



Corporate Social Responsibility (CSR) information disclosure by annual reports: the Deutsche Post-DHL case (1998-2011)

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ABSTRACT

The use of annual reports as a communication tool is widely investigated by academic researchers. Some researches specially analyse the social and environmental disclosure practices of the firms in their annual reports. The paper aims to examine the place taken by these questions in the communication of Deutsche Post-DHL. An analysis of data provided by 14 annual reports (1998-2011) was conducted. The findings show changes in the CSR communication strategy and highlight four periods that we called: Absence, Awareness, Acceptance and Active Responsible leadership. We suggest that the company wants now to investigate a political dimension of CSR.

Keywords: Corporate social responsibility, Providers of logistics services, Annual report, Non-financial information disclosure

JEL Classification: M14, L91

Introduction

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Interest for other topics than financial in the company's management reports is not new. Lentz and Tschirgi (1963) already studied the place taken by the ethical questions in the annual reports of a set of 219 American companies. Nevertheless, this interest increases as well in the academic world as in that of the company (private or public). Dependent on this growing interest for the social, environmental and societal questions, the requirement in information on these topics increases, as Adams and Frost (2004) underline. The management report, a traditional support of disclosure of the financial information to the shareholders, allows nowadays many companies to communicate on their actions in these fields.

Many academic works have dealt with the representation the companies give of themselves in these reports (Igalens, 2004 and 2006). They often tend to compare ratios of companies belonging to the same branch of industry (Gendron, 2006) or to "comparable" companies, for example those of the CAC-40 for Igalens (2006). Ortiz Martinez and Crowther (2008) choose another way to address this issue. They studied the annual reports written by Shell between 1998 and 2003. This approach, the longitudinal study of annual report, had been initiated by Hogner (1982) and had been taken again by Guthrie and Parker (1989) and Tsang (1998). Besides, Igalens (2006) underlines the interest of this kind of analysis.

We thus made the choice, in this work, to study the evolution of the place of environmental, social and societal information in the annual report of Deutsche Post-DHL since 1998 in order to try to understand how their diffusion evolves. Indeed Du et al. (2010) suggest that there is an urgent need to better understand how to communicate in a more powerful way towards the stakeholders.

In a first part, we propose a panorama of the theoretical available fields to analyze the diffusion of environmental information. In a second part we present the framework of our research. Then in a third and last part we present the principal results of them.

Theoretical bases

Several theoretical fields are available (Dhaoudi, 2008; Oxibar, 2009), each one bring a different approach. A first theoretical field describes the company as an "economic and opportunistic actor" who seeks to understand what it is responsible for and how to use CSR as a strategic lever allowing to create value. A second theoretical field describes the company as a "social actor". A last field describes it as "a political actor in a globalized society" (Dhaoudi, 2008).

Evolution of CSR

Building on the research works of Bowen (1953), the concept of CSR emerges in the business management. In his book, Bowen advances that the companies must integrate social dimension in their strategy. "The theories of the ethical moralist

current (Ethics Business) affirm the existence of a moral responsibility for the companies with regard to the society and the future generations and postulate that the company has, by nature, a statute of moral agent, able to distinguish the good and the evil thus having the moral duty to act in a socially responsible way” (Capron and Quairel-Lanoizelée, 2004, p.93).

A first question arises: for what is the company responsible?

One of the first conceptual models of CSR is proposed by Carroll (1979). It described the obligations which each company has to face. The company has four types of responsibility: 1) economic (the firm must be as profitable as possible); 2) legal (it must perform in a consistent manner with law and the regulations authorities); 3) ethical (it must act by respecting the moral norms of society); 4) philanthropic (it must act in a consistent manner with the charitable expectations of society).

A second model is proposed by Wood (1991). It specifies the approach of Carroll (1979) by integrating three levels of responsibility for the company: responsibility at the institutional level, at the activities level and at the individual level.

In 2001, the Commission of the European Communities publishes a green paper aiming at the promotion of CSR. It presented 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. Being socially responsible means not only fulfilling legal expectations, but also going beyond compliance and investing “more” into human capital, the environment and the relations with stakeholders”.

This very voluntary vision of the CSR was re-examined in 2011. In a context of financial crisis and confidence crisis, a new definition, less “constraining” was retained. The European definition of the CSR is from now on the following one: “the responsibility of enterprises for their impacts on society”. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders”. The CSR thus starts from now on, in the European vision, by the respect of the legislation, in agreement with Friedman (1962) for whom the company has only one responsibility: the pursuit of profit in the compliance with the rules of competition.

Another question deserves to be raised: why do companies undertake environmental, social or societal initiatives and why do they communicate on this

subject? CSR is perceived as a mean to achieve economic goals. Research in management led to various typologies of strategies undertaken by the firms. We will retain in particular the typology suggested by Oliver (1991). Oliver (1991) identifies five strategies respect that organizations may enact as a response to institutional pressure: acquiescence, compromise, avoidance, defiance, manipulation. Capron and Quairel-Lanoizelée (2007) propose to classify these strategies into two categories: defensive strategies on the one hand and reactive or pro-active strategies on the other.

Companies must now raise the question: to whom am I responsible? Consequently, as underlined by Capron and Quairel-Lanoizelée (2004), the concept of stakeholder will be largely mobilized.

Contributions and limits of the stakeholder theory

It was Freeman (1984) who was attributed with the definition of the stakeholder theory. However, Mercier (2006) points out that Freeman itself took as a starting point former work in order to develop this theory in which “the company is at the very heart of a set of relations with partners who are not only shareholders, but also actors interested by the activities and the decisions of the company” (Capron and Quairel-Lanoizelée, 2004, p. 97). The term of stakeholder refers to “any group or individual who can affect or is affected by the achievement of the organization's objectives” (Freeman, 1984, p.46). The organization is consequently in the center of a complex network of relations with various individuals or groups of individuals.

The model of Wood (1991) has increased the list of the stakeholders presented by Carroll (1979). It distinguishes the primary stakeholders and the secondary stakeholders which insert the company in a global environment, in a holistic vision. Carroll (1991) proposes additions to its original model. The stakeholders are clearly defined: owners, customers, employees, community, competitors, suppliers, social activist groups, public at large...

In an exploratory phase, the stakeholder theory makes it possible to describe a certain number of relations between the organization and its environment, including, for example, the disclosure of financial and/or non-financial information (Gray et alii, 1996). Thus, the work carried out by Ullmann (1985) is one of the first studies on this topic. According to Ullmann, the amount of non-financial information disseminated by a company is a basis for a dialog with its various stakeholders. The dissemination strategies depend on: (i) the stakeholder power; (ii) the manner the board of management considers CSR; (iii) the past and current economic performance.

In order to understand why companies disclose non-financial information, researchers replace the company in its social context. Dowling and Pfeffer (1975) affirm that “Organizations seek to establish congruence between the social values associated with or implied by their activities and the norms of acceptable behavior in the larger social system of which they are a part. Insofar as these two value systems are congruent we can speak of organizational legitimacy”. Consequently the legitimacy theory is largely mobilized.

The legitimacy theory

According to the institutional theory, the organizations do not depend only on material and informational resources to survive but must also ensure their legitimacy toward their strategic environment (DiMaggio and Powell, 1991). Wood (1991) integrated legitimacy like great principle of the corporate social responsibility: society grants legitimacy to the company. If this one does not use its economic power to the benefit of the society, it risks losing legitimacy.

Legitimacy is defined by Suchman (1995) as « a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions». Suchman ensures that the companies can build their legitimacy by a frequent and intense communication.

Many past studies have examined how companies disclose social and/or environmental information to their stakeholders as a means of legitimating their activities (Deegan and Gordon, 1996; Wilmshurst and Frost, 2000; Campbell, 2003).

Swanson (1995) highlights three great motivations for integration of social and/or environmental actions by the company and we can apply them to the diffusion CSR issues: (i) to achieve goals in terms of profitability, return on investment, volume of sales. It is in this case a communication on the economic performance of the organization; (ii) to meet stakeholder expectation by legitimating the action of the organization. It is then a communication directed towards the stakeholders; (iii) to affirm these dimensions in the company identity. It is then a communication driven by the values of the company.

A political concept of CSR

Matten and Crane (2005) conceptualize the “corporate citizenship” concept and show that the companies working in a context of globalization wanted to play a role in fields which belong traditionally to the States. They propose to use the term “Corporate Administration of Citizenship”. Scherer and Palazzo (2007) are using Jürgen Habermas's classic work, “the deliberative democracy”, to define the bases of a political theory of the CSR. Dhaoudi (2008) defines the political view of CSR

as the trend towards the resolution of global environmental and social challenges, where the firm acts as a co-operator with the national and international organizations and institutions and participates to the deliberative process of policy-making, which is the traditional role of governments and international organizations.

Methodology

We present successively the field of the research and the methodology used.

The logistics sector as a research field

To answer our question we chose to center us on a particular sector: the logistics services providers sector (LSP). The review of the literature on the topic of the logistic service providers carried out by Marasco (2008) shows the interest carried by the researchers with the sector of the logistic service but also shows that the researchers are not interested (or little) in LSP-CSR links whereas this sector is very sensitive to the environmental and social problems. Jupe (2005) classifies the transport sector among the sectors sensitive to the environmental questions and Oxibar (2009) affirms that this sector has “an environmental visibility” because of the consumption of natural resources. The LSP are subject to national and international laws such laws on the working time. The sector is also well known for difficult work conditions (truck drivers for example or cold storage workers).

Who are the logistic service providers? From the middle of the eighties, the industrial and commercial enterprises withdraw from the operational logistics activities which do not form the heart of their activities. Thus a new contributor emerges in the supply chain, the logistics service provider. They provide specific means of transport and storage capacity to shippers and now they are widening their services portfolios, offering services like co-packing or parcel tracking... (Paché, 1994; Fulconis and Paché, 2005).

In 2006, the European commission has restated its goods transport policy by admitting the significant role of a better logistic organization to reduce the “bottlenecks”, sources of negative externalities. Thus, the European commission has made a special focus on logistics as “priority (...), insofar as advanced and integrated solutions can contribute to optimize the operations of transport and to thus make it possible to dissociate the effects of pollution, congestion and energy dependence”. This declaration was followed by the adoption of a Logistics Action Framework in October 2007, comprising a set of supposed concrete measures, such as: (i) to improve the effectiveness and interworking in the field of communication and information technologies to ensure the best tracking of the products; (ii) to create logistic terminals and to improve their effectiveness; (iii) to improve the formation and the licensing of the transport logisticians like the other staffs implied

in the management of logistic flows; (iv) to define methodologies and indicators for the logistics performance evaluation in Europe and to create a recognition label of logistic excellence in transport and supply chain.

Our research is focused on DHL, the service provider classified n°1 of the logistics service provider in France by the professional *Logistiques Magazine*. DHL is also described as a “world leader of logistics”.

We thus decided to work on the annual reports of the period 1998-2011. Why this choice? The DHL Company is founded in 1969 by Adrian Dalsey, Larry Hillblom and Robert Lynn in San Francisco to transport documents by plane between San-Francisco and Honolulu. Starting from 1998, Deutsche Post AG takes participations in this company. In 2001, the participation becomes majority and in 2002, DHL becomes a subsidiary of Deutsche Post World Net. Apart from its sphere of activity, the choice of this company is also explained by its nationality. The German companies do not have obligations to divulgate non-financial information. Germany is considered one of the countries with the weakest constraining CSR federal regulations. The furnished information is also “voluntary” and not imposed by a regulation authority (Gamerschlag and al, 2011).

Research method

Jenkins and Yakovleva (2006) confirm that the annual report is a traditional support for disclosure of the financial information to the shareholders. It also makes it possible for many companies to communicate on their social and environmental actions. A significant number of studies conducted on this topic were based on the analysis of the annual report (or on the sustainable development report). De Serres et al.(2006) provide a detailed literature review on this topic.

The first stage of our research was the collection of the reports (in pdf-format), on the institutional site of Deutsche Post - DHL. We retained the reports in English language. We have collected fourteen annual reports.

The choice of the analysis unit is a problem often mentioned in prior research project. Which unit have to be used: the sentence (Gray and al., 1995), the word (Deegan and Gordon, 1996) or the equivalent-number of pages (Oxibar 2005) ? Taking into account the size of the studied population we wished to understate the error risk by retaining the smallest analysis unit : the word. In addition, a sentence like this “We aim to reduce our use of fossil fuels, lower CO2 emissions and by 2012 to cut greenhouse gas emissions from our road transport activities in Europe by 5% compared with the 1990 level” contains several information concerning the environmental policy of the company.

We carried out a content analysis by retaining the procedure of counting specific terms inside the report. According to Gamerschlag and al. (2011), this method is

highly reliable: it always gives the same results and can easily be repeated, which is essential in a longitudinal analysis. We used the research function of “Foxit Reader” software after having manually tested its validity. This function gives for each required occurrence the context in which it appears. We checked that the context corresponded each time to our research area. For example when we counted the number of occurrences of the word “Environment”, we selected only those relating to the natural conditions, by eliminating the economic references to the environment. Outside of the context, the word loses its relevance (Milne and Adler, 1999).

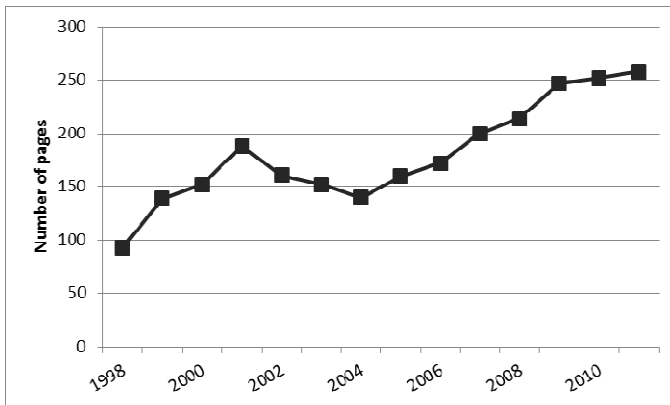
We are however conscious of the weaknesses of the word as analysis unit: it does not take into account not-narrative elements like pictures or graphs as is underlined by Unerman (2000).

The identification of the “key words” was done by using the Global Reporting Initiative (GRI) guideline, which is recognized as a reference and used by many firms and in many academic studies (Holder-Webb and al.2008). We retained a list of 34 key words which is given in appendix 1.

Presentation and analyzes results

General presentation of the annual reports

Considering first the number of pages of the annual reports, we observe, after a low peak in 2004, a continuous increase of the number of pages (+ 84% between 2004 and 2011), with a stabilization since 2010 (+2% in 2010 and in 2011).



Graph 1: Number of pages in the annual reports of Deutsche Post-DHL

Each year, the annual report has a title trying to emphasize the strong tendencies of the company: to build a world group, to show its interest for the customers, to

show that in spite of its size the company can act locally... No title of report lets explicitly appear the CSR is taking into account by the company. The strategic will to become the worldwide leader in the transport-logistics sector is clearly set out in 1999: “Deutsche Post World Net on its way to becoming n°1 worldwide. De Serres et al. (2006) talk about a will of “Leadership”. This reflects the strategy carried out by the Deutsche Post group since 1998 to be not only a mail distribution company but to become the a worldwide leader. Since 2007 we find in the annual reports sentences like “As the world’s largest logistics service provider”, “As the largest company in our industry”...

Note however that the title of the 2009 report “Showing respect. Delivering results” and especially the subtitle “By respecting people, the environment and our society, we are delivering results for everyone” marks the commitment from Deutsche Post-DHL to the CSR dimensions.

The chairman’s letter: a strategic point of reference

Attarça and Jacquot (2005) write about the chairman’s letter in the annual report: “It is a homogeneous and representative support of the perceptions and concerns of the management board which is intended to be addressed directly or not to all stakeholders (...). It constitutes the most read part within the annual report, the most important information and appreciation source but also a basis for a decision”.

Since 2000, the annual report is introduced by a “letter to the shareholders” whereas it was previously introduced by the “Word of the CEO”. In the 2011 report, this letter is replaced by the interview with the CEO.

The length of the CEO’s letter varies over the period, passing from 1272 words in 1998 to 1162 in 2009, with the lowest level reached in 2001 (338 words). The counting of the most frequently words used (by eliminating the determinants, the prepositions, the conjunctions, verbs like to be, to have... as well as the names of the company) show that the Environment term or associated terms are never among the most mentioned terms. Beyond simple counting, we sought in which context the word “Environment” is used in the CEO’s letter: when it appears “Environment” is always related to the economic environment or to the strategic environment of the firm.

At first sight, we thus could conclude that there is little interest from the Deutsche Post-DHL group with the CSR-issues. However, Attarça and Jacquot (2005) affirm that “taking into account the heterogeneity of the readers (...), it is not always obvious to choose the nature of information to be disclosed in priority considering requirements often perceived as contradictory”. This assessment is supported by Oxibar (2009): “the chairman must rationalize the allocated space to answer

concurrent requests. Thus, the allocation of space within the annual reports appears founded on the perception of the importance of issues for the report's readers".

Three categories of stakeholders seem to be important by reading the CEO's letters: First, the shareholders to whom the CEO directly speaks to, then the employees and finally the customers.

It is not insignificant that the addressee of the letter change in 2011. The CEO does not address to the shareholders only anymore but, by the means of the interview, to any person who reads the report, therefore to any stakeholder interested by the information disclosed in the annual report. The interview brings also more proximity between the reader and the company's leader (Igalens, 2006).

Social, environmental and societal information : Where? How much? What? Which form?

- *An evolution of the localization of environmental and social information*

The structure of the reports is relatively stable from one period to another, with nevertheless some ruptures concerning the topic which interests us. From 1998 to 2011, a part of the report is clearly devoted to the employees. This part is called "Personnel" between 1998 and 2000. Starting from 2001, it is entitled "Employees". It is also in 2001 that for the first time the term "environment" (environmental report) appears in the summary of the annual report. It is quickly replaced by a broader vision, exceeding the only notion of the environment, for finally being included in a paragraph on the non-financial indicators of the company. Starting from 2007, the information concerning the employees, the environment and societal issues will be included in this paragraph.

The accessibility to the CSR issues must be perceived like a signal of the importance given by the companies to this topic (Lymer and Tallberg, 1997). We adopt here, in Figure 1, the proposal of Oxibar (2009), i.e. to classify information according to four levels of depth, therefore according to its location in the annual report: chapter (1), section (2), paragraph (3) finally subparagraph or diffuse, even absent, information (4).

	Social	Environment /Societal
1998	1	4
1999		
2000		
2001		
2002	2	2
2003		
2004		
2005		
2006		
2007	3	3
2008		
2009		
2010		
2011		

Figure 1: Information location in the annual report

The location of the CSR issues (employees, environment and societal issues) seems to be stabilized since 2007.

- *Diffused amount of non-financial information*

Over the period examined, 4.1 pages is the average number of pages in the annual report dedicated to the presentation of social issues (Personnel then Employees) and 1.5 page to the environmental and societal issues (Corporate responsibility since 2009). The most largely disclosed issue thus concerns the social dimension (issue relating to the employees) and not the environmental dimension. Social issue (on the employees) is always present and evolves in a range between 2.5 and 6 pages. Environmental and societal issues are absent between 1998 and 2000. It is in continuous evolution between 2003 and 2010. As many former studies have shown, these results highlight the constant interest of DP-DHL for the social questions in the annual report and the growing interest for the environmental and societal questions (since 2001).

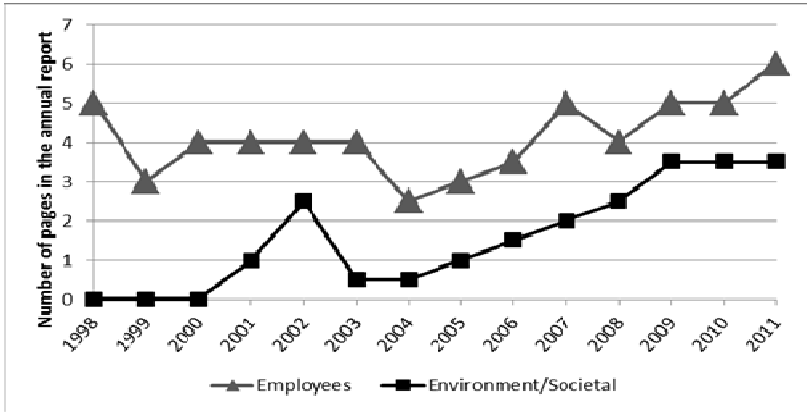


Figure 2: Number of pages dedicated to CSR issues in the annual reports

While CSR issues increase over the period in the annual report (Figure 2), their relative weight remains always lower than 2% (Figure 3).

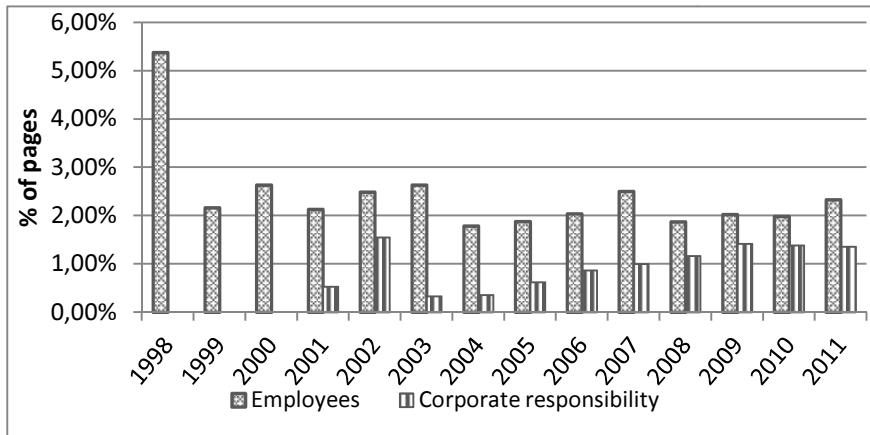


Figure 3: Relative share of CSR issues in the annual reports

- Which non-financial information is present in the annual report?

We counted the number of occurrences of the 34 GRI-key words selected, representing environmental, social and societal dimensions. This counting highlights a very clear increase between 1998 and 2011 (multiplication by a factor 6 of the full number of occurrences of these terms in the annual reports).

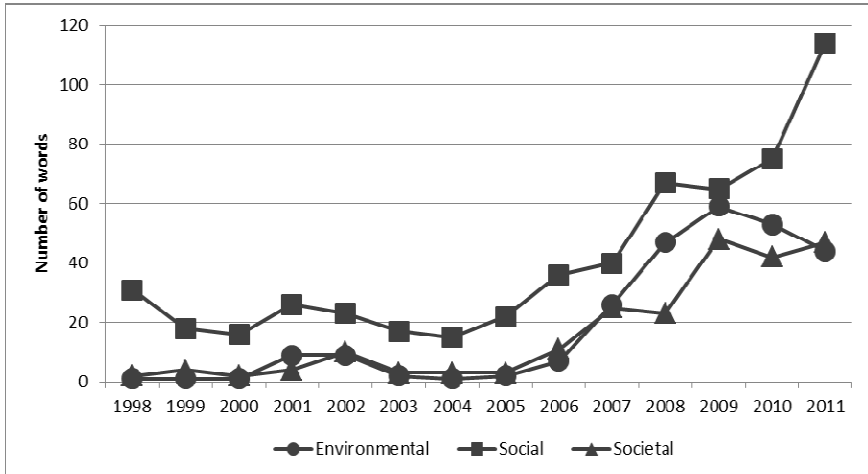


Figure 4: Number of words relating to CSR issues in the annual reports

The environmental terms which appear more frequently are : Materials, Energy and Emissions. “Energy” is always present since 1999, even if declining since 2010 in favour of the term “Emissions”. Some terms appear in a more sporadic way: noise, water, waste... and others are never used : effluents, biodiversity...

The items relative to the social issues that have the most important frequency are: health and safety, formation and employment. These three terms are present in all the reports between 1998 and 2011. Other terms are used continuously only since 2004 for “Idea Management” and since 2006 for “Diversity”. Some terms are never used: equality of remunerations, absenteeism, some terms are seldom used “collective agreement”, “illness rate”, “equal opportunities”, “trade-union”, or “bargaining”.

The three most frequent societal terms are “compliance”, “education” and “public policy”. “Anti-competitive behavior”, “Fines” and “Sanctions” never appear.

We show here, just like Andrew and Wickham (2010), the presence of “core CSR disclosures” who are present in each report of the examined period (Energy, Health and security, training...) and of the “peripheral CSR issues” which are specific answers to questions or crises (Andrew and Wickham , 2010) and which could be compared with “just-in-time tactical responses” (Schrage, 2004).

“Education” was a “peripheral issue” between 1998 and 2005 and became a “core issue” starting from 2006. “Noise” was thus a topic in 2001 and 2002 which then did not appear anymore in the annual reports. That corresponds to the period during which the night operations of DHL on its regional platform near Brussels have been largely criticized because of the noise level. In the field of employee safety, the word “Anthrax” appears ten times in the 2001 annual report, one time in 2002. It did not, of course, have any occurrence before this period nor afterwards. The presence of the word “Anthrax” in the annual report shows that the company has not failed to take the steps needed to safeguard the health of its employees and its customers: “An issue that caught the attention of the media in 2001 was the threat of letters that supposedly contained anthrax spores (...) However, we have taken all imaginable precautions as part of a comprehensive security scheme (...) in order to protect our employees and our customers (page 52 of the 2011 report).

- *Form of the disclosed information*

The information can be disclosed in various forms (narrative information, quantitative information which can be a number, a percentage, a money value, a row). Information can also be presented in a table or a graph even in a picture.

Non-financial information contained in the annual report is mainly qualitative. When it is quantitative, this information is mainly a number, in rare cases a percentage. Starting from 2006, the company provides quantified information (number of vehicles using natural gas, number of tons of emitted CO₂...) but no information of monetary nature is provided. Finally it is mainly a “positive” information that is disclosed. Terms like “noise, congestion, incident, pollution...” do not have any occurrence. In 2009, the report mentions the numbers of death on the workplace (Number of workplace-related deaths”. In 2010 and 2011, “death” is replaced by “Number of fatalities due to workplace accidents”.

These results are in conformity with those of former studies, and in particular Oxibar (2003) which shows that the privileged form of environmental information disclosure is qualitative and descriptive.

A communication directed towards which stakeholders?

In the annual report, the most frequently cited stakeholders are, by decreasing order amongst occurrences: customers, employees, shareholders. This order is identical between 1998 and 2011 (see figure 5). Oxibar (2009) highlighted a slightly different classification: shareholders, customers, employees and environment.

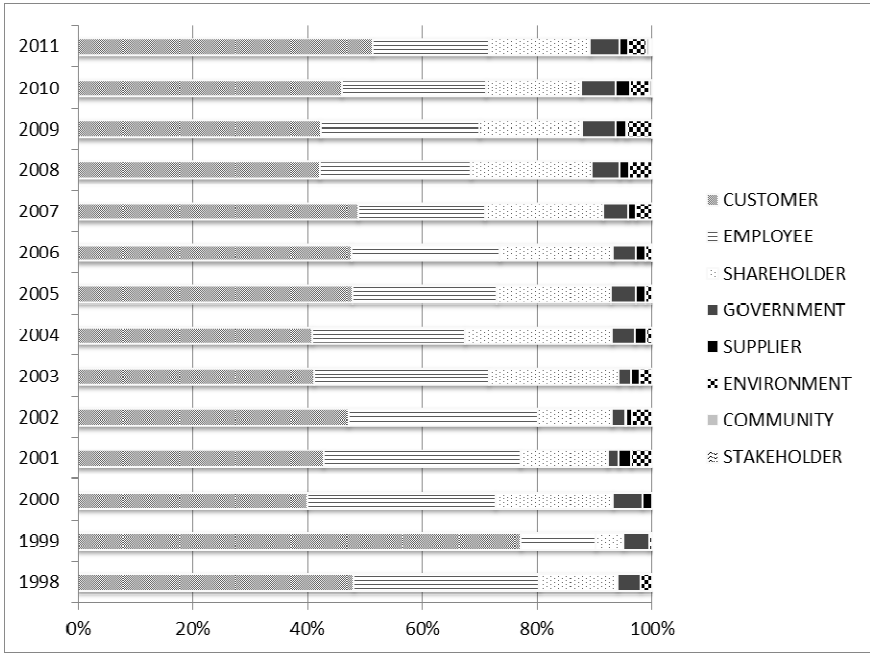


Figure 5: Stakeholders cited in the annual reports

We made a comparison with the independent sustainability reports which are available on the site of the company and published in 2003, 2006 and each year since 2008. The results are very different: “Government” and “Environment” are most frequently mentioned.

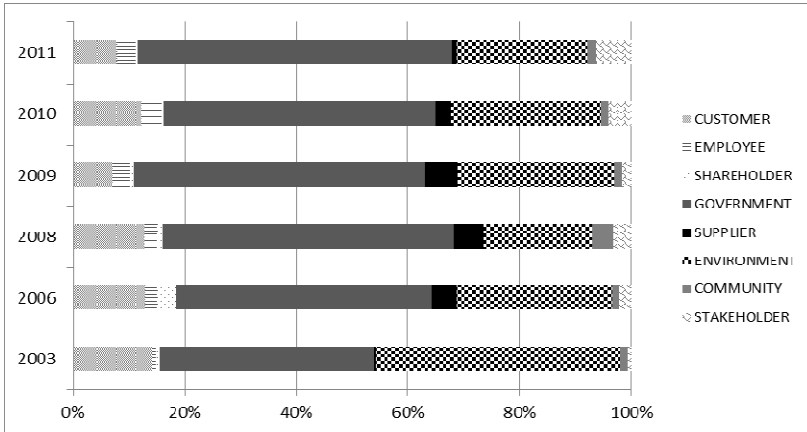


Figure 6: Stakeholders cited in the sustainability report

Communication is defined as “an activity of transmission of a message between a initiator and a receiver” (Reix, 2004), according to the basic model of Shannon (1948). In our case, the initiator is called differently in the annual report (Deutsche Post-DHL) or in the sustainability report (We) and the stakeholders which should “received” the message are also different according to the channel of communication. This clearly shows a specific communication according to the media that is used (Figure 7).

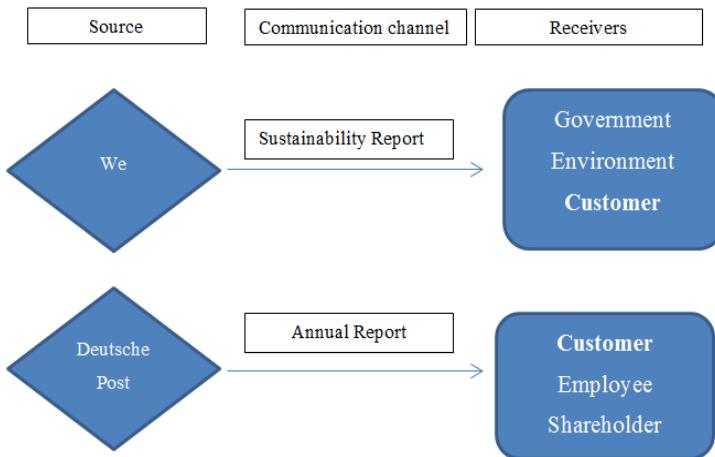


Figure 7: Communication according to the media

The communication is described in a linear way, from the source to the receiver in this first model. However, Weiner (1948) brings to this basic model an important complementary element, the feedback. To facilitate the exchange with the stakeholders, Deutsche Post-DHL set up in February 2011 (mentioned on page 87 of the annual report) a “*Corporate Responsibility Day*”. DP-DHL invited industrial, political actors, media world and members of the society in general. Deutsche Post-DHL wishes to continue this dialog: “*we shall continue this dialogue and ask the stakeholders, for example, what we can do to raise our commitment*”. In 2012, a second “*corporate responsibility day*” took place. Other companies like EADS, Kuoni or Deutsche Telekom already launched this kind of demonstrations.

Return on the construction of a CSR communication in the annual report

We perceive four great phases in the construction of a CSR communication at Deutsche Post-DHL.

1°) 1998-2000: “the **Absence**”: the corporate discourse has still not been introduced or is absolutely not structured. Even if certain themes are cited in the report, we cannot speak about a real CSR policy.

2°) 2001-2004: We call this period “the **Awareness**”. According to Berthoin Antal et al. (2009) it is not surprising that the attention given to CSR begins in 2001 : “*Corporate social responsibility has only recently started receiving increasing attention in Germany (...), particularly after the European Union launched initiatives in this area in 2001*”. A sentence in the 2001 annual report summarizes well the company’s attitude: “*Deutsche Post World Net is aware of its responsibility for environmental protection and sustainable development*”. The company shows its determination to work on these topics in the future: “*we aim to improve our environmental protection*”.

3°) 2005-2008: We call this period “the **Acceptance**” of its social and environmental responsibilities. The company explains in the 2005 report why this strategy is important: “*We have satisfied certain criteria to which environmentally and socially conscious investors pay attention*”. Moreover the 2006 annual says: “*Sustainable business practices are a key part of our Group’s strategy*” and in the 2007 report a paragraph is entitled “*Accepting responsibility*”.

Starting from 2007, the verbs used are more active “*we are able to*”, “*we take our responsibility*”, 4°) 2009-2011: “the **Active Responsible leadership**”. Deutsche Post-DHL structures clearly its communication on CSR issues around three key cornerstones:

GoGreen (environmental policy),

GoHelp (Disaster Management),

GoTeach (education policy).

Starting from 2010, DP-DHL shows a clear link between innovation and responsibility: *“We want to lead the way in innovative and sustainable logistics solutions. The idea of sustainability drives innovations and opens up new business opportunities which give us competitive advantages”*. In the “Acceptance period”, the emphasis was placed on *“Accepting responsibility”*. Now, DP-DHL stresses a new slogan *“Living responsibility”* and CSR is presented as *“an integral part of our strategy 2015”*. Castiaux (2009) shows that the leading companies in the computer industry develop a strategic vision of CSR (CSR leads to innovations and new business opportunities), while leading companies in the healthcare industry doesn't see CSR as a way to innovate. Castiaux (2009) notes: *“they position themselves like responsible because of their sphere of activity”*. In a surprising way, DP-DHL behaves like the technological companies studied by Castiaux (2009). Starting from 2009, the attitude of the company can be described as proactive: *“we are calling for the development of international (...) standards for measuring carbon (...) we are calling on governments and institutions to incentivise investment in carbon-efficient solutions...”*. We show that, like suggested by Matten and Crane (2005) or Scherer and Palazzo (2007), the company invests here the political sphere of CSR. The leader position of DP-DHL in its sector and, in a more general way, its position as *“one of the world's largest employers”*, gives the company legitimacy to take power traditionally held by states or public authorities. The introduction of a “Corporate Responsibility Day” demonstrates the choice of the company to confront itself with a *“democratic process of control and legitimacy”* (Dhaoudi, 2008). We already underlined that this meeting was very largely open (political, economic, media world...). The willingness to act like a political player can be read in the 2010 annual report 2010 (page 77): *“« we take a proactive approach to interacting with people involved in politics, business, associations and economic initiatives in order to spur on environmental and climate protection efforts ”*. DP-DHL has resolutely committed itself to resolve some global environmental problems while promoting the dialog and the exchange with the stakeholders and therefore while being made subject to their control.

If the transport sector is generally perceived as having a negative impact on the environment as we underline it in paragraph 2, DP-DHL is trying to prove the opposite in the 2010 report, while referring⁴ to a study published in 2010: *“an effort to help the general public appreciate the important role our industry is playing in environmental protection”*.

⁴ The study published by DP-DHL is entitled *« Delivering Tomorrow : towards sustainable logistics »*

DP-DHL shows very clearly its willingness to influence its environment. For which reason does it do that? An answer is given in the 2009 annual report: *“As the largest company in our industry we take our environmental and social responsibility seriously”*. Imbs (2009) found in a study on the legitimization strategies of the companies in the CAC40 index that: *“companies (...) aim at presenting itself as pro-active organizations which know the answers to the world challenges. In this direction, the company creates for itself an image of societal and democratic leader taking into account all the interests of the society”*. Basu and Palazzo (2008) suggest the notion of *“strategically consist way”* and they give the following example: *“If it wishes, for example, to be the reputation leader in its industry, it might initiate internal and external processes to set up appropriate environmental standards to be followed by all players, in order to achieve industry-wide leadership both in terms of business performance and CSR engagement”*.

Conclusion

This research aims to better understand how the diffusion of non-financial information changes in the annual reports of Deutsche Post-DHL between 1998 and 2011. Very few studies deal with longitudinal analysis of the CSR communication. We show that the social aspects are present in the reports from 1998; the environmental and societal issues develop only starting from 2001.

The Deutsche Post-DHL company wants to ensure its legitimacy against its stakeholders (certification of the annual report by a third party, respect of international standards like ISO 14001, GRI guidelines are utilized in the recent reports, ...) but also against the all transport-logistics sector.

The longitudinal analysis makes it possible to highlight how the environmental, social and societal preoccupations evolved over the period. We show in particular how the disclosed information can be classified on the one hand in *“core CSR disclosures”* and on the other hand in *“peripheral CSR issues”* and how these two categories evolve during these 14 years. At the end of the period, the discourse shows how the company wishes to play a new political role, similar to that of the states or regulation authorities. DP-DHL will explicitly participate in the public processes of political decision making.

A certain number of limits exist. Although the annual report is a source often used in former work, the companies grant an increasing place to the publication of an independent report. As noted by Igalens (2006) and de Serres et al. (2006), there are more and more independent sustainability reports. In the Deutsche Post-DHL case, these independent reports appear only starting from 2003. A complement to

this research could be the study of the information disclosed in these independent reports as well as a comparative analysis between the information disseminated on the web-site, in the annual reports and in the independent sustainability reports. In addition, to consolidate the assumption of a political dimension of CSR in multinational firms, we propose to study the non-financial information disclosed by other large companies of the transport-logistics sector like Kühne and Nagel, Schenker, Ceva, Geodis... Finally, in the case of DP-DHL is the CSR communication strategy influenced more by the German model of CSR or by the global position of the company?

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Appendix 1: Keywords utilized in the analysis

Environnement
Materials
Energy
Emissions
Reusable, recyclable, renewable
Water
Noise
Waste
Biodiversity
Effluents

Societal
Compliance
Education
Public Policy
Corruption
Local community
anti-competitive behavior
Fines/Sanctions

Social
Training
Employment
Occupational health
Occupational safety
Diversity
Idea Management
Collective agreement
Illness Rate
Equal opportunities
trade union
bargaining (collective, agreement)
Gender distribution
Employee turnover
Discrimination/human rights/Child and forced labor
Irjury
Absenteeism
Skill management
Equal remuneration