines, Dupont, General Electric, General Motors, Tyson Foods, Verizon, and Walmart. Often corporations had an official YouTube channel that pertained to various aspects of their business and was focused on products, services, and their commercial advertising (e.g., Travelers, Amazon, Bank of America, AT & T). However, a few channels were targeted to philanthropy (e.g., Walmart Community Action Network and TysonCommunity's). Walmart, for example, used a YouTube video to document its grant to provide breakfast in schools. TysonCommunity's YouTube video demonstrated how they prepared food for tornado victims in Joplin, Missouri.

Although YouTube itself is very popular, only a handful of videos posted on YouTube capture viewers' imaginations and go viral; it is doubtful that a video reporting philanthropic activities could generate intense interest. Nevertheless, the advantage of video is the ability to visually portray actions and incorporate donors and recipients into the videos. This is likely to be meaningful to the people involved. Also, the YouTube videos may serve important employee relations functions by boosting moral or enhancing identification among those responsible for the effort. Given that videos are more costly to produce than text-based messages, corporations may feel their efforts are better directed elsewhere.

7.1. Limitations

This study was exploratory and descriptive and subject to several limitations. Thus it does not attempt to generalize to all corporations but rather seeks to illuminate how these elite corporations use three SNSs to report philanthropy. Critiques of research that do not employ random sampling methods and rely on small samples are applicable.

Limitations also stem from the method used to study social media reporting. This research examined reporting in a limited time frame, only three types of social media, and only three access points to those social media links. Hence, the results may describe practices during the selected periods but not represent the full potential of social media for reporting philanthropic activities to stakeholders. The research also did not examine if the same philanthropy activity was reported through more than one SNS and did not compare reporting of the same philanthropic activity across the three social media. Moreover, although the research addressed corporate reporting of philanthropy via social media, the study focused on one-way communication (corporation to stakeholders) and ignored the dialogic potential of the media. In that sense this study was not so

much about the *social* aspects of social media reporting about philanthropy but rather more focused on how corporations used SNS as a *one-way* reporting tool.

7.2. Directions for Future Research

Future research should examine a larger, randomly selected sample of corporations over a longer time period. Both privately held and publicly held companies could be examined for differences in reporting on types of philanthropic activities. Including smaller companies also would provide additional insights into how philanthropic reporting through social media can be adapted to their scale of operations. In addition, the SNS reporting practices of corporations outside of the elite *Fortune* 100 or 500 should be examined because research indicates *Fortune* 100 companies engage in more cash donations than other companies (Committee Encouraging Corporate Philanthropy 2010).

Comparisons also could be conducted concerning the philanthropy across various types of industries. Differences in SNS reporting across industries may be important because research indicates that industries vary in the types of philanthropic activities in which they engage and this may be a function of their level of anticipated profit margins in particular industries (Committee Encouraging Corporate Philanthropy 2010). The CECP found that companies in the same industries tend to share similar philanthropic goals, have overlapping external stakeholders, and face similar business challenges.

Future studies could include other variables of interest such as the impact of natural disasters on philanthropic activities, retweets by corporations, and the facilitation of public donations by companies (e.g., the company offers stakeholders an opportunity to donate through the organization to a specific organization like the Red Cross or to a cause such as earthquake or tornado relief). For example, do stakeholders perceive the facilitation of stakeholder donations is a type of corporate philanthropy effort even though the corporation is not matching stakeholder donations?

Finally, future research on philanthropy should focus on the interactive nature of social media. How can interactive features be used so that the corporation is not simply reporting on philanthropic activities but also *dialoging* with stakeholders about the activities? The social dimensions of Facebook, Twitter, and YouTube deserve increased attention in research on philanthropy reporting.

7.3. Implications for Practice

This results reported here indicate that corporations are able to report a range of philanthropic activities through social media. Examples of all eight types of philanthropy identified by Kotler/ Lee (2005) were identified in the data. However, the ability of stakeholders to learn about philanthropic activities can be hampered by the difficulty of locating the SNS used for reporting. A fundamental concern must be creating easy access to desired information. Corporations who hope to build reputational capital must report their philanthropy in a way that does not seem overly self-interested. Allowing stakeholders to decide if and when they want to access information about philanthropy could help avoid a boomerang effect from self promotion.

Strategic reporting of philanthropy should coordinate messaging – but not necessarily repeat the exact content of messaging – across social media. Content can be adapted to fit the constraints of the media. Reporting should also consider that most stakeholders are more likely to consult Facebook than Twitter. However, both SNS can be used to disseminate similar information. Facebook postings can be longer and provide more background information than Tweets. Moreover, both Facebook and Tweets can provide links to additional information that may be provided on the CSR portion of the corporation's official website.

Finally, corporations should consider how YouTube could be used to document their good works. The findings from CECP indicate that employee volunteer programs are very popular

among corporations. Employee identification and satisfaction might be enhanced by asking employees to creatively document their experiences by acting as videographers and actors.

8.   References

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