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Abstract

This study aimed to determine the extent and content of the corporate social responsibility (CSR) disclosures of the top 20 companies listed in the Fortune 500 Turkey, 2015. The study adopted an exploratory and comparative approach and used content analysis method to describe CSR practices reported in the companies' official web-sites, annual reports and CSR reports. The findings revealed that majority of the companies embraced CSR and reported socially responsible activities in many domains. The main themes derived from the data were (a) environmental friendly activities, (b) employee treatment, (c) educational activities, (d) social activities, (e) healthcare activities, and (f) support to disadvantaged groups. The most common CSR reports were on the areas of social activities like sponsorship to cultural/sports activities, environmental activities like energy saving, educational activities and donations to the people in need. Conversely, many of the companies were seen to be lacking of CSR issues on labour standards in their reports. This study contributed to the CSR research by describing CSR disclosures of the top 20 profitable companies in details and by providing data in a relatively new national context (Turkey).

Keywords: Corporate social responsibility, corporate sustainability, Turkey

Introduction

The concept of corporate social responsibility has gained increased attention over the past several decades. There is growing public attention that companies should behave in a socially

responsible fashion due to the heightened awareness of the impacts of corporations on the environment. Governments, labour unions, employees, suppliers, customers, activists, civil society organizations etc. expect companies to act responsibly with respect to the environment, contribute to the social welfare beyond profit maximization and engage in CSR practices. Prior research has indicated a positive link between a company's CSR activities and reputation (Fombrun and Shanley, 1990; Brammer and Pavelin, 2004). Accordingly, by acting responsibly and contributing to social welfare, a company should enhance its reputation; thus, increase its competitive advantage. Although it is still contested whether or not CSR is positively linked to financial returns, there has been increasing internal and external pressures on companies to engage in CSR practices. CSR practices include activities like protecting the environment, recycling, community engagement, promotion of women and minorities in organizations, health and safety at work, employee training and development etc. Companies have the opportunity to demonstrate their social consciousness on such issues through disclosures of CSR practices. Therefore, CSR practices have become an important part of business organizations and many companies started to issue CSR reports that reflect their social and environmental performances. In the present study, we aimed to provide a picture of the corporate social responsibility practices among the top 20 profitable companies in Turkey and to investigate the CSR areas that have been neglected or favoured.

Defining Corporate Social Responsibility

The modern era of social responsibility started with the work of Bowen (1953, p.6) who defined CSR as the "obligation of businessmen to pursue those politics, to make those decisions, or to follow those lines of actions which are desirable in terms of the objectives and values of society". Since then, various definitions of CSR have been proposed; yet, Carroll's definition of

CSR has served as the framework for many studies and discussions. Carroll (1979, p. 500) described CSR as “the social responsibility of business that encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations” and developed a model entitled the Pyramid of Global CSR, in which he outlined the four components of CSR -economic, legal, ethical, and philanthropic. Accordingly, economic responsibility is considered as the first and leading responsibility of corporations. Economic responsibilities include activities like producing goods and services to be sold at a profit and satisfying consumers with products of good value. The second responsibility of business is legal and legal responsibilities include complying with laws and regulations of the respected society. The third responsibility is ethical and involves activities that are expected by society yet not dictated by formal law (Carroll, 2004). Finally, the philanthropic responsibilities reflect the voluntary dimension of corporate social responsibility and include activities that are not ethically and legally mandatory and which are desired of business by society (Edmondson and Carroll, 1999), such as charitable donations, the building of recreation facilities for employees and their families, sponsoring for art, sports and cultural events, social investment in education and health, etc. (Matten and Moon, 2007).

Although Carroll’s definition and model of CSR is still being widely used in the recent studies, there is still no consensus on the definition and concept of corporate social responsibility. For example, Jones (1980) described CSR in terms of voluntary responsibilities and as an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract. According to Wood (1991), the basic idea of CSR is that business and society are interwoven rather than distinct entities; thus, society has certain expectations for socially responsible business behaviour. In the definition of McWilliams and Siegel, CSR is

described as “situations where the firm goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the firm and that which is required by law.” They claimed that CSR is going beyond obeying the law and profit maximization (McWilliams and Siegel, 2001). According to this point of view, avoiding discrimination against women is not considered as a social responsibility, whereas actions such as developing non-animal testing procedures, recycling, abating pollution or supporting local businesses are accepted as supportive of CSR (McWilliams and Siegel, 2001).

CSR has also been defined by European Commission (2001) in the Green Paper 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”. In the Green Paper CSR has been evaluated from an internal and external point of view. The aspects related to internal CSR are classified as (1) managing human resources, (2) health and safety at work, (3) adapting to changes in company reorganization, (4) managing the effects on the environment and on natural resources. And from the external point of view CSR includes a number of external parties, i.e., consumers, suppliers, public authorities, community, etc. Therefore, socially responsible behaviour should also be about the following areas: (1) local communities, (2) business partnership and suppliers, (3) rights of man, (4) environmental concerns at the global level.

In 2010, a new international standard for CSR has been established by International Organization for Standardization (ISO) with the participation of experts from more than 90 countries. This global CSR standard was entitled ISO 26000 and included seven core subjects and their related items i.e., organizational governance, human rights, labour practices, the

environment, fair operating practices, consumer issues and community involvement and development (ISO, 2010).

More recently European Commission presented a new definition of CSR as “the responsibility of enterprises for their impacts on society” with the aim of “maximizing the creation of shared value for their owners/shareholders and for their other stakeholders and society at large” (EC, 2011).

Considering the above definitions of CSR, it can be concluded that CSR is a complex and dynamic concept that is continuously evolving and changing due to the societal norms and expectations (Boulouta and Pitelis 2013).

CSR in Turkey

The concept of CSR might differ between countries based on the political system, financial system, education and labour system and cultural system (Matten & Moon 2007). In Turkey, CSR activities started with the philanthropic practices of foundations during Ottoman Empire period (Öcal, 2007). This philanthropic understanding of CSR has turned into a much more complex concept with its changing parties and activities in the Republic of Turkey, with respect to the changing power structure, legal regulations, the impact of corporations and the attendance to international agreements. Accordingly, CSR has differentiated itself from the traditional philanthropic mentality and has been institutionalized (Alakavuklar et al., 2009). While the philanthropic tradition is still supported by some companies, it can be stated that the structured CSR practices have been embraced increasingly by many corporations over the last 30 years (Eren-Erdogmus et al., 2014). In fact, the number of the corporations, institutions, foundations and companies participating in the United Nations (UN) Global Compact, i.e., a voluntary initiative to enact standards for corporations maintaining human rights, labour rights,

environment and anticorruption, has increased to 304 as of July, 2015 (<https://www.unglobalcompact.org>, accessed 8 July 2015). Companies who participate in the Global Compact are required to be transparent about their engagement by annually disclosing their progress on the implementation of the principles of the Compact (Rasche, 2009). Therefore, it can be stated that companies that participate in the Global Compact acknowledge the potential liabilities (e.g., implications of the labour rights provisions) as a consequence of signing the letter of application. However, even though the number of companies that participated in the Global Compact is in rise in Turkey, Alakavuklar et al. (2009) stated that many companies still lack of legal standards such as labour rights (e.g., job safety, collective agreement, child labour); yet, continue to perform CSR practices in completely different areas. Prior research performed in Turkey indicated that majority of the companies concentrated on philanthropic CSR projects and practices while excluding issues such as labour rights and labour standards in the workplace (Aktaş-Yamanoğlu, 2012, Eren-Erdoğan, 2014, Alakavuklar et al., 2009). According to the study of Micheal and Ohlund (2005) in which they investigated the country rankings in CSR measures, Turkey had the lowest performance in labour standards when compared with the other EU candidate countries and the countries that recently acceded into EU in that time of the study.

In line with the above argumentation, in the present study, we aimed to provide a picture of the corporate social responsibility practices among the top 20 profitable companies in Turkey, using Carroll's (1991) Corporate Social Responsibility framework with a particular emphasis on the philanthropic and ethical components. Furthermore, we wanted to investigate whether these companies have corporate codes of conduct on global labour standards such as the right to collective bargaining, the elimination of all forms of forced and compulsory labour, the effective abolition of child labour, the elimination of discrimination in employment and occupation,

limitations on working hours, the recognition of health and safety standard, the right to a living wage, the elimination of harassment and abuse (unethical treatment), the implementation of employee suggestions.

Thus, we aimed to investigate the following research questions.

RQ1. What are the main themes and categories of the CSR practices among Turkey's top 20 profitable companies?

RQ2. How many of these companies have participated in the UN Global Compact and submitted their progress on the implementation of the principles of the Compact?

RQ3. How many of these companies have displayed their codes of conduct on global labour standards?

Methods

This study focused on analysing the voluntary CSR practices of the top 20 profitable companies listed in the Fortune 500 Turkey for 2015. Selecting top 20 companies as the sample is based on the consideration reported in the prior research that there is a positive relationship between company's financial performance and CSR (Arzova, 2009, Yumuk Gunay and Gunay, 2009). We chose to use the companies listed in the Fortune 500 Turkey, since in the business world nearly 90% of Fortune 500 firms make CSR disclosures in their annual reports (Boli and Hartsuiker, 2001). In order to determine these companies' disclosures of CSR, we investigated the companies' web pages and annual reports thoroughly between the dates January 2015 and July 2015. We also performed a Google search for the companies and each theme/category listed in Table 1. The data were analysed using the qualitative content analysis method, which helps to examine patterns in documents and codify written text into various groups and categories on the

basis of selected criteria (Krippendorff, 2004). The voluntary CSR practices mentioned in the related previous research helped us to define the key concepts and the initial coding scheme for the CSR practices. However, the previously mentioned studies did not limit the development of further themes, codes, and categories in the current study. Thus, the codes were developed and refined by the use of a deductive-inductive process which is a common and powerful way to perceive qualitative data analysis (Evers and Van Staa, 2010). Depending on the comparison based on the differences and similarities, codes were sorted into categories and themes, as shown in Table 1. Thick description (Kuzel and Like, 1991) was used to enhance the trustworthiness of the study. Accordingly, examples of each category were presented to ensure rich and specific information to the reader (Holloway, 1997).

(Table 1 about here)

In order to determine whether the companies participated in the Global Compact and displayed their codes of conduct on global labour standards, we again investigated the companies' web pages and annual reports thoroughly. As for the labour standards we took into account the international labour standards proposed by major initiatives like UN, Business Social Compliance Initiative, Caux Round Table Principles, Clean Clothes Campaign, Ethical Trade Association, Fair Labour Association, Fair Wear Foundation, Global Sullivan Principles and Social Accountability International 8000.

Results

Content analyses of the data revealed six major themes in the discussion of the CSR practices embraced by the most profitable 20 companies listed in the Fortune 500 Turkey for 2015: (a) environmental friendly activities, (b) employee treatment, (c) educational activities, (d) social activities, (e) healthcare activities, and (f) support to disadvantaged groups. Each theme

included several codes and categories that provided details of the CSR practices reported. For instance, environmental friendly activities included categories like conservation of resources (e.g. energy saving, recycling, reduced paper consumption), protection of environment (e.g., reduction of emission, waste control), and reforestation (e.g., planting). Employee treatment theme covered categories like education of employees (e.g., occupational health and safety courses, mobbing courses), services for employees and their families (e.g., private health insurance for employees /families, recreation facilities, regular check-up/health services for employees), and extra services for employees (payment for marriage/birth of children, circumcision feast for employees' children). Educational activities theme was related to categories like education facilities, tools and donations (e.g., school construction, monetary aid), community development courses (domestic violence awareness courses, occupational courses, traffic and first aid courses), grants (monetary support to students), and scientific activities (e.g., innovation /technology/engineering contests for students, software development contest for students, entrepreneurs). Social activities included categories that described art, music and theatre activities (e.g., sponsorship/monetary support to cultural activities), sports activities (e.g., sponsorship for teams, support less popular sports in Turkey), and preservation of culture (e.g., support archaeological activities, publicity of local/national places). The fifth theme, i.e., healthcare activities covered categories like donations (e.g., blood donations, books and toys for children rooms of hospitals) and healthcare facilities and services (e.g., construction of hygienic toilets, construction of healthcare centres). The last theme, i.e., support to disadvantaged groups, was related to facilities, tools and donations (e.g., build or give monetary support to disabled friendly facilities, procure equipment to disaster areas), social integration through education (e.g., occupational courses for disabled people, literacy courses and monetary support to female education), social integration through employment (e.g., create job opportunities for disabled people, create job opportunities for

females), and social integration through communication (e.g., book reading to disabled people, easy communication opportunities for disabled people).

A matrix of the CSR practices is used to illustrate whether the companies had disclosures on the CSR themes developed by the authors (Table 2). The companies were identified by number (e.g., C1) and placement of the companies did not necessarily reflect the ranking in Fortune 500 list. CSR themes that were reported by the companies were noted by placing an X in the corresponding category, based on Holcomb et al.'s study (2007). Accordingly, reporting of services for employees and their families dominated with 18 out of 20 companies, followed by conservation of resources with 14, education of employees with 13, sponsorship to sportive activities with 13, facilities and donations for disadvantaged groups with 13, sponsorship to cultural activities with 12, community development courses with 12 and healthcare donations with nine. Ten of the companies reported practices in all the CSR areas we determined. Conversely, three companies were seen to report brief information only about the services for their employees and their families. Besides, in their reports they also mentioned the results of their employee satisfaction questionnaire which included negative criticism about their poor social services; uncertainties emerged from the privatization policies and information about their employees' low levels of motivation.

(Table 2 about here)

After determining the CSR themes derived from the company reports, we specifically concentrated on their corporate codes of conduct on the global labour standards. Thus, we initially examined whether they had joined the UN Global Compact and reported on their progress on the implementation of the related principles of the Compact (i.e., child labour, collective bargaining, forced labour and discrimination). Of the 20 companies ten were seen to

participate in the UN Global Compact and had provided information regarding their CSR practices in their reports of corporate social responsibility and/or sustainability reports. However, one of the reports could not be reached on-line. In addition to investigating the companies' progress on the implementation of the principles of the Compact, we also examined the global labour standards which were not included in the Compact, via the companies' web-pages and annual reports. A matrix of the corporate codes of conduct on global labour standards reported by the identified 20 companies is presented in Table 3. With 17 out of 20 companies, reporting of the elimination of discrimination in employment and occupation dominated, followed by the recognition of health and safety with 15, the right to collective bargaining, the elimination of harassment and abuse (unethical treatment), the elimination of all forms of forced and compulsory labour and the implementation of employee suggestions with 11, the effective abolition of child labour with ten, limitations on working hours with eight and the right to a living wage with six. Of the companies we examined, only four of them were seen to report the whole labour standards we investigated. Conversely, two companies were not found to report codes of conducts on any of these standards.

(Table 3 about here)

Discussion

The present study analysed the CSR practices of Turkey's top 20 profitable companies from an ethical and philanthropic perspective through a content analysis of the companies' websites and CSR reports presented on-line. In addition, it examined these companies' labour-related CSR policies and corporate codes of conduct on upholding the global labour standards depending on their CSR disclosures and reports on the implementation of these standards.

Results of the qualitative content analysis introduced six themes of ethical and philanthropic CSR practices and several categories that were derived from the reports of the companies: first, environmental friendly activities (conservation of resources, protection of environment, reforestation); second, employee treatment (education of employees, services for employees and their families, extra services); third, educational activities (education facilities and donations, community development courses, student grants, scientific activities); fourth, social activities (art, music and theatre, sports, preservation of culture); fifth, healthcare activities (donations, healthcare facilities and services); and sixth, support to disadvantaged groups (facilities and donations, social integration through educational activities, social integration through employment, social integration through communication). The identified themes and categories were found to be similar to those of the previous studies (Holcomb et al., 2007; Kabir and Akinnusi, 2012; Edmondson and Carroll, 1999; Dincer and Ozdemir, 2013).

In the present study, we have found that majority of the companies embraced CSR and reported socially responsible activities in many domains. This may partly be related to their financial performances (Arzova, 2009; Yumuk Gunay and Gunay, 2009); yet, conversely we also determined a couple of companies which had practically no reports of CSR practices despite their profitability. Thus, apart from being profitable, embracing CSR should be related to many other factors like executive needs for reputations, organizational culture, company's involvement in innovation or foreign investment, etc. (Beliveau et al., 1994).

In our study, the most reported CSR practices were about the services provided to employees, such as their education and training, under the theme employee treatment. High level of the CSR reports on education of employees might be related to the legal obligation imposed on employers to train employees on occupational health and safety issues (regulation on the

principles of employees' education on occupational health and safety, published in Official Gazette, 2013). When the other education and training reports of employees were investigated, we found that only a few companies had reports on the employee courses like awareness of disability, workplace bullying, maternity. In the theme of employee treatment, we also found out reports about some original CSR practices like organizing circumcision feast for employees' children.

Environmental friendly activities were coded as another theme that included highly reported CSR activities. Accordingly, we ascertained that majority of the companies reported ethical responsibilities such as energy saving which would legitimize their use of innovation and reinforce their commitment to sustainability. In addition, planting activities which constitute a tangible symbol of environment were also commonly reported among the top 20 companies. There was only one company report on the protection of stray animals which we evaluated under the category of protection of environment.

One of the most commonly reported theme included CSR practices through social activities. Accordingly, companies mainly reported their sponsorships and/or monetary supports to cultural activities (records, concerts, books, theatres, festivals, documentary films, sculpture, entertainment activities for children, museum/gallery openings and photography). Furthermore, sponsorship for local football and basketball teams were reported as a very common CSR practice; besides, companies that had sponsorships for Turkey's biggest clubs also evaluated and reported their activities as CSR practices. Actually, these activities should be considered as social marketing and this finding confirms the view that CSR in Turkey is considered especially on the basis of marketing and reputation (Akyıldız, 2012).

The next commonly reported CSR practices were categorized under the theme “support for disadvantaged groups”. This theme included the CSR practices for disabled people, elder people, low-income families/children, people in disaster areas and females. Monetary aids and non-monetary support like procurement of equipment; building facilities to the people in need were the most frequently reported CSR practices. There were also rare but salient reports about CSR practices like creating job opportunities for female convicts, females, and people in disaster areas. These practices both would help to reduce the unemployment rate and help these disadvantaged groups in their integration to social life. Again, there was only one company that reported a CSR practice about elderly people, i.e., help them in managing their shopping. Indeed, this practice is not enough to meet the demands of older people in need; yet, it still can be considered as an important practice since it is the only CSR disclosure on elderly people. The rare interest to CSR practices about elderly people should be related to the low representation level (8%) of elderly population in Turkey (<http://www.tuik.gov.tr>, accessed 27 July 2015).

As for the educational activities, we found that grants, school constructions and occupational courses were the most substantial sources of CSR reports of the companies. The results of a research investigating the Turkish public demands of CSR practices showed that companies should primarily support educational practices (Capital, 2012). Accordingly, it can be stated that majority of the companies we investigated had considered the stakeholders’ expectations while investing in CSR practices, since the reports about educational activities were very common when we took the educational activities about disadvantaged groups into account.

The least commonly reported CSR practices were grouped under the theme “healthcare activities”. Healthcare activities like blood donations dominated this category. Yet, we

determined original CSR practices like construction of hygienic toilets and procurement of potable water for town residents.

Considering the preceding discussion of the reported CSR practices, we can conclude that majority of the companies embrace CSR and perform CSR practices in many domains, especially in the areas of social activities like sponsorship and monetary support to cultural and sportive activities, environmental activities like energy saving, educational activities and donations to the people in need. The companies' choice of CSR areas might depend on various factors such as culture and/or legal statute in Turkey. For example, companies' involvement in educational activities is supported by Turkish legislations (Tax Income Law). Accordingly, companies benefit from tax advantages in return for donating and/or contributing in the area of education.

Another finding was that many of the companies had no or inadequate information on the CSR issues about labour rights. A similar finding was observed in Aktaş Yamanoğlu's study (2010) in which she investigated 22 companies' CSR initiatives. Accordingly, issues like employee rights, investment in human resources, safety and health at work were not included in CSR project themes. In the present study we also found that many of the companies did not involve employee rights to their CSR reports, except for the ones (n=10) that participated in the Global Compact. Thus, we examined the web-sites and the annual reports of the 20 companies to find information about their reports on labour rights. Indeed, we determined that two companies did not even mention anything about their labour rights and two other companies only reported about the elimination of discrimination in employment and occupation. Conversely, ten companies who have joined the Global Compact had their reports on the labour standards mentioned in the Compact, i.e., the right to collective bargaining, the elimination of all forms of forced and compulsory labour, the effective abolition of child labour, the elimination of

discrimination in employment and occupation. Moreover, four companies were seen to have reports on all the labour standards we took into account. In conclusion, it can be stated that the top 20 profitable companies listed in the Fortune 500 Turkey for 2015 compete with each other in reporting CSR activities like donations, sportive activities, educational activities etc., while majority of them lacking adequate CSR reports on global labour standards. This study contributed to the CSR research by describing the CSR disclosures of the top 20 profitable companies in details and by providing data in a relatively new national context (Turkey). At this point, several limitations of the study need to be addressed. The first is the use of content analysis in describing the CSR reports. Content analysis is only an indication of what firms say they are doing, and this may be very different from what they actually are doing (Cochran and Wood, 1984). Thus, this study only examines the reports about CSR practices and does not verify whether these practices existed or not. Besides, some companies might be supporting CSR practices but for some reason might not be publicly reporting their practices.

Second, we used the web-sites and on-line reports of the companies to achieve information about their CSR practices. However, using web-sites might be considered as a limitation as well, since information about CSR practices might not be added or deleted for some reason during the time of the study. For example, we found wrong information about a company's disclosure about its support to a national CSR project when we checked the web-site of the national CSR project. Therefore, it is important to notice that this study only describes the companies' reports of CSR practices in a categorization developed by the authors. Therefore, future research should include findings on in-depth interviews with CSR representatives of companies and perceptions of employees' regarding the CSR issues including labour standards.

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Table 1. Themes, categories and codes emerged from the reports of the companies

Themes	Categories	Codes*
Environmental friendly Activities	-Conservation of resources	Energy saving (12), water saving (9), recycling (6), green /environmental building construction (4), electronic ticket application (2), reduced paper consumption (1),
	-Protection of environment	Reduction of emission (10), waste control (12), environmental packaging (4), protection of stray animals (1)
	- Reforestation	Planting (12), watering and protection of green areas/ plants (2)
Employee treatment	-Education of employees	Awareness of disability /communication courses (1), first-aid/ occupational health and safety courses (13), environmental consciousness courses (3), maternity education for female employees (1), computer/foreign language/ occupational courses (7), support educational activities (3), mobbing courses (1)
	-Services for employees and their families	Private health insurance for employees /families (9), recreation facilities (8), education /sports opportunities for employees' children (2), support social activities of employees (music, theatre, sport, entertainment, etc) (10), nursery (4), logistic of employees (7), regular check-up/health services for employees (7), living quarters for employees (4)
	-Extra services	Bonus payment in feasts and/or pre-school period (1), payment for marriage/birth of children etc. (4), presents for employees (present checks, holiday packages, etc.) (2), one-day off for employees' birthdays (1), circumcision feast for employees' children (1)
	-Education facilities & donations	School construction/restoration (7), laboratory /library /internet houses construction (5), procure sports/technical materials for schools (4), monetary aid to educational foundations (3)
Educational activities	-Community development courses	Use of toilet and hygiene courses (1), traffic /first aid courses (4), crafts courses (1), informative seminars about occupations and career choices (2), disability awareness / sign language courses (1), domestic violence awareness courses (1), activities that encourage children to read books (1), environmental consciousness courses (4), interactive courses for children (1), foreign language (1), occupational courses (6), courses for agricultural producers (1), training and employment opportunities (5), energy saving courses (1)
	-Student grants	Monetary support to students (9)
	-Scientific activities	Innovation /technology/engineering contests for students (1), software development contest for students, entrepreneurs (1), science and technology courses (3)
	-Art, music& theatre	Construction of cultural facilities (3), sponsorship / monetary support to cultural activities (records-concerts-books-festivals-documentary films, sculpture, theatre, entertainment activities for children, painting exhibition, museum, gallery, photography) (12), sponsorship for cultural and art foundations (3)
Social activities	-Sports	Construction of sports facilities (2), sponsorship for sports leagues (3), sponsorship for individual sportsmen (licensed-national-amateur) (4), sponsorship for teams (10), support less popular sports in Turkey (e.g., cycling, athleticism) (8)
	-Preservation of culture	Establishment of outdoor museums/village squares/landscaping (1), support archeological activities (3), publicity of local/national places (4), erect a historical monument (1), support protection of symbolic cultures (eg., endangered animals like golden eagle) (1)
	-Donations	Blood donations (6), organ donations (1), books and toys for children rooms of hospitals (2), monetary and non-monetary aid to Turkish Red Crescent (2)
Healthcare activities	-Healthcare facilities & services	Construction of hygienic toilets (1), construction of healthcare centers (5), procurement of healthcare equipment (2), procurement of potable water (1), free check-up /health service (3), establish control mechanisms for epidemic diseases (1)

Support to disadvantaged groups	-Facilities & donations	Build or give monetary support to disabled friendly facilities (toilets, stores, libraries, pools) (7), build facilities, procure equipment to disaster areas (3), monetary and/or non-monetary aid to low-income areas and/or disaster areas (8), monetary and /or non-monetary aid to disabled people (5), monetary and/or non-monetary aid to children in less-developed areas (national children day's activities, children festivals etc) (4)
	-Social integration through educational activities	Occupational courses for disabled people (2), monetary support to the education of disabled children/students (3), monetary support to the education of low-income / earthquake victim families' children (4), literacy courses and monetary support to female education (3), build education facilities for orphans (1)
	-Social integration through employment	Create job opportunities for disabled people (2), create job opportunities for females (3), create job opportunities for female convicts (1), create job opportunities in disaster areas (1)
	-Social integration through communication	Book reading to disabled people (2), establish civil initiatives to help people in need (3), theatre activity for low-income families' children and orphans (2), help elder people manage their shopping (1), support sport activities of disabled people (e.g., cycling, football, swimming) (5), easy communication opportunities for disabled people (3)

* The numbers in the parentheses represent the number of the companies that reported the related CSR practice

Table 2. Matrix of corporate social responsibility

Environmental friendly activities			Employee treatment			Educational activities			Social activities			Healthcare activities			Support to disadvantaged groups			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T
C1	X	X	X	X		X	X	X		X	X	X	X	X	X			
C2		X		X							X		X					
C3		X	X	X			X					X	X		X	X	X	
C4	X	X		X	X						X	X	X		X	X		
C5				X														
C6			X	X														
C7		X	X	X	X	X	X	X		X		X		X	X			
C8	X	X	X	X			X		X	X		X		X	X	X		
C9		X													X	X		
C10	X		X	X		X	X		X		X				X	X	X	X
C11	X	X				X		X		X	X							
C12	X	X	X	X	X		X	X		X	X		X		X	X		
C13	X		X	X	X	X	X	X	X	X	X				X	X	X	X
C14	X	X	X	X		X	X	X		X	X		X	X	X			X
C15	X	X	X	X	X	X	X		X	X	X		X	X	X			X
C16	X	X	X	X		X	X	X		X	X	X		X	X	X	X	
C17	X			X														
C18	X	X	X	X	X	X	X			X	X		X		X	X		X
C19	X	X	X	X		X		X		X	X	X	X	X				X
C20	X	X	X	X	X	X	X	X	X	X	X							X

A: conservation of resources, B: protection of environment, C: reforestation, D: education of employees, E: services for employees and their families, F: extras for employees, G: education facilities, tools & donations, H: community development courses, I: student grants, J: scientific activities, K: art, music & theatre, L: sports, M: preservation of culture, N: healthcare donations, O: healthcare facilities & services, P: facilities & donations for disadvantaged groups, R: social integration through education, S: social integration through employment, T: social integration through communication

Table 3. Matrix of corporate codes of conduct on global labour standards

Com panies	Chi ld labour	Collective bargaining	Work ing hours	Liv ing wage	Discrimi nation	Unethic al treatment	Healt h and safety	For ced labor	Employees' suggestions
C1	X	X	X	X	X	X	X	X	X
C2									
C3					X		X		X
C4					X	X			
C5		X			X		X		X
C6					X				
C7	X	X	X	X	X	X	X	X	X
C8		X			X	X	X	X	
C9									
C10					X	X	X		
C11					X				
C12	X	X	X	X	X	X	X	X	X
C13	X		X	X	X	X	X	X	
C14	X	X	X	X	X	X	X	X	X
C15	X	X	X	X	X	X	X	X	
C16	X	X	X		X		X	X	X
C17							X		X
C18	X	X			X		X	X	X
C19	X	X	X		X	X	X	X	X
C20	X	X			X	X	X	X	X