THE COMPARISON OF THE PUBLICATION OF REPORTS ON CORPORATE SOCIAL RESPONSIBILITY IN THE AREA OF TELECOMMUNICATIONS SERVICES

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Abstract: This article deals with the social responsibility of companies providing telecommunications services. An assessment is made of quality of these reports in selected areas based on staging of corporate responsibility reports of three Czech telecommunications providers (Vodafone, Telefónica O2 and T – Mobile). These areas were selected on the basis of individual reports and structures for better comparisons were consolidated into seven areas that are scoring. In the final evaluation is then still an area that represents the overall complexity, clarity and accessibility of public reports. In addition, these providers are compared with a foreign company Orange, which has a high quality in the area of corporate social responsibility. Evaluation is done on a scale of 1 to 5 points, 5 points is the highest rating and 1 the lowest rating. Each area is evaluated and points are then summed total for each company. The company, which reaches the most points, has the best level of disclosure reports on social responsibility. The aim is to determine what the level of disclosure reports on corporate responsibility in the provision of telecommunications services and what is the availability of these public reports.

Keywords: Corporate Social Responsibility, Vodafone CZ, Telefónica 02, T – Mobile, Orange, Quality of Reports on CSR.

JEL Classification: M14.

Introduction

Voluntary inclusion of environmental and social considerations into daily activities in the companies is called Corporate Social Responsibility (CSR). These factors become important for companies as it tell us about their responsibilities to their surroundings. The surroundings are thinking primarily owners, creditors, customers and suppliers. Nuvan [3]. wrote: "CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis, contributing to sustainable development goals." The company is primarily important social responsibility to pay attention. The next stage then is the manner of publication of the results achieved in the area of social responsibility. It is desirable that informations were spread over a wide area and were freely accessible. Companies issue reports on CSR, either as part of their annual reports or separately sometimes called the CSR report.

The aim of this article is comparison of published reports on the level of corporate social responsibility for three major telecommunications providers in the Czech Republic (Vodafone, Telefonica 02, T-Mobile) and compared these reports with the report of foreign company operating in France called Orange. The data will be

compared on the basis of information gathered from company websites, which are freely accessible.

The article is written based on the analysis and synthesis scientific findings, comparison and other scientific methods.

1 Corporate Social Responsibility (CSR)

Corporate social responsibility is the term, which is much inflected in last years. Responsible business means a business successfully and also to think of social and environmental interests: to incorporate social and environmental aspects in activities aimed at making profit [9]. The popularity of this concept accelerated in the 80 and 90 the 20th century, when many companies went to the creation of ethical codes and whole programs of responsible business. Causes of increased interest in this subject undoubtedly related to the growing public attention to the negative effects of global functioning global economy [14]. Kuběnka [1, p. 115] wrote in his article: "The term corporate social responsibility began rise up in conjunction with violations of laws, ethics, employee safety, bad behavior toward customers and the environment and more. This increase started above all in relation to large and multinational companies early 20th century in the USA."

The exact definition of CSR of companies states the European Union. For CSR considered "voluntary integration of social and economic considerations into everyday business operations and interactions with stakeholders." As "stakeholders" are not considered only shareholders of the company, but groups of people who have more broadly affect the operation of the enterprise or large companies or are affected by it. In defining the company's CSR strategy is crucial to take into consideration just their opinions and needs [2]. The wide range of research and analysis suggests that consumers are expressing a growing preference of socially responsible and environmentally friendly products and services. Even so it is for them important to have access relevant information related to CSR. Consumer information is available in different forms from different sources, including claims of the manufacturer, information from consumer organizations and verified by a third party product labeling [12, p.106]. The benefits of CSR include increasing profit, satisfied and loyal employees, gaining competitive advantage, increase customer loyalty, the possibility of opening new business opportunities, attracting investors, improving the performance of supplier-customer relations, and others. [8]

Dramatic economic events, whose onset was recorded in late 2007 triggered a greater interest in corporate social responsibility. The crisis highlighted the many interrelated factors that represent the modern economy and the implementation of CSR can be very difficult. At the same time, however, showed how easy it can be the implementation of CSR. Firstly, CSR is not rocket science. Often it is rather common sense, combined with an enlightened approach to management and decision making.[13]

Stříteská and Kubizňáková [4, p. 278] wrote in their article: "In recent years, an increasing number of companies worldwide established and integrated the CSR policy. Together with this growth has raised a question: how CSR shape or influence

the corporate competitiveness? Lot of researchers have already stated that CSR can contribute to a number of social, environmental and economic policy objectives."

2 Comparison of the publication of reports on CSR

For comparison the publication of reports on CSR and environmental stewardship were selected three largest providers of telecommunications services in the Czech Republic: Vodafone CZ, Telefónica O2 and T-Mobile. Each company publishes these reports in their own way.

Vodafone CZ

Vodafone CZ has published the Corporate Responsibility Report 2008/2009. The report is based primarily on numbers and facts. An integral part of the publication of the report on CSR is prior to data collection. Vodafone has a defined set of quantitative and qualitative key performance indicators. For the individual national companies in the Vodafone Group are set specific goals. [11]

Structure of the report:

- Ethics (suppliers, customers, construction of network).
- Social (employees, stakeholders and neighborhood, the Vodafone Foundation).
- Environment (energy consumption, recycling of waste, mobiles).
- Gals and awards.

Telefónica 02

In addition to providing telecommunications services focuses on its responsible attitude towards society in which it operates. The company aims to involve all stakeholders and seeks to take into account the impacts to its environment. Key pillars of these activities are building trust, partnership and open dialogue with all stakeholders. Telefónica O2 publishes a report on corporate social responsibility in the annual report, data are mainly given in the form of verbal description. The site is already available annual report for 2010. [5]

Structure of the report:

- Business ethics.
- Effects on the market and customer behavior (customer experience, products and services for customers with specific needs).
- Care for employees and work environment.
- Care for environment.
- Support community activities.

T-Mobile

T-Mobile takes the issue of corporate social responsibility very seriously. T—Mobile systematically focuses on the proper conduct of its employees, business partners and the environment. The company publishes only environmental policy objectives. The main objective is "to become a leading telecommunications company in the field of environmental protection". Despite the fact that society considers social responsibility as a very important factor for success, a comprehensive report on social responsibility has not issued. Informations for comparison are therefore taken from information available on the website. [6]

The following tables (Tab. 1 - Tab. 7) compare the quality and level of disclosure reports on corporate responsibility by Vodafone, Telefónica O2, T-Mobile. Each table represents one of the selected area and by comparing the information published in this area. The areas were chosen according to published reports on the structures of social responsibility, so that might be less precise compared to what information within each area.

2.1 The area of ethics

Tab. 1: Ethics

Vodafone	Telefónica 02	T-Mobile
 Supplier management 	Member of the Coalition for a transparent	Not
process	business	published
 Supplier qualification 	Oportunity for employees to report unethical	
 Supplier evaluation 	behavior under anonymity	
 Supplier optimization 	Brochure of business principles for each	
Network construction	employee	
	 Collaboration with the Platform for 	
	transparent public procurement	

Source of data: own composition

Vodafone mentions especially the process of selecting suitable suppliers and the process of expanding the coverage of the signal through out the Czech Republic. Telefónica O2, the report focuses on the ethical behavior of employees who have the opportunity to anonymously report unethical behavior of any employee of the company. They can choose between electronic applications, sending electronic messages, letter by calling the hotline or visiting the office of corporate governance.

2.2 The area of customer care

Tab. 2: Customer care

Vodafone	Telefónica 02	T-Mobile
vouatone		
Open communication Navigation system for blind Children's Profile – blocking sites intended for adults	 The index CSI (Customer Satisfaction Index) showed in 2010 a positive trend in all segments Improve the quality of care for customers to call centers Reducing waiting times in stores Reviewing the causes of high error rates in voices A new version of the phone for seniors Aligator A call service for the deaf Floods 2010 - a free issue of a new SIM card, discounts on new phones 	Child Lock Service- blocking sites intended for adults
	• A support actions to protect children	

Source of data: own composition

Vodafone is committed to open communication with customers. It has built a navigation system for the blind, which allows immediate location and navigation blind to the target area. Another program in the area of customer care is the Child profile, which allows the blocking of sites designed especially for adult customers.

Telefónica O2 recorded the growth of customer satisfaction, improve customer service levels in call centers. The marketing company said mobile phone for seniors Aligator and offered it for a discounted price. It responded flexibly to the situation around flood in 2010. For flood-affected customers to ensure a free issue of a new SIM card and discounted prices for new phones.

T- Mobile offers only child lock, which is the service based on the same principle as the Children's service profile.

2.3 The area of care for employees

Tab. 3: Care for employees

Vodafone	Telefónica 02	T-Mobile
Casual wear Familiar form at all levels Work from home	Customer experience is an essential key pillar of the strategy Bravo! Reflect survey- satisfaction and motivation of employees "One day with a customer"— manager's direct contact with customers Adaptation of new employees	T-Mobile Trained staff in the environme ntal
	 Work from home The Job model Management training program Incentive programs and benefits 	

Source of data: own composition

Employees (at all levels relating) can go to work dressed informally and during working hours are welcome parents on maternity leave or pets in the Vodafone. Employees have the option to use the work from home, flexible working hours and work part time.

At Telefónica O2 was based on research Reflect found that satisfaction and motivation of employees is around 90%. Under the "One day the customer" has enabled managers to direct customer contact. Based on this experience and improved knowledge of customer needs. All new employees attended a seminar Welcome Day, where they learned practical information important for orientation in the company.. On the basis of the Job model, employees are classified into six groups, each group is assigned the appropriate salary and possible bonuses.

The T - Mobile is only available information on staff trained in environmental protection.

2.4 The area of importance of stakeholder's involvement

Tab. 4: Importance of stakeholder's involvement

Vodafone	Telefónica 02	T-Mobile
Nonprofit organizations, institutions and communities important in terms of CSR	Not published	Not published
Media Sppliers		

Source of data: own composition

This area is distinguished only by Vodafone, which conducted the research found that most reports on the use of CSR organizations and institutions crucial for CSR, as well as media and as the third suppliers.

2.5 The area of environmental care

Tab. 5: Environmental care

Vodafone	Telefónica O2	T-Mobile
Energy consumption	• The Program of Green	Compliance with
Reducing energy consumption	Company –deeper	laws
technology	promote the ideas	and regulations
Technological innovation	of environmental	on
Purchasing green energy group ČEZ	 Packaging recycling 	environmental
Quantification of CO2 saved	• ISO 14001	
Internal campaign for employees about separating waste	Reducing negative environmental impacts	
• Sorting waste in offices and shops	• "Let your old cell	
Program of collection, recycling and	phone to help" –	
reuse of old phones	support operations	
•	Safety Lines	

Source of data: own composition

Vodafone focuses on reducing energy consumption, by reducing energy consumption technology, technological innovation and purchasing green energy group CEZ. The company focuses on increasing awareness of the importance of waste separation and thus supports their environmental behavior.

Telefónica O2 joined of his employees to care about the environment through the Green Light Company. The most important activity was socially oriented project "Let your old cell phone help" to support the operation of Safety Lines.

T - Mobile aims for leadership position among telecommunications operators in the Czech Republic in improving the quality of the environment by minimizing waste and emissions, reusing and recycling, reducing use of natural resources and promoting pollution prevention efforts in the community.

2.6 The area of support community projects

Tab. 6: Support community projects

The or support community projects			
Vodafone	Telefónica O2	T-Mobile	
• The Vodafone- 4grant programs:	• Foundation O2	• Fund of T - Mobile –	
Vpoho grant program,	 supporting Safety 	supporting projects	
Vpohybu grant program,	Line	of nonprofit	
World of difference	 supporting Senior 	organizations	
Green Program	Line	Donors SMS	
Offering employees	 volunteer programs 	 Volunteer project 	
the opportunity to participate in	for employees	staff, "One day your	
corporate volunteering	• "Give blood withO2"	good deed"	

Source of data: own composition

Vodafone is the founder of the Foundation. Vodafone Foundation offers four grant programs, Vpohybu grant program, Vpoho grant program, World of Difference and Green Program. The Foundation received the 2007 Via Bona Award for its innovative approach to giving support to the project for satellite navigation for the blind, as well as special awards from the Donors Forum, an innovative project, a PC game called GhetOut.

Telefónica O2 has been the main tool for transparent and systematic corporate donation nine years longer Foundation O2. Foundation O2 has been a general partner of 16 years only national free anonymous helpline for children who find themselves in difficult situations. Foundation O2 continued to support the lines of seniors. In 2010 the project continued Donate blood with O2, which aims to promote voluntary blood donation in the Czech Republic.

T - Mobile calls for proposals open the T-Mobile supports projects of nonprofit organizations in Hradec Kralove, Louny and in the district Prague 11. The theme for 2010 is in the broadest sense of the word "Healthy Planet".

2.7 The area of goals and awards

Tab. 7: Long – term goals and awards

Vodafone	Telefónica O2	T-Mobile
 Published long-term goals in ethics, environmental and social The winner of the Czech round of the European CSR Prize 2008 The 2nd Company of the Year: 	Not published in CSR	Become the leading telecommunications company in the field of environmental protection
Equalopportunities for the 2008 th • Special awards Donors Forum for		
Innovative Project (PC game GhettOut)		

Source of data: own composition

Vodafone within the CSR also publishes its long-term goals and rewards. Disclosure of long-term goals should be an integral part of CSR reports. These reports show how companies behave responsibly at the moment of their surroundings,

but should be added also look into the future through long-term goals that they want to achieve.

The tables give an overview of the information published in the CSR and environmental protection. For a very good report on social responsibility we can consider reports of the Vodafone and Telefónica O2. Vodafone has added to its report the numbers and the summary table of environmental protection and responsibility. Telefónica O2 has a governing body a report based only on verbal descriptions. Behind the publication of CSR remains T-Mobile, which publishes only basic information on environmental policy.

As shown, companies can provide very depend on the responsibility towards society. It is more than clear that this information is one of the key factors of competitiveness of companies. It is important that companies disclose this information to the general public and received into the subconscious so customers need to behave responsibly, not only to the environment. In today's rapidly changing markets is not only important to achieve the best financial results, but focus on non-financial results, customers need to know how to explain why just choose your product and what is the advantage of shopping for you.

3 Comparison of levels of CSR disclosure reports with foreign company

For comparison of the publication of reports on CSR in area of telecommunication services in the Czech Republic was analyzed report on the Corporate Social Responsibility of a foreign company Orange.

The company was chosen because it has among other things, coverage in many European countries (Slovakia, Russia, Spain, Austria, etc.), as well as the fact that CSR is one of the key elements of its strategy and is seen as crucial in particular in relation to customers. This company was also chosen because of the availability of information.

Orange

Mobile operator Orange is working on several continents. It is a French operator (France Telecom) and is currently among the largest in the world. It offers mobile voice and Internet services. For the past 15 years, France Telecom-Orange has worked hard to include sustainable development and CSR principles in its corporate strategy. In the digital society, the Group is shouldering its responsabilities to nurture social ties and ensure the greatest possible number of people benefit from the new technologies. Because CSR is important when it comes to creating value both for stakeholders and the Group, Orange has built the question into the heart of its Conquests 2015 strategic plan. The central role confirms the Group's ambition to become a benchmark CSR player in the telecoms sector [7]. On the websites is currently available the Corporate Social Responsibility report for 2010.

Structure of the report:

- Our approach (commitments, ethics, organization, CSR documentation).
- Latest news.
- Employees.

- Quality.
- Access for all.
- Environment.

Tab. 8 shows the contents of the report on CSR's Orange. Individual areas were chosen to be consistent with areas of previous reports.

Tab. 8: The content of the report on CSR's Orange

Area	Orange		
Ethics	Developed Code of Ethics		
	• Values, and the principles underlying actions are in line with fundamental		
	principles such as the Universal Declaration of Human Rights		
	The Group's ethics committee		
	Network of ethical advisers in each country		
	Online learning module - simulation exercises for each employee		
Customer care	Transparency, quality and security for all customers		
	Building customers' loyalty		
	Communicating with peace of mind		
	Answering questions about radio waves		
	Promoting the principles of responsible purchasing		
Care for	• Rethinking a view of human resources, adopting a new style of		
employees	management and reasserting common values		
	The new social contract – a new social model		
	Combating all forms of discrimination		
	Gender equality in the workplace		
	Helping disabled people to find employment and develop in the workplace		
Importance	To encourage listening to individual shareholders, employee shareholders,		
of stakeholder's	institutional investors, opinion leaders such as journalists and also banking		
involvement	and financial analysts		
	Making information and communications technologies accessible to as		
	many as possible		
	Combating the geographic digital divide		
Environmental	Finding innovative solutions for a greener Word		
care	Reducing the Group's carbon footprint		
	Reducing the impact of products and services		
	Contributing to eco-citizen progress		
Support	Ensuring accessibility by elderly and disabled people		
community	Inventing new ways of accessing education and culture		
projects	Supporting local development		
	Meeting the challenges of health and dependency		
Long – term	• To be recognised by 2015 as one of the favourite employers in the main		
goals and awards	countries in which the Group operates		
	To became the "CSR leader" in the telecommunications sector		
	Recognize and support our employees		
	Ensure transparency, quality and security for our customers		
	Share the benefits of the digital world with the greatest possible number of		
	people		
	Find innovative solutions for a greener world		

Note: To complete the comparison is given the same structure as in previous reports.

Source of data: own composition

Orange has the CSR report very well-prepared. This report was issued as a separate document. The message is placed on's website and has 142 pages. One of the goals of this company is to become the "CSR leader" in the telecommunications sector. Reports issued for several years and therefore know that their level is really high.

4 Evaluate the quality of reports

Individual area of reports of corporate social responsibility of each operators are evaluated on a scale of 1-5 points in the following table. There are evaluated seven areas in total, eighth area represents complexity of published reports, which mainly reflects whether the report is published separately, even if it is published and how much is extensive. The best ranking is five points, the worst ranking is one point. The final sum then indicates that company has the best published report on social responsibility and that company has a non-quality report and in what areas are its weaknesses. Individual areas are represented in the table following figures:

1. Ethics, 2. Customer care, 3. Care for employees, 4. Importance of stakeholder's involvement, 5. Environmental care, 6. Support community projects, 7. Long – term goals and awards

Tab. 9: Evaluate the quality of reports

Area	Vodafone	Telefónica O2	T – Mobile	Orange
1.	3	4	1	5
2.	4	5	2	5
3.	3	5	2	5
4.	3	1	1	5
5.	4	4	1	5
6.	4	4	4	5
7.	4	1	3	5
8.	5	3	1	5
total	30	27	15	40

Source of data: own composition

The table 9 shows that the best report on CSR can be considered the report of Vodafone in the Czech Republic, just behind its is the report on CSR by Telefónica O2. Remains behind, T-Mobile to complete a report on CSR does not issue, and therefore some information is not available. If we compare the Czech telecommunications providers with a foreign company Orange, is still seeing a big difference as far as the content of the message, and its comprehensiveness and clarity.

Conclusion

Reports on CSR are the voluntary part of the annual reports of companies and are sometimes published completely independently. The aim of these reports is to provide an overview of the behavior of companies to their surroundings, support staff, customer care, environment, etc. In recent years is placed increasing emphasis on the disclosure of such information, because in addition to financial results it is good to point out the results and behavior by non-financial nature.

Based on comparison of published reports of these companies were found that Vodafone and Telefónica O2 have already taken the publication of reports on CSR as

a matter of course. In contrast, T- Mobile has published basic information about the direction of environmental policy and the pursuit of their goals.

The main contribution of this article is the finding that providers of telecommunications services in the Czech Republic aren't still in publication of reports on CSR at the same level and not at all on such good as providers abroad. It doesn't say that the level of disclosure of CSR reports reflects the true social responsibility. T-Mobile has issued a comprehensive CSR report, but different from the information available it is clear that CSR does not take lightly. The company would therefore have to work on that in the future global CSR reports began to issue and knew how their attitude to social responsibility publicly to sell.

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