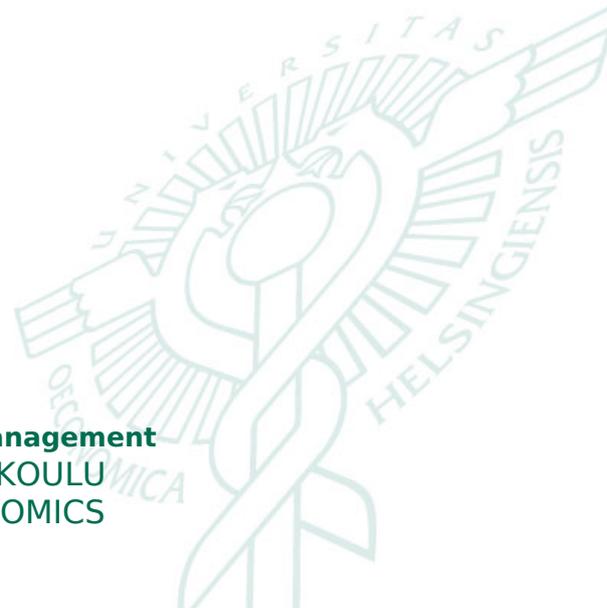


Environmental Marketing Communication on Corporate Website: Stakeholder Audiences' Expectations and Needs

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OBJECTIVES OF THE STUDY

The main purpose of this thesis is to explore the needs and expectations of the target audiences of company's environmental communication on corporate websites. The research was practical, geared towards solving a managerial problem of what is relevant environmental communication on corporate website from stakeholder audiences' point of view. This study was motivated by the general lack of understanding the needs and expectations of the various stakeholders regarding environmental communication. Consequently, the main research question that the study set out to answer was: What are the information needs and expectations of various stakeholder audiences regarding environmental communication via company websites?

METHODOLOGY

This thesis draws upon a qualitative study of a Finnish oil refining company, Neste Oil. Empirical data were collected through 12 semi-structured qualitative interviews totaling approximately 8 hours and an email enquiry with selected target groups. Stakeholder groups investigated in this study were regulatory stakeholders including policy makers, community stakeholders including environmental organizations, media including journalists and organizational stakeholders including customers, investors and partner company representatives. The empirical research set out to answer three questions regarding the channels of environmental communication, the role of corporate website among other channels and finally the information needs and expectations of target groups regarding the content, structure, format and source of environmental marketing communication on corporate websites.

RESULTS

The findings of this study suggest that companies' actual environmental behavior determines the possibilities of environmental communication. Environmental communication on corporate websites should address the risks and opportunities that are specific to the company in question. Moreover, communication has to be oriented towards the future and express concrete objectives and milestones regarding how the company is planning to improve its environmental performance. In addition, websites should present evidence provided by impartial third parties. It is crucial that the website has clear visuals and is organized with well-known and understandable logic to make it easy for various target audiences to navigate. Lastly, the findings of this thesis indicate that in addition to effective communication on corporate websites, offline channels are also of crucial importance.

KEYWORDS

Environmental marketing, environmental communication, stakeholders, corporate websites

YMPÄRISTÖMARKKINOINTIVIESTITÄ YRITYKSEN VERKKOSIVUSTOLLA: SIDOSRYHMIEN ODOTUKSET JA TARPEET

TAVOITTEET

Tutkimuksen tavoitteena oli kartoittaa yrityksen verkkosivuilla esitetyn ympäristövastuuviestinnän kohderyhmien tarpeita ja odotuksia. Tutkimuksella on käytännölliset lähtökohdat ja tarkoituksena selvittää minkälainen ympäristöviestintä yrityksen verkkosivuilla vastaa yrityksen eri kohderyhmien tarpeita ja odotuksia. Puutteet aiemmassa akateemisessa markkinoinnin tutkimuksessa loivat lähtökohdan sidosryhmien tarpeiden ja odotusten tutkimiselle. Tutkimus vastaa kysymykseen: Mitä tarpeita ja odotuksia eri sidosryhmillä on yrityksen verkkosivuilla esitetyn ympäristövastuuviestinnän suhteen?

TUTKIMUSMENETELMÄ JA AINEISTO

Empiirinen lähdeaineisto kerättiin 12 puolistrukturoidulla haastattelulla, jotka toteutettiin suomalaisen öljynjalostusyhtiön, Neste Oilin sidosryhmien kanssa. Tutkimuksessa kartoitettiin sääntelevien, yhteisöllisten, median ja organisatoristen sidosryhmien tarpeita ja odotuksia yrityksen verkkosivuilla esitetyn ympäristövastuuviestinnän suhteen. Empiriaosuus vastasi kolmeen kysymykseen: Minkä kanavien kautta sidosryhmät hankkivat tietoa yritysten ympäristöasioista? Mikä on yritysten verkkosivujen rooli muiden informaatiokanavien joukossa? Mitä tietotarpeita ja odotuksia sidosryhmillä on yrityksen verkkosivuilla esitetyn ympäristövastuuviestinnän sisällön, rakenteen, ulkoasun ja tiedon lähteen suhteen?

TULOKSET

Tutkimuksen perusteella voidaan sanoa, että yritysten varsinainen ympäristökäyttäytyminen määrittää niiden ympäristöviestinnän mahdollisuuksia. Yritykselle ominaisten ympäristöön liittyvien riskien ja mahdollisuuksien ilmaiseminen sekä konkreettisten tulevaisuuden tavoitteiden viestiminen on ensiarvoisen tärkeää. Lisäksi, yrityksen verkkosivuilla on hyödyllistä esittää luotettavia todisteita yrityksen sitoutumisesta ympäristöasioihin ja sen ympäristötoiminnan tuloksista puolueettoman tahon toimesta. Verkkosivujen selkeys ja hyvä organisointi sidosryhmille tutulla tavalla on tutkimuksen tulosten perusteella olennaista. Lisäksi tulokset osoittavat, että verkkosivuilla esitettävän ympäristöviestinnän lisäksi myös perinteiset viestintäkanavat ovat edelleen tärkeitä.

AVAINSANAT

Ympäristömarkkinointi, ympäristöviestintä, sidosryhmät, yritysten verkkosivut

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1. INTRODUCTION

Environmental awareness has become a mainstream concern on a global level and it is now crucial for any company's long-term success to be aware of its environmental impact. Moreover, Internet has become an essential tool for organizational communication (Stuart & Jones, 2004) and therefore, company websites represent a possibly effective medium for demonstrating environmental behaviors (Basil and Erlandson 2008). To reach their various stakeholders through corporate websites, organizations have to be aware of website visitors' information needs and expectations (Esrock and Leichty, 1998). There is increasing evidence that company's effectiveness in communicating environmental behaviors creates competitive advantage (e.g. Maignan and Ferrell 2004, Sen and Bhattacharya 2001, Clarkson 1995, Day 1994, Graves and Waddock 1994).

Several researchers have proposed that corporate social responsibility (CSR) is being considered as an active source of competitive advantage (e.g. Maignan and Ferrell 2004, Sen and Bhattacharya 2001, Sharma and Vredenburg 1998, Clarkson 1995, Day 1994, Graves and Waddock 1994). CSR is defined by Barnett (2007) as "any discretionary corporate activity intended to further social welfare". The positive link between companies' CSR efforts and financial performance has also been supported by these researchers. Particularly, Sharma and Vredenburg (1998) show that environmentally proactive companies are able to perceive a number of competitive benefits emerging from their environmental response: lower costs of processes, inputs or products, innovations in processes and operating systems, improved corporate reputation, and relationships with a wide range of stakeholders.

Nowadays, the natural environment, traditionally discussed as an external influence on the process and content of managerial decision making, is viewed as central to marketing strategy (Drumwright 1994, Hart 1995). Companies incorporate environmental criteria and environmental elements into their marketing strategies to remain competitive in the marketplace (Drumwright 1994). Environmental or green marketing has been viewed as a tool towards sustainable development and satisfaction of various stakeholders (Kärnä, Hansen and Juslin 2003).

Moreover, marketing has been stated to be moving from a narrow customer orientation to managing relationships and benefits for all stakeholders. According to Maignan, Ferrell and Ferrell (2005) it is

essential that businesses use communications to obtain stakeholders' feedback on their CSR efforts. CSR has become crucial in securing stakeholders' continued support, and ensuring a desired identification and reputation among customers, prospective employees, shareholders, non-governmental organizations, and governments (Maignan et al. 2005). These findings indicate that stakeholder orientation assists with not only CSR, but also marketing performance.

Lastly, Internet has become an essential tool for organizational communication in a relatively short time (Stuart & Jones, 2004). Research suggests that companies around the world use their websites to demonstrate their CSR behaviors (Maignan and Ralston 2002, Esrock and Leighty 2000). Because of the interactive technology, corporate websites allow organizations to address multiple audiences at the same time with individualized content that is of interest to each group (Esrock and Leighty, 1998). Moreover, given the high extensiveness of Internet use in developed countries, company websites represent a possibly effective medium for demonstrating CSR (Basil and Erlandson 2008).

However, there are several limitations in the previous research in these fields of research. First, despite the growing use of digital channels in marketing, empirical research on the domain is generally limited to narrow topics specific to technology-enabled marketing. Second, there are few studies for explaining how environmental communication on corporate websites functions from a target audiences' perspective. Many studies focus on the overall CSR content of websites and lack a user-oriented approach to evaluate information utility, credibility and the usability of websites (Esrock and Leighty, 1998). This type of evaluation should include multiple stakeholder perspectives since company websites target a variety of audiences (Insch 2008, Esrock and Leighty, 1998). Third, research involving environmental responsibility communication on corporate websites has focused on the groups addressed and the types of messages directed to them. Consequently, there is a lack of academic research examining what information needs and expectations corporate website visitors possess.

Therefore, previous research on corporate websites needs to be accompanied by studies of the information needs and expectations of corporate websites' visitors. Consequently, the purpose of this thesis is to explore the information needs and expectations of target audiences regarding the content and channels of organizations' environmental communication. Given the growing importance of corporate websites as a medium for information dissemination to different audiences,

along with the growing importance of environmental responsibility, this study will make a valuable contribution to our understanding of companies' self-presentation of environmental responsibility.

1.1 Definitions

This section provides relevant definitions for the present study. Definitions of corporate social responsibility, corporate sustainability, environmental responsibility, stakeholders, environmental marketing, environmental communication and corporate websites are introduced.

Corporate social responsibility

The basic theory of *corporate social responsibility* (CSR) was established by Carrol (1979). The author conceptualizes four types of responsibilities for the corporation; the economic responsibility to be profitable; the legal responsibility to abide by the laws of society; the ethical responsibility to do what is right, just and fair; and the philanthropic responsibility to contribute to various kinds of social, educational, recreational or cultural purposes. The specific area of interest of the present study is environmental responsibilities which can be viewed as one core element of CSR.

Corporate sustainability

Bansal (2005) identifies three basic principles to be fulfilled in order to describe economic development as sustainable: First, the interest of the present study *environmental integrity*, which secures that human activity, will not deteriorate the air, water and land resources. Second principle is *social equity*, which secures that all members of society have equal access to resources and opportunities. Third principle is *economic prosperity*, which secures reasonable quality of life with productive capacity of organizations and individuals in society.

Environmental responsibilities

Environmental responsibility can be seen as one core element of the broader concepts of *corporate social responsibility* and *corporate sustainability*. Bansal and Kistruck (2006) report that natural environment issues are related to corporate activities that alter the natural eco-balance of land air, and water and ultimately influence plant, animal, and human life.

Stakeholders

The terms target audience and stakeholders are used interchangeably in the present study. Stakeholders are defined by Mitchell, Agle and Wood (1997) as ‘individuals or groups who significantly affect an organization’s behavior’. Henriques and Sadorsky (1999) point out that a stakeholder can express interest and have an influence on the practices of an organization via direct pressure or by conveying information. This study divides stakeholders according to Henriques and Sadorsky’s (1999) observation that environmental literature stresses four critical groups of stakeholders: 1) *Regulatory* stakeholders, such as local and national governments, professional organizations and competitors; 2) *Community* stakeholders such as environmental and human rights groups, consumer advocates, and other potential activists; 3) *Media* stakeholders; and 4) *Organizational* stakeholders, including customers, partners, shareholders and suppliers.

Environmental marketing

Environmental or *green marketing* is defined by Peattie (1995, 28) as “the holistic management process responsible for identifying, anticipating and satisfying the requirements of customers and society, in a profitable and sustainable way”.

Environmental communication

Bansal and Clelland (2004) define *environmental communication* as any sort of communication between the firm and its external stakeholders regarding the firm’s environmental commitment or performance.

Corporate websites

Esrock and Leichty (1998) define corporate websites as “bearing the name of the parent corporation and presenting the identities that a corporation claims for itself as a unit of corporate entity”. Moreover, they point out that corporate website becomes an iconic representation of the corporation like the corporate logo.

1.2 Case company

This section provides a brief introduction to the case company Neste Oil. Neste Oil Corporation is Finland based refining and marketing company concentrating on low-emission, high-quality traffic fuels. According to Neste Oil website (2010) the company's strategy is based on growing both its oil refining and premium-quality renewable diesel businesses. Neste Oil's market capitalization is around EUR 3 billion. Sales at the Neste Oil Group totaled EUR 9,636 million in 2009 and the company is listed on the NASDAQ OMX Helsinki. Neste Oils headquarters is located in Espoo, Finland. Altogether, the company has around 4800 employees. The biggest shareholder is Finnish government 51.1% and free float represents 49.9 %. Neste Oil (Neste) was established in 1948 (Neste Oil, 2010).

According to Neste Oil website (2010) environmental responsibility is an important part of Neste Oil's clean fuels-based strategy and they have stated to observe the principles of sustainable development in all aspects of their worldwide operations. Responsibility is stated to be a key issue in Neste Oil's management system and it is one of the company's four core values. Neste Oil states to be striving for minimizing their environmental impact and that the whole strategy underpins the approach to environmental responsibility. The company states it has been a pioneer of lower-emission traffic fuels for many years, and environmental issues are stated to be prioritized throughout product development work. A growing proportion of production is based on renewable feedstocks and new technologies (Neste Oil, 2010).

Neste Oil has developed a premium-quality renewable diesel production technology that can use a mix of vegetable oil and waste fat from the food industry to produce NExBTL Renewable Diesel (Neste Oil, 2010). According to Neste Oil website (2010), sustainably produced palm oil represents an excellent raw material for renewable diesel fuel in terms of its availability, price, and greenhouse gas balance. Neste Oil used a total of 0.6% of the palm oil produced worldwide in 2009 in manufacturing NExBTL renewable diesel. The company's total raw material requirement will rise to 2.4 million tons in 2012 when all its new plants are on stream. Moreover, according to Neste Oil website (2010) the company uses rapeseed oil and waste fats from food industry alongside palm oil as well, and new potential raw material sources are being investigated and developed all the time.

Neste Oil agrees to prioritize responsible and sustainable operations and producer commitment to continuous development when selecting the raw materials it purchases (Neste Oil, 2010). The company aims to ensure that sustainable principles are followed at all stages of the production chain. It agrees to develop its procurement processes and auditing tools continuously to evaluate the responsibility of raw material suppliers. Neste Oil states that palm oil is a truly sustainable raw material and that their plantations follow the sustainable development principles established by the RSPO (Roundtable of Sustainable Palm Oil). The company notes that palm oil destined for them is fully traceable throughout the supply chain. Neste Oil has set itself the target of using only certified palm oil by end of 2015 (Neste Oil, 2010).

In spite of the fact that Neste Oil states that they observe the principles of sustainable development in all aspects of their worldwide operations, especially the environmental groups have criticized the company. Particularly the use of palm oil as a raw material for NExBTL Renewable Diesel has aroused public discussion and critique. The environmental group Friends of the Earth recently published a report on the activities of IOI, palm oil supplier of Neste Oil, accusing the company of expanding its oil palm plantations in a non-sustainable manner (Helsingin Sanomat, 2010). There have also been allegations that the use of palm oil could actually speed up climate change through the destruction of tropical rain forests, and there have been calls for banning its use in energy production. Moreover, also the environmental group Greenpeace has loudly disputed promoting Neste Oil's biodiesel as an environmentally friendly option. Greenpeace calls NExBTL Renewable Diesel a "rain forest fuel", and notes that the production of its raw material, palm oil, increases greenhouse gas emissions, rather than reduces them (Helsingin Sanomat, 2007). According to Neste Oil, palm oil can be produced sustainably if the producers follow the RSPO (Roundtable on Sustainable Palm Oil) certification system. However, Greenpeace claims RSPO certification does not prohibit even the most harmful practices for climate, like logging of rainforest, clearing peat land and using fire in clearing (Greenpeace, 2009).

Neste Oil provides an ideal setting for conducting research on environmental communication on corporate websites for three reasons: First, the oil industry has a major impact on shaping the world's biodiversity, throughout the product chain, from crude production through logistics and product manufacture to end-product use. Second, a large proportion of the impact Neste Oil's own operations have on the environment is concentrated in refining and end product use, and is linked to the energy and natural resources the company uses and the emissions it generates. Third, as pointed

out earlier, using palm oil as a raw material for biofuel has raised considerable amount of resistance and discussion of the sustainability regarding the company's operations.

1.3 Research questions

This study builds on existing literature on corporate social responsibility, environmental marketing and communication, stakeholders and corporate websites. This thesis will also draw upon a qualitative study of a Finnish oil refining company, Neste Oil, which was introduced above and its environmental stakeholders' needs and expectations on environmental responsibility communication on Neste Oil websites.

The main objective of this study is to explore:

What are the information needs and expectations of various stakeholder audiences regarding environmental communication via company websites?

Thus, the sub questions for the literature review are:

1. What is environmental marketing communication?
2. Which stakeholders are relevant regarding environmental communication?
3. What are the characteristics of environmental marketing communication on corporate websites?

On the basis of the literature review, the empirical part of this study will be aimed to explore the following research questions:

1. Through which channels do stakeholders acquire environmental information about companies?
2. What is the role of corporate website among other channels for stakeholders acquiring environmental information about companies?
3. What are the information needs and expectations of stakeholders regarding the content, structure, format and source of environmental marketing communication on corporate websites?

1.4 Structure of the study

The study is divided into six chapters. This introductory Chapter 1 has described the centrality of the concepts of CSR, environmental responsibility, stakeholder approach, environmental marketing and environmental communication on corporate websites. Then, the relevant definitions for the present study and the case company in question were introduced. Finally, the research objectives were outlined.

In order to be able to answer the main research question Chapter 2 outlines the academic literature regarding environmental marketing communication by first, introducing the concepts of corporate responsibilities, environmental marketing and environmental communication. Second, the notion of stakeholders as the audience for environmental communication is introduced. Third, the corporate websites as a channel of environmental communication are described. Lastly, the chapter provides a theoretical framework for the present study and outlines more specific research questions for conducting the empirical research.

Chapter 3 discusses the data and methods that are used in the study and describes in detail how the present study was conducted. First, the research setting and units of analysis are introduced. Second, the qualitative interview method adopted in this thesis is described. Third, data collection and fourth, data analysis of the present study are introduced. Lastly, Chapter 3 suggests the evaluation of the present study's trustworthiness.

Chapter 4 presents the findings on environmental communication on corporate websites according to the research questions posed for conducting the empirical research. First, the findings on the channels of environmental communication are described. Second, the findings on the role of corporate websites among other channels of environmental communication are introduced. Third, the findings on the information needs and expectations of the selected stakeholder groups are presented. Finally, a summary of findings is provided in Chapter 4.

In Chapter 5 the findings are discussed against the literature presented in Chapter 2. Here, the focal findings are presented in the light of earlier research.

The study is concluded in Chapter 6 with research summary and managerial implications on how organizations could improve their environmental communication on their websites. Limitations of the study and suggestions for further research are also identified.

2. REVIEW OF ENVIRONMENTAL MARKETING COMMUNICATION LITERATURE

In this chapter, the first three sub questions: (1) What is environmental marketing communication? (2) Which stakeholders are relevant regarding environmental marketing communication? and (3) What are the characteristics of environmental marketing communication on corporate websites? – are examined on the basis of the previous literature. Here, the corporate social responsibility, stakeholder approach and environmental marketing literature are explored in general and environmental marketing communication literature and literature of company websites are introduced in particular, in order to be able to answer the above mentioned research questions. After reviewing the background literature, the central themes are synthesized in section 2.4 to a theoretical framework for the thesis and more specific questions are proposed that then provide a basis for conducting the empirical study.

2.1 Environmental marketing communication

In order to be able to answer the first sub question – (1) What is environmental communication? – and to establish the big picture for environmental communication, subsection 2.1.1 provides an overview of the literature of corporate responsibilities and of the various terms and definitions that have emerged in academic literature. Then, the subsection outlines four main conceptual viewpoints emerging out of this abundant literature and specifies corporate environmental responsibilities. Subsection 2.1.2 introduces the concept of environmental marketing. Lastly, subsection 2.1.4 discusses the specific notion of environmental communication.

2.1.1 Corporate responsibilities

Since the present study focuses on examining environmental marketing communication on corporate websites, it is important to understand the wider context of environmental responsibilities. Therefore, corporate responsibilities as a whole are introduced here. Environmental focus is chosen because environmental issues are viewed as central to marketing strategy (Drumwright 1994, Hart 1995). Moreover, Environmental marketing has been viewed as a tool towards sustainable development and satisfaction of various stakeholders (Kärnä, Hansen and Juslin 2003). Also, Dawkins (2004) points out that stakeholders in Northern countries such as Finland tend to emphasize the importance of environmental responsibilities over other categories of responsibilities.

Responsibilities of corporations and their managers have been discussed in the academic literature since the 1950's (Carroll 1999; DeBakker, Groenewegen and den Hond 2005). Nevertheless, no consensus about constructs has been achieved among the scholars (DeBakker et al. 2005). Several different definitions describing the same phenomenon have been introduced, but often no clear explication is given and therefore, the theoretical development and measurement of the concept has been difficult (McWilliams, Siegel and Wright 2006). Furthermore, the analysis of responsibilities of businesses is still underdeveloped and theoretical frameworks, measurement, and empirical methods have not yet been resolved, which is unfortunate for both scholars and practitioners (McWilliams et al. 2006).

In spite of the difficulties in forming a comprehensive understanding of corporate responsibilities, the concept of CSR has attained a notable position in the literature (e.g. Carroll 1999, Cochran and Wood 1984, McWilliams and Siegel 2000). Broader definitions of CSR include Friedman's (1970) interpretation: "There is one and only social responsibility of business - to use its resources and engage in activities to increase its profits as long as it stays within the rules of the game". This is viewed as the classical model of corporate social responsibility and is criticized, since it denies that business has any direct environmental responsibility and does not provide adequate moral limits on business activities (DesJardins 1998).

Consequently, most scholars have defined the issue of corporate social responsibility more narrowly. The widely cited CSR model of Carroll (1979) conceptualizes four types of responsibilities for the corporation: first, the economic responsibility to be profitable; second, the legal responsibility to abide by the laws of society; third, the ethical responsibility to do what is right, just and fair; and fourth, the philanthropic responsibility to contribute to various kinds of social, educational, recreational or cultural purposes. In other words, Carroll (1979) proposes that corporate social responsibility encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point of time.

From CSR to alternative themes

In the 1990's the construct of CSR transitioned significantly to alternative themes such as corporate citizenship, corporate social performance, stakeholder theory, and the broader concept of corporate sustainability (Carroll 1999). Next, I will discuss the above mentioned themes, in order to be able to depict the important notions in the literature and consequently, to understand the wider context for environmental responsibilities.

Corporate citizenship, studying the role of business in society, is a parallel and complementary stream of research to CSR. Waddock (2004) defines the concept of corporate citizenship as involving “the strategies and operating practices a company develops in operationalizing its relationships with, and impacts on stakeholders and the natural environment.” Moreover, Waddock (2004), points out that the concept of corporate citizenship has acquired relevance in the past decade to incorporate the concrete approach of the stakeholder theory into CSR.

Luo and Bhattacharya (2009) point out that “whereas CSR refers to the programs or initiatives in which a company engages such as green marketing, *corporate social performance* (CSP) refers to stakeholders' assessments of those programs and/or initiatives”. Wood (1991) integrated much of the previous work in an acknowledged definition of CSP as the “business organization's configuration of the principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships.” Wood (1991) highlighted three main types of CSR processes: environmental management, issues management, and stakeholder management. Wood's (1991) approach has been complemented by

advocates of the stakeholder view of the firm (e.g., Clarkson, 1995; Maignan, Ferrell, and Hult, 1999) who argue that businesses are not responsible toward society in general, but only toward their stakeholders.

In the past few years, the conception of corporate responsibility has also come closer to the broader concept of *corporate sustainability (CS)* (Steurer, Langer, Konrad & Martinuzzi 2005). Within the concept, Bansal (2005) identifies three basic principles to be fulfilled in order to describe economic development as sustainable: First, *environmental integrity*, which secures that human activities will not deteriorate the air, water and land resources. Second, *social equity*, which secures that all members of society have equal access to resources and opportunities. And third, *economic prosperity*, which secures reasonable quality of life with productive capacity of organizations and individuals in society. Indeed, company responsibilities are often divided into economic, social and environmental categories in the academic literature, similar to categories in corporate sustainability and therefore, environmental responsibilities can be seen as one focal field in wider notion of corporate responsibilities.

In addition to the appearance of different concepts, authors such as Wartick and Cochran (1985), Wood (1991), Carroll (1999), and Waddock (2004) suggest the existence of a gradual evolution in the conception of company responsibilities. In other words, the authors conclude that there is no universal definition and corporate responsibilities can only be formed for a given point of time.

Main conceptual viewpoints in the literature of corporate responsibilities

All in all, CSR (e.g. Cochran and Wood 1984) along with the related notions of corporate social responsiveness and corporate social performance (e.g., Carroll 1979, Wood 1991) have been the subject of many conceptualizations originating primarily from the management literature. Maignan and Ferrell (2004) have outlined four main conceptual viewpoints emerging out of the abundant literature of corporate responsibilities: corporate responsibilities as social obligation, corporate responsibilities as a stakeholder obligation, and corporate responsibilities as ethics driven and lastly, corporate responsibilities as managerial processes. Next, I briefly discuss each of the four viewpoints.

The first perspective was CSR as a *social obligation* which reflects the normative view acknowledging the values of the society regarding the “right” and ”wrong”. For instance, Carroll’s (1979) aforementioned model fall into this category. Carroll (1979) distinguishes different types of social obligations: (a) economic obligations (be productive and economically viable), (b) legal and ethical obligations (follow the law and acknowledged values and norms), and (c) philanthropic obligations (proactively give back to society).

Second, corporate responsibilities as a *stakeholder obligation* reflects the viewpoint stating that the notion of social obligation is too broad to facilitate the effective management of CSR. In particular, as observed by Clarkson (1995, 102), society is at "a level of analysis that is both more inclusive, more ambiguous and further the ladder of abstraction than a corporation itself". Clarkson (1995) and other scholars (e.g. Maignan, Ferrell, and Hult 1999 and Wood 1991) state that companies are in fact responsible only toward their stakeholders and not society in general. The present study adopts this viewpoint and follows the notion that a company’s environmental efforts are driven by a desire to meet stakeholder demands. Stakeholders as the audience of environmental marketing communication is further elaborated in Section 2.2.

Third, corporate responsibilities as *ethics driven* reflects the critique toward the previous viewpoints of corporate responsibilities as social obligation and stakeholder obligation and notes that in those views CSR is motivated only by self-interest. Swanson (1995, 48) regrets that such approaches fail to account for a "positive commitment to society that disregards self-interest and consequences". This viewpoint emphasizes the rightness or wrongness of specific corporate practices independently of any social or stakeholder obligation and argues that altruistic outlook on responsibility also exist (Swanson 1995). For example, following justice-based ethics, a company could attempt to systematically favor decisions and actions that stimulate equality, liberty, and fairness of opportunity for its various partners and associates Maignan and Ferrell (2004).

Fourth, while the above mentioned viewpoints concentrate on explaining why companies engage in CSR, corporate responsibilities as *managerial processes* reflects the actual operations that companies carry out in order to be socially responsible. This viewpoint is often inspected under the above mentioned notion of corporate social performance (e.g. Wartick and Cochran 1985, Wood 1991).

Given the variety of the viewpoints outlined above, it is evident that no single conceptualization of corporate responsibilities has dominated past research (Maignan and Ferrell 2004). Maignan and Ferrell (2004) observe that comparison and integration of past definitions is particularly difficult because researchers have considered the responsibilities of different conceptual entities, such as (a) businesses in general, (b) the individual firm, and (c) the decision maker (Wood 1991). The authors point out that some researchers have examined corporate responsibilities from a normative point of view with a concern for the responsibilities of businesses toward society as a whole while other researchers have favored a more managerial approach; contemplating how an individual company can effectively manage corporate responsibilities. Moreover, some researchers have adopted more instrumental perspective and studied how corporate responsibilities can generate organizational benefits and competitive advantage. However, the present study adopts the viewpoint of corporate responsibilities as a stakeholder obligation and examines environmental communication on corporate websites from various target groups perspective.

Corporate environmental responsibilities

As shown earlier in this section, environmental responsibility is one core element of the broader concepts of corporate social responsibility and corporate sustainability. In this thesis, I focus solely on the environmental aspect of corporate responsibilities, and the terms *environment*, *environmental*, and *environmentally* in this study refer to the natural and physical environment. Here, the literature of environmental responsibilities in particular is discussed. First, activities related to environmental issues are pointed out, and second, the stages of corporate environmental movement are discussed. Third, the incentives for companies to communicate their commitment to the natural environment are introduced.

Bansal and Kistruck (2006) report that natural environment issues are related to activities that alter the natural eco-balance of land air, and water and ultimately influence plant, animal, and human life. Furthermore the authors argue that these issues may include land use, congestion, land fills, biodiversity, water use and quality, pollution and climate change. In addition, particularly manufacturing firms' and primary goods producers' products and processes have been observed to contribute significantly to environmental issues (Bansal and Kistruck 2006).

Jose and Lee (2007) argue that corporate environmental movement consists of two distinct stages which are characterized by different motivations: compliance based and competitive advantage – based views. The authors argue that compliance based paradigm motivated corporate environmental responses in the early stage. In this stage legal and regulatory considerations were the primary driving forces and corporate environmental responses were more reactive to external pressures (Hart 1995). Competitive advantage-based view is the driving force at the second stage, in which the fundamental principle is that stakeholders expect companies to be environmentally responsible and thus, there is a market premium for this improved environmental performance (Jose and Lee 2007).

There are considerable incentives for companies to communicate their commitment to the natural environment. Companies with visible environmental impacts, especially in an environmentally sensitive industry such as energy sector are under the continuous inspection of environmental Non-Governmental Organizations (NGOs) (Insch, 2008). Moreover, policy makers, investors and business customers also seek transparency and are more skeptical of self-reports (Hurme 2001, Dawkins 2004). Companies are aware of their environmental impacts and their role in addressing many of the environmental concerns that they have helped to create (Hart 1995). Bansal and Kistruck (2006) point out that while most advocacy groups do not have the resources to directly influence a company's profits, they are often able to create public attention on its environmental activities and attract the interest of more powerful stakeholders such as governments. Hence, companies ought to be aware of wide range of stakeholders' needs and expectations regarding environmental responsibilities.

2.1.2 Environmental marketing

In this subsection, the broader field of environmental marketing is first described, in order to be able to understand the narrower area of environmental communication, which is then explained in the next subsection 2.1.3. First, the background for the environmental marketing concept is discussed. Second, the centrality of the issue in marketing strategy is explained. Third, the characteristics of environmental marketing are pointed out.

The previous literature shows that the question for ecological responsibilities of companies in the marketing practice has been rather vague (Menon and Menon 1997, Kärnä et al. 2003). Menon and Menon (1997) suggest the natural environment began to have significant impact on the marketing practice in the 1970's when the concept of environmentalism, the concern for mutual impact of humans and nature, was established as a mainstream idea. They argue that before that 1970s, because of low public and societal interests in environmental issues, most companies placed little importance on the role of the natural environment in developing marketing strategies and guiding business decisions. Moreover, they point out that at a more fundamental level, also commitment to corporate social responsibility was ambiguous within the business community. Consequently, Menon and Menon (1997) conclude that specific social goals, such as reducing the negative impact of business activities on the environment, were not seen by companies as relevant in developing marketing strategies.

Menon and Menon (1997) observe that the beginning of the integration of environmental concerns to business and marketing strategies took place during the period from 1970 to 1985. At this stage, the beginning of a systematic and coherent approach to handling environmental concerns took place. Companies had to relieve public concerns and try to calm down interest groups and regulatory agencies and hence, the situations called for bigger role for company's marketing communication strategy.

Several changes in the regulatory philosophy and the environmental movement in the mid-1980s gave rise to free market environmentalism. To resolve their environmental problems, companies began to experiment with alternative strategies and approaches. The environmental movement changed in two significant ways: it adopted a professional rather than ideological philosophy and the relationships between the environmentalists and the law makers changed from confrontational to accommodative. Menon and Menon (1997) note that in the late 1980s and early 1990s an environmentally based marketing strategy became more accepted business paradigm, and more companies began explicit integration of environmental issues into their strategy process.

Currently, the natural environment, traditionally discussed as an external influence on the process and content of managerial decision making, is now viewed as central to marketing strategy (Drumwright 1994, Hart 1995). Companies incorporate environmental criteria and environmental elements into their marketing strategies to remain competitive in the marketplace (Drumwright

1994). Environmental or green marketing, is defined by Peattie (1995, 28) as “the holistic management process responsible for identifying, anticipating and satisfying the requirements of customers and society, in a profitable and sustainable way”. Environmental marketing has been viewed as a tool towards sustainable development and satisfaction of different stakeholders (Kärnä, Hansen and Juslin 2003).

Walker and Hanson (1998) conclude that green marketing practice may be said to be characterized by:

“a true concern for the nature of inputs (sources of supply; resource consumption; product design and production) as well as outputs (products, their use, durability and disposability waste and pollution; customer/consumer attitudes, expectations and behavior), and how these and their utilization impact upon the environment and society as a whole, now and in the future”.

Moreover, the authors report that this practice also involves an environmental sensitivity and sense of environmental management responsibility, legal and regulatory compliance, and a concern for the long-term welfare of communities as well as individuals. Even though the definition emphasizes the status of customers, as most of the marketing studies on environmental responsibilities do, the impact on society as a whole is taken into account. However, this study places also the other stakeholders the same importance as this definition places for customers.

Kärnä et al. (2003) propose the core of environmental marketing is the strategic product and stakeholder decisions in which environmental issues are emphasized and environmental strengths are used as a competitive advantage. The authors suggest that implementation of these strategies is not possible without structures such as environmental management systems, organization, and contact channels, taking environmental concerns into account. Moreover, marketing functions such as communication should be planned in a way that they execute and support the environmental marketing strategies. Consequently, the authors point out that an inadequate relationship between strategies, structures and functions may lead to groundless statements about a company’s environmental actions.

Furthermore, Figure 2, adopted from Maignan et al. (2005) suggest a step-by-step approach for implementing CSR in marketing by where steps 7 and 8 highlight the context for the present study i.e. promoting CSR and gaining stakeholder feedback. In the present study, the previous steps from 1 to 6; discovering organizational norms and values, identifying stakeholders, identifying stakeholder issues, assessing the meaning of CSR, auditing current practices and implementing CSR initiatives are not investigated further. Instead, the figure illustrates the key issue that promoting i.e. communicating environmental issues should not be separate from CSR program but identify it as one crucial step in implementing CSR in marketing to avoid forming groundless statements about a company’s environmental actions. Moreover, Kärnä et al (2003) and Schlegelmich and Pollach (2005) support this view and point out that actual environmental behavior of a company determines the range of possible statements about environmental responsibilities.

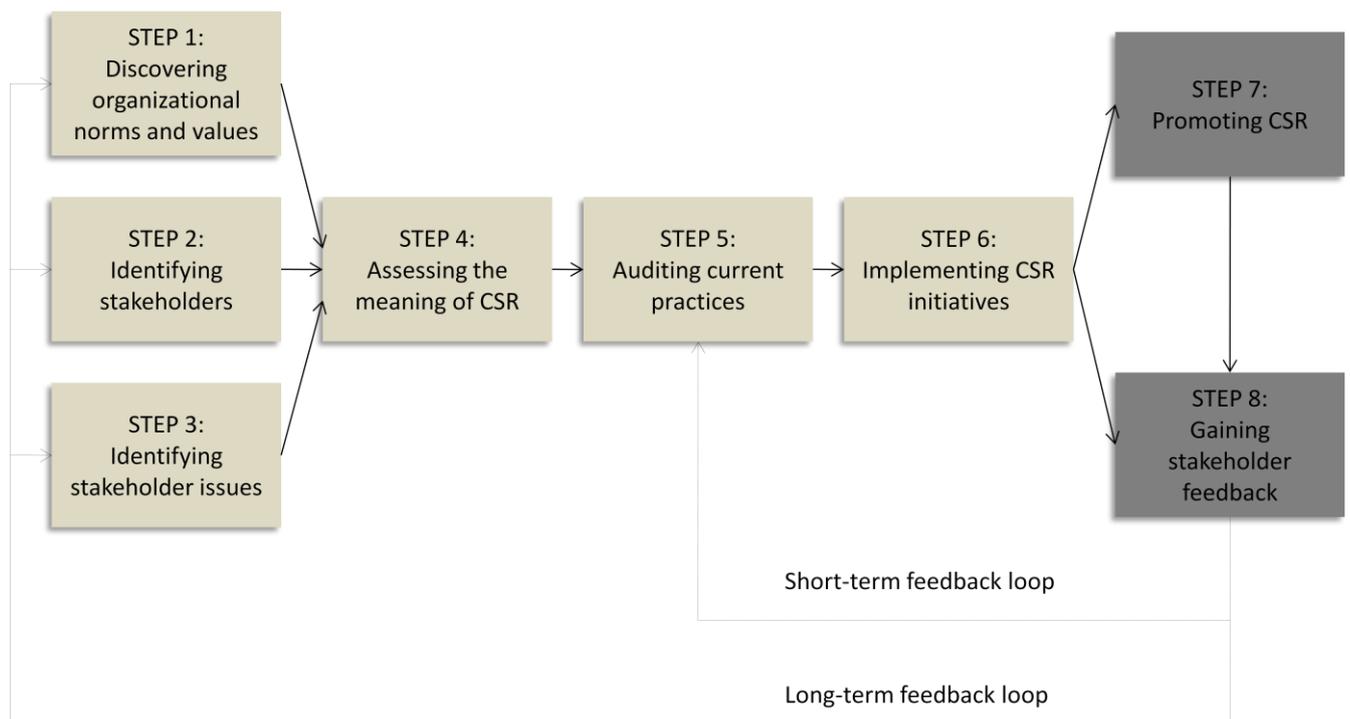


Figure 1. A step-by-step approach for implementing CSR in marketing (Adapted from Maignan et al. 2005).

Finally, in spite of the several attempts on creating a universal explication, there is no generally accepted typology of corporate environmental strategies, because the size, technology, environmental impact and international reach of companies vary (Rivera-Camino 2004, Walker and

Hanson 1998). In other words, the manner in which green or environmental marketing is practiced varies across industries, individual firms, business settings and circumstances.

2.1.3 Environmental communication

As shown in the previous section, environmental communication is a crucial function of environmental marketing (Kärnä et al. 2003, Maignan et al. 2005). Maignan et al. (2005) suggest that businesses cannot hope to enjoy concrete benefits from CSR unless they intelligently communicate about their initiatives to relevant stakeholders. Hence, environmental communication is crucial in securing a company benefits from its environmental responsibility initiatives.

Maignan et al. (2005) observe that there is only developing marketing research on CSR communications. For instance, Drumwright (1996) has examined the success factors of advertising with a social dimension. Hooghiemstra (2000) has viewed CSR communication at large as a method of self-presentation and impression management conducted by companies to ensure various stakeholders are satisfied with their behaviors. Gray et al. (1998) have studied the issue and define CSR communication as “the process of communicating the social and environmental effects of organizations’ economic actions to particular interest groups within society and to society at large”. Accordingly, Bansal and Clelland (2004) define environmental communication as “any sort of communication between the firm and its external stakeholders regarding the firm’s environmental commitment or performance”. Both of the definitions address various audiences for environmental communication. This study however, adapts the latter definition and focuses solely on external stakeholders and corporate communication on environmental commitment and performance.

Peattie (1992, 204) argues that environmental or green marketing entails promoting of the whole company rather than the products. Peattie (1992, 192) also points out the environmental communication message contains the information designed to influence the target audience. A message has four properties according to the author:

- a) Content – The information intended to inform, interest, persuade and motivate the audience.
- b) Structure – The order in which the items of information are presented.
- c) Format – The physical presentation of the information. This can be personal physical, aural, written, still pictures or videos.

- d) Source – A company may choose to have the message presented by a third party on their behalf. Audiences may place greater trust in what they perceive as an impartial party.

These classifications of environmental communication channels and message properties are further investigated in the empirical part of this thesis in Chapter 4.

2.2 Stakeholders as the audience of environmental marketing communication

In order to be able to answer the second research question – Which stakeholders are relevant audiences of environmental communication – this section provides a brief introduction to the stakeholder approach, explains how stakeholders are closely related with the notion of CSR in general and with environmental responsibilities in particular, discusses the various categorizations of stakeholders and points out the relevant categorization regarding environmental marketing communication.

2.2.1 Introduction to stakeholders

Stakeholder theory was first introduced by Freeman (1984, 46) who defines a stakeholder broadly as "any group or individual who can affect or is affected by the achievement of an organization's objectives". In business literature, stakeholder theory and corporate social responsibility have evolved hand in hand since. Moreover, Clarkson (1995, 106) provides more specific definition by proposing:

"Stakeholders are persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past present, or future. Such claimed rights or interests are the result of transactions with, or actions taken by, the corporation, and may be legal or moral, individual or collective".

In addition, Henriques and Sadosky (1999) point out that stakeholders can express interest and have an influence on the practices of an organization via direct pressure or by conveying information. Overall, stakeholder theory reflects business as an open and flexible system consisting of various actors and contributing actively in a network of relationships with varied other actors.

Following Freeman's (1984) footsteps, Donaldson and Preston (1995) present three aspects of stakeholder theory: *descriptive, instrumental and normative*, which have later evolved into separate research streams. *Descriptive* stakeholder theory focuses on what the corporation is and whether

managers attend to various stakeholders and to what extent and whether they act in accord with various stakeholders' interests. *Instrumental* stakeholder theory explores the consequences following from attending to various stakeholders. Lastly, *normative* stakeholder theory investigates the function of the corporation, including the identification of moral and philosophical guidelines for the operation and management. This stream of stakeholder theory explores whether managers should attend to stakeholders other than shareholders and what type of legitimate claims do these various stakeholders have on the company. Thus, the present research can be seen as contributing to descriptive stakeholder theory, since it explores the various stakeholders' interests in environmental communication.

2.2.2 Categorizations of stakeholder groups

Clarkson (1995) suggests that stakeholders with similar interests, claims, or rights can be classified into the same group. Indeed, various categorizations of stakeholders exist. Here, I introduce four of which are often used in the academic literature and furthermore provide a relevant categorization for the present study.

First, Maignan et al. (2005) conclude that marketing stakeholders can be viewed as both *internal* and *external* and specify that internal stakeholders consist of functional departments, managers, employees and other interested internal parties. Consequently, competitors, regulators, customers, non-governmental organizations and media can be viewed as external stakeholders according to Maignan et al. (2005).

Second, stakeholders have also been classified into *core*, which refers to the significant stakeholders for organizational survival, and *fringe*, which refers to the poor, weak, isolated, non-legitimate, and even non-human stakeholders. Thus, stakeholders are classified depending on the characteristics of the stakeholder groups and their significance for business survival (Hart & Sharma 2004).

Third, stakeholders can also be defined as 'individuals or groups who significantly affect an organization's behavior' and grouped into *primary* and *secondary* (Mitchell et al. 1997). According to Mitchell et al. (1997) primary stakeholders provide the necessary infrastructure since they include employees, customers, investors, suppliers, and shareholders. In other words, these

stakeholders are fundamental for company's survival. Yet, Mitchell et al. (1997) claim that secondary stakeholders, including the media, investment analysts, non-governmental organizations along with other interest groups, are not usually engaged in transactions with the focal organization and therefore, are not viewed as essential for a company as primary stakeholders. However, the author does not take into account the fact that secondary stakeholders may have substantial power over primary stakeholders and therefore they should be regarded as essential as primary ones.

Finally, the relevant categorization regarding this study is provided by Henriques and Sadorsky (1999), who observe that environmental literature stresses four critical groups of stakeholders as illustrated in Figure 2 below: 1) Regulatory stakeholders, such as local and national governments, professional organizations and competitors; 2) Community stakeholders such as environmental and human rights groups, consumer advocates, and other potential activists; 3) Media stakeholders; and 4) Organizational stakeholders, including customers, employees, shareholders and suppliers. The present study adapts Henriques and Sadorsky's (1999) categorization since it specifically acknowledges environmental issues and points out that stakeholders can express interest and have an influence on the practices of an organization via direct pressure or by conveying information.

Recent research in stakeholder marketing (Bhattacharya and Korschun 2008) suggests interdependencies not only between the firm and various stakeholder groups but also among stakeholder groups themselves. The authors point out that a company committed in extensive levels of CSR activity can expect to obtain direct effects of such efforts as each stakeholder responds with behaviors directed toward the company. However, such efforts may also yield indirect effects whereby company is impacted via the cooperative or uncooperative behaviors between stakeholders. Hence, the interdependencies between the four stakeholder groups are taken into consideration in the present study. As shown in Figure 2, this study assumes the four groups of stakeholders may have an influence on the focal company, each other, the society at large and vice versa.

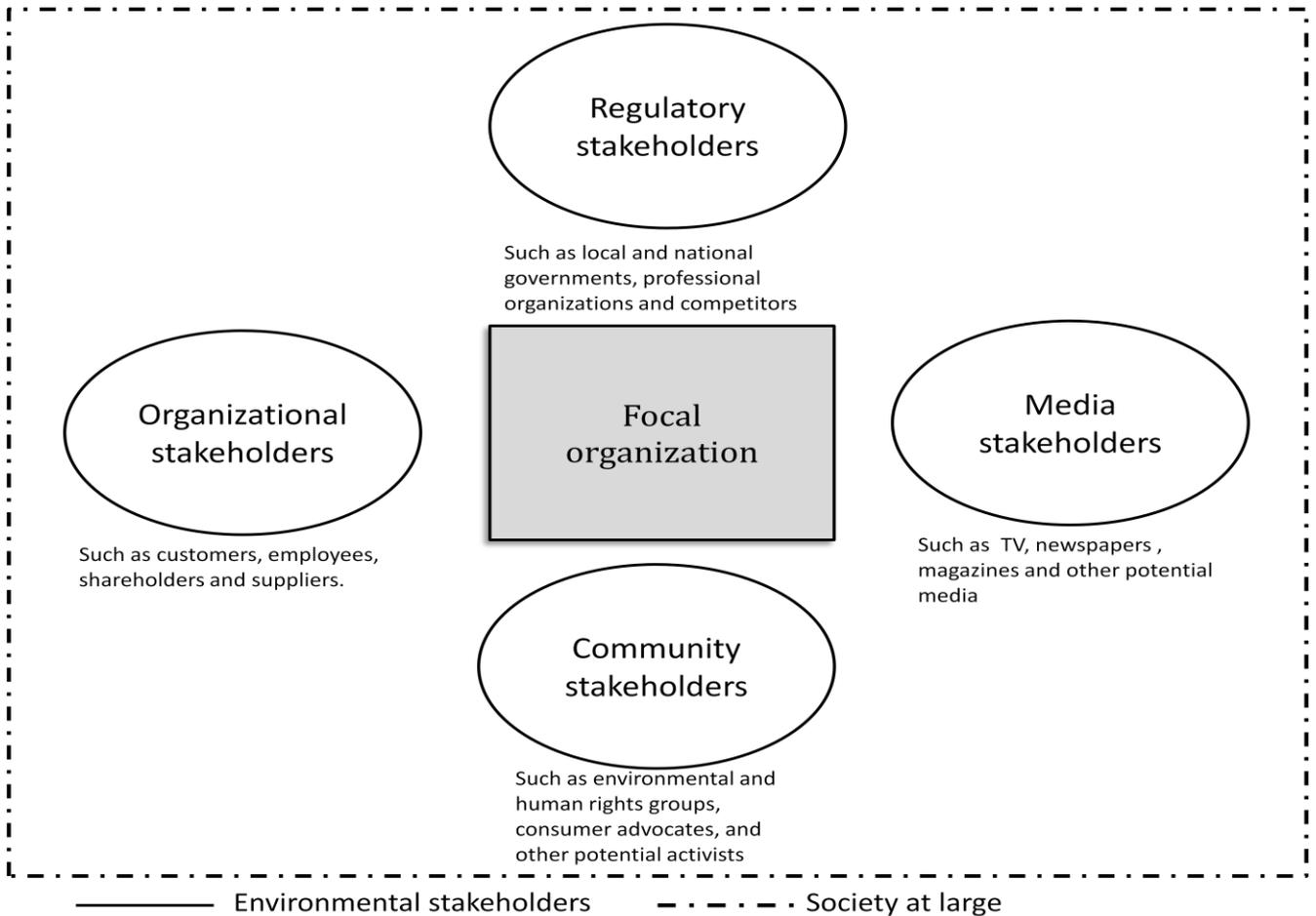


Figure 2. Environmental stakeholders of a company (Adapted from Maignan et al. 2005, Henriques and Sadorsky 1999)

2.3 Corporate websites as a channel of environmental marketing communication

In this section, previous studies regarding the Internet as a tool for organizational communication and corporate websites are discussed first. Thereafter, the typology for corporate website is determined and overall characteristics and attractive features of websites are introduced. Then, the constraints for corporate websites are acknowledged. Lastly, specific research findings about environmental communication on corporate websites are depicted.

2.3.1 Internet as a tool for organizational communication

The increasing number of Internet users has compelled companies to prefer websites as a communication channel for organizational communication over traditional mass media (Snider, Hill and Martin 2003). Consequently, the Internet has become an essential tool for organizational communication (Stuart & Jones, 2004).

Kent, Taylor and White (2003) observe that public relations research about the Internet falls into two wide categories: attitudes and expectations about the web as an organizational tool, and website design characteristics for providing information to publics. First, research on attitudes and expectations about the web as an organizational tool show that the general consensus by most public relations practitioners is that the Internet offers organizations one more tool for responding to publics (Kent et al. 2003). Second, research on website design characteristics for providing information to publics has reported on the design features of different types of organizations (Esrock and Leichty 1998; Taylor, Kent, and White 2001).

Moreover, numerous studies have examined aspects of companies' self-presentation of their corporate social responsibility on websites. These studies have focused primarily on the number of CSR statements (Esrock and Leichty 2000) the stakeholder groups of CSR messages were directed to (Esrock and Leichty 1998) and the differences in types of CSR messages across companies or nations (Maignan and Ralston 2002, Hunter and Bansal 2006). Moreover, Pollach (2006) has studied strategies for enhancing information usability, credibility and utility on corporate websites.

2.3.2 Characteristics of corporate websites

The present study adopts the definition of corporate websites by Esrock and Leichty (1998), who define them as "bearing the name of the parent corporation and presenting the identities that a corporation claims for itself as a unit or corporate entity". The authors also point out that much like the corporate logo; a corporate website becomes an iconic representation of the corporation. Following Esrock and Leichty's (1998) view, this study assumes corporate websites will usually be

designed to address multiple audiences or publics because a corporate website “presents” the corporation in a variety of its aspects.

Company websites represent a possibly effective medium for demonstrating environmental behaviors since they enable communicating unlimited amount of information and tailoring messages (Basil and Erlandson 2008, Esrock and Leichty 1998). Several scholars have proposed that a company can positively influence their image and gain stakeholder support by effectively communicating their social responsibility efforts in general and environmental efforts in particular, by using appropriate channels (Esrock and Leighty, 1998; Hooghiemstra 2000, Maignan and Ralston 2002). Prior research has also demonstrated that most companies do discuss their CSR initiatives on their websites (Esrock and Leichty 1998; Pollach 2005; Maignan and Ralston 2002).

Insch (2008) observes that companies discuss their corporate citizenship activities online as a means of creating a positive image and responding to stakeholder concerns. Moreover, Insch (2008) argues that corporate websites are now a major medium to communicate positive images of environmental efforts to target audiences. Scholars argue that websites are increasingly being deployed as a platform for communication between companies and stakeholders on CSR concerns in general and environmental topics in particular (Esrock and Leichty 1998, Insch 2008). Through websites companies can reach diverse stakeholder groups such as investors, journalists, customers and activists and communicate positive images of environmental responsibility to them (Insch, 2008).

Competing and often conflicting demands of different stakeholders pose a challenge for companies trying to satisfy each party’s information needs about environmental responsibility efforts (Insch, 2008). Since corporate websites provide a solution to this challenge by enabling unlimited amount of information and tailoring messages (Esrock and Leichty 1998), they offer a possibly effective medium for demonstrating environmental responsibility issues to various target audiences. However, according to Esrock and Leichty (1998) the challenge is that corporate website must meet the needs of each audience without simultaneously alienating other groups. Kent et al. (2003) argue that websites provide benefits for both organizations and publics: for organizations, websites provide a controlled channel through which they can communicate with stakeholder publics and the media and for stakeholders; for publics websites provide a channel through which organizations can be viewed and better understood.

Esrock and Leichty (1998) propose that most corporate websites simultaneously address several audiences. Their study showed that investors, prospective employees, and customers appear to be the most important audiences for corporate websites. In other words, corporate websites most often address these publics. However, the other publics, such as the media, dealers and retailers, current employees, and activist publics, lagged far behind in their study. In contrast to Esrock and Leichty's findings, the present study assumes that the other publics, such as the media, partners, and activist publics are important audiences for the case company in addition to customers and regulatory stakeholders.

To sum up, websites have several attractive features when it comes to organizational self-presentation. First, the information is timely and companies addressing specific issues can respond to them quickly (Bansal and Kistruck 2006). Second, the web breaks through the restrictions of time and space and moves communication to new virtually unlimited venues (Esrock and Leichty, 1998, Snider et al. 2003). Third, the company has complete control over what is presented and it does not have to rely on how third parties, such as journalists, interpret and report information (Bansal and Kistruck 2006, Esrock and Leichty, 1998). Moreover, website content is not dictated by government regulations either, as is the case with annual reports (Esrock and Leichty, 2000). Fourth, websites are inexpensive to operate compared to other forms of communication such as print or television advertisement (Bansal and Kistruck 2006). Fifth, most websites simultaneously address several audiences and offer the possibility to customize messages for one-to-one relationships (Esrock and Leichty, 1998). Sixth, websites tend to serve audiences that are more active in seeking and processing information than the audiences who are reached via traditional mass media (Esrock and Leichty, 1998). Seventh, website is also a brand carrier and an extension of the sponsoring organization's operations (Esrock and Leichty 1998). Finally, websites are more than the sum of their contents; sites are designed to highlight some information and place in the background other information (Esrock and Leichty, 1998).

In spite of the several attractive features of websites derived from the past research, there are some limitations regarding corporate websites as well. As Inch (2008) points out, there are a number of regulatory, market and competitive constraints on the content and accuracy of corporate websites, such as anti-fraud laws; increased scrutiny by the independent financial press, investors, environmental organizations, competitors and the public that safeguard the accuracy of information

reported by companies. Hence, companies need to be sure not to give groundless statements about their environmental commitment or performance on their websites.

2.3.3 Theoretical views of environmental marketing communication on corporate websites

This subsection discusses the findings of previous literature on various stakeholders' expectations and needs regarding environmental communication on corporate websites. Stakeholders' expectations and needs regarding environmental communication on corporate websites are organized according to Peattie's (1992, 1992) categorization presented in Section 2.1.3 pointing out environmental communication message contains four properties: content, structure format and source.

Content

The findings regarding the environmental communication which is intended to inform, interest, persuade and motivate the audience are retrieved mainly from Dawkins' (2004) study. Also, Maignan et al. (2005), Kärnä et al (2003), Schlegelmich and Pollach (2005), Basil and Erlandson (2008) and Bansal and Kistruck's (2006) provide support for these findings.

Only few studies have been conducted to explore the information needs and expectations of stakeholders regarding environmental communication on corporate websites. A study conducted by Dawkins (2004) has explored the needs and expectations of various company stakeholders by evaluating stakeholders' opinions of multiple companies' corporate social responsibility communication. Interestingly, Dawkins (2004) observes that Northern European audiences, as investigated in the present study, prioritize environmental issues. Dawkins (2004) also observed that audience can be diverse with various information requirements.

Most importantly, many scholars have observed the importance of actual environmental behavior. Maignan et al. (2005), Kärnä et al (2003), Schlegelmich and Pollach (2005) and Basil and Erlandson (2008) state that actual behavior of a company determines the range of possible statements about environmental responsibilities.

Also, Dawkins' (2004) research shows that engaged audiences such as non-governmental organizations, policy makers and corporate responsibility experts including environmental journalists and Social Responsible Investment analysts are primarily looking for *evidence* of the impact of companies' corporate responsibility programs. They want to see detailed indicators, benchmarks, targets and trends as well as case studies. Moreover, Dawkins (2004) claims these audiences are convinced by compliance with reporting standards, such as the Global Reporting Initiative (GRI). Also, Bansal and Kistruck (2006) propose that illustrative efforts such as images, value statements, and tag lines must be partnered with substantive facts and data.

Furthermore, Dawkins' findings (2004) showed that especially for the investors, the lack of established indicators and the use of specialist jargon are barriers. According to the author, this audience is looking for overview explanations of how corporate responsibility fits within the business strategy and its impact on the bottom line. Recognizing the risks and opportunities that are specific to the company is crucial for establishing engagement.

Moreover, Schlegelmilch and Pollach (2005) suggest that environmental communication should include examples and concrete events people can relate to. Companies should focus on issues that differentiate themselves from their competitors and are perceived as unique. The goal is to "surprise" through ethical behavior that is different from that of competitors. The authors also note that ethical image enhancement has to be oriented towards the future: recent events and the "societal agenda" will lead to the emergence of new topics with ethical relevance.

Interestingly however, Bansal and Kistruck's (2006) findings indicate that an effort to be highly transparent may, ironically reduce transparency because individuals will react differently: some will navigate through the data, while others will withdraw if they do not see the company's claims articulated clearly. The authors also note that greater transparency puts flexibility at risk. A company that describes its historical data or future's goals in detail will have to explain deviations in outcomes. Companies that provide only positive information about its environmental efforts may appear to be hiding negative information. In contrast, negative information can impair company's image. The authors found out that admission of wrongdoing is more effective than denial in creating trust for company's environmental efforts.

Structure

The findings from previous literature regarding the order in which the items of information are presented are retrieved from Bansal and Kistruck's (2006) and Schlegelmilch and Pollach's (2005) studies. Bansal and Kistruck (2006) explain that general statements should be accompanied by specific facts that are either easy to navigate or few in number, but still powerful enough to be meaningful for the specific audience. Moreover, Schlegelmilch and Pollach (2005) point out that as a pull medium, the Internet constantly forces users to make choices on what to see next. They argue that users have to determine the sequence of the content themselves, which entails that they do not view sections that do not seem interesting to them. Thus, with users requesting content, they must be compelled to look at the environmental responsibility pages of a company website. If users lack this willingness, environmental responsibility related web communication is not effective. Schlegelmilch and Pollach (2005) thus advise organizations to present responsibility related material such as environmental responsibility information on the front page of the website.

Format

The findings from previous literature regarding the physical presentation of the information are retrieved from Kent and Taylor's (2003), Esrock and Leichty's (1998), Inch's (2008), Capriotti and Moreno's (2006) and Dawkins (2004) studies. As explained earlier the physical presentation of the information can be personal physical, aural, written, still pictures or videos. Kent and Taylor (2003) suggest that if organizations want to use their websites to build relations with publics, certain design features are necessary. The more an organization depends upon its publics for achieving its mission, the more it should employ dialogic features into its website design. Moreover, Esrock and Leichty (1998), Inch (2008) and Capriotti and Moreno (2006) suggest that websites should be using information pull instead of push approach to communicate environmental issues designed to foster a meaningful two-way interaction between organizations and their publics.

Moreover, Dawkins (2004) proposes that even though, the Internet is increasingly being deployed by companies to tailor their corporate responsibility messages in general and environmental messages in particular to various audiences, creative use of offline information channels is also required.

Source

The findings from previous literature regarding the source of environmental communication are retrieved from Dawkins' (2004) and Pollach's (2003) studies. As explained earlier a company may choose to have the message presented by a third party on their behalf since audiences may place greater trust in what they perceive as an impartial party. Dawkins' (2004) research showed that engaged audiences such as non-governmental organizations, policy makers and corporate responsibility experts including environmental journalists and social responsible investment analysts are primarily looking for *evidence* of the impact of companies' corporate responsibility programs. In order to gain these audiences' trust, it is essential to include external voices and stakeholder criticism to environmental communication presented on corporate websites. Furthermore, Pollach (2003) proposes companies could make use of (1) reports of independent ethics audits conducted by non-governmental organizations or academics, (2) high ranks achieved in company rankings on ethical or social affairs, (3) ethical awards received from ethics organizations or government agencies, (4) numerical evidence of contributions to charities, or (5) news coverage of the company's ethical affairs.

2.4 Theoretical framework

This section synthesizes the main concepts from Chapter 2 into a theoretical framework for guiding the empirical research towards its goal of exploring the needs and expectations of stakeholder groups regarding environmental communication via company websites.

Since the main objective of this study is to explore the information needs and expectations of stakeholders regarding environmental communication via company websites, the stakeholder theory and various classifications of stakeholders were identified from the previous literature in Chapter 2. As discussed in the literature review, according to Henriques and Sadosky (1999) environmental literature stresses four critical groups of stakeholders as illustrated in Figure 4 below on the box located on the left side 1) Regulatory stakeholders, 2) Community stakeholders, 3) Media stakeholders; and 4) Organizational stakeholders.

As discussed in the literature review, according to Peattie (1992, 192) environmental communication designed to influence the target audience has four properties as shown in Figure 4. on the box located on the right side: First, the content includes the information intended to inform, interest, persuade and motivate the audience. Second the structure includes the order in which the items of information are presented. Third, the format covers the physical presentation of the information, which can be personal physical, aural, written, still pictures or videos. Fourth, the source embodies the question whether the message is presented by a third party or company itself. Next, the research questions for guiding the empirical research towards its goal are presented and justified.

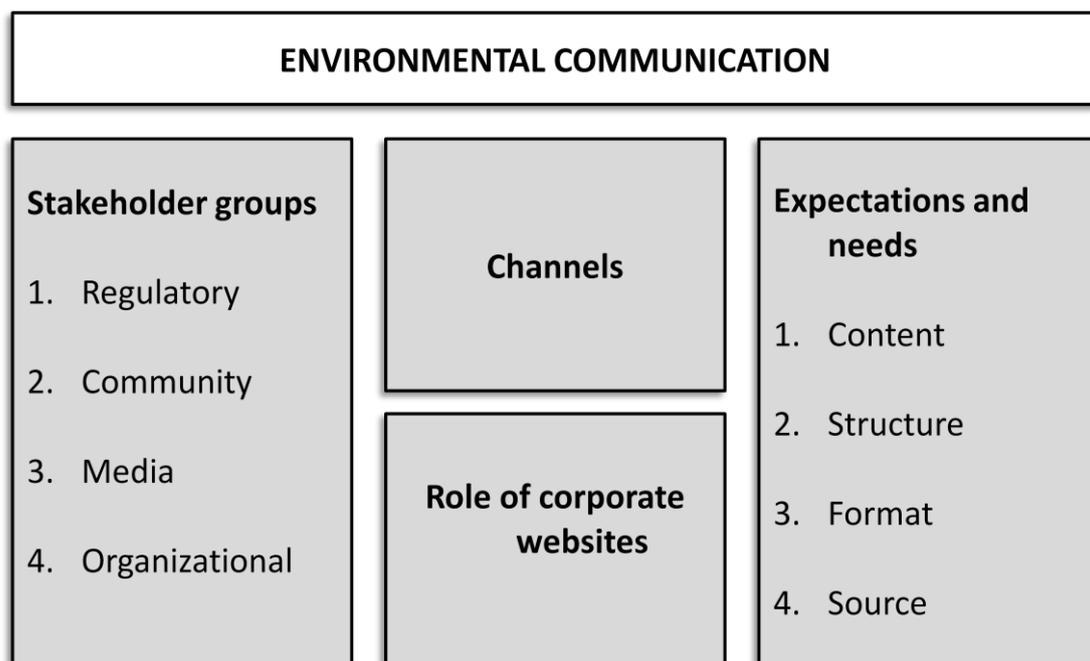


Figure 3. Theoretical framework: Environmental communication on corporate websites

Research questions for the empirical study

On the basis of the literature review, the empirical part of this study will be aimed to explore the following research questions:

1. Through which channels do stakeholders acquire environmental information about companies?

2. What is the role of corporate website among other channels for stakeholders acquiring environmental information about companies?

3. What are the information needs and expectations of stakeholders regarding the content, structure, format and source of environmental marketing communication on corporate websites?

In order to be able to thoroughly understand the expectations and needs the selected stakeholder groups possess it is important to first investigate the channels of environmental communication. Through investigating the channels it is possible to determine the role of corporate websites from the stakeholders' point of view. Thereafter, it is reasonable to examine the expectations and needs of the selected stakeholder groups.

3. RESEARCH DESIGN AND METHODS

In this chapter, I begin by describing the research setting and units of analysis in Section 3.1. Second, I discuss the rationale for choosing the qualitative method for the overall strategy of conducting the research and the criteria for selecting the semi-structured interview method in Section 3.2. Third, I demonstrate the data collection of the present study in Section 3.3. Fifth, I explain the methods of data analysis in section 3.4. Finally, I suggest the evaluation of the present study in section 3.5.

3.1 Research setting and units of analysis

This section discusses first, the starting points of the present research. Next, the theoretical underpinnings are introduced. Thereafter, the research setting is described and lastly, the units of analysis are pointed out.

Insch (2008) argues that many studies focus on the overall CSR content of websites and lack a user-oriented approach to evaluate information utility, credibility and the usability of websites. Moreover, scholars have observed that this type of evaluation should include multiple stakeholder perspectives since company websites target a variety of audiences (e.g. Insch 2008, Esrock and Leichty, 1998). Furthermore, research involving environmental responsibility communication on corporate websites has focused on the groups addressed and the types of messages directed to them. Consequently, there is a lack of scholarship examining the information needs and expectations of corporate website visitors. Therefore, this study explores the information needs and expectations of the website visitors i.e. stakeholders regarding environmental communication.

Stakeholder feedback can be generated through a variety of means. Maignan et al. (2005) argue that satisfaction or reputation surveys can help in acquiring stakeholders' general evaluation of the company and its practices. In contrast, the authors suggest that more qualitative methods may be valuable in order to assess stakeholders' perceptions of the firm's contributions to specific issues such as environmental communication on corporate website. For instance, Beyond Petroleum has conducted a worthwhile qualitative study of its social responsibility efforts and reporting through interviews of institutional investors, private shareholders, community leaders, and NGO's (Maignan et al. 2005). Accordingly, I chose obtain the data for the present study via qualitative interviews.

This study relies on the thought of relativist ontological assumptions - the assumptions regarding the reality - and assumes that multiple realities exist (Hirsjärvi and Hurme 2008, 22; Eriksson and Kovalainen 2008, 294). Moreover, this study adopts the subjectivist epistemological assumptions emphasizing that the subject and the researcher jointly create the understandings of the reality (Hirsjärvi and Hurme 2008, 23; Eriksson and Kovalainen 2008, 294).

The present study may be viewed mostly abductive in nature. Abduction refers to “the process of moving from the everyday descriptions and meanings given by people, to categories and concepts that create the basis of an understanding or an explanation to the phenomenon described” (Eriksson and Kovalainen 2008, 23). However, it is noteworthy to point out that no research purely presents any logic of arguments and knowledge claims, and therefore, the claimed abduction of this study cannot be viewed as exhaustive (Eriksson and Kovalainen 2008, 23).

The present study was conducted within the period of eight months from August 2009 to the beginning of April 2010. The interviews were carried out among the stakeholders of a Finnish oil refining company Neste Oil during the period from January 2010 to March 2010.

3.2 Qualitative semi-structured interview method

This section discusses first characteristics of qualitative research and thereafter, points out the criteria for choosing semi-structured interviews as method for data collection.

Qualitative research is especially relevant when prior studies about a phenomenon under examination are modest (Eriksson and Kovalainen 2008, 5). Moreover, Hirsjärvi and Hurme (2008, 35) argue that one advantage of qualitative interviews is that it is possible to integrate the points the interviewee makes into a broader context. According to Hirsjärvi and Hurme (2008, 21) qualitative research aims at interpreting phenomena in certain contexts and understanding the viewpoints of various actors. Since the aim of this research is to analyze the expectations and needs of external stakeholders of a company, regarding the environmental responsibility communication in general and on websites in particular, qualitative research seems to be an appropriate method for studying the phenomenon.

Guided and semi-structured interviews can be used to study what and how – questions (Eriksson and Kovalainen 2008, 82). The research problem of this study requires personal interviews with external environmental stakeholders of Neste Oil, in order to be able to thoroughly analyze their expectations and needs regarding the environmental responsibility communication of companies in general and on websites in particular. Consequently, my empirical setting encompasses a qualitative study conducted using semi-structured interview methodology (Eriksson and Kovalainen 2008, 82).

According to Hirsjärvi and Hurme (2008, 47) in semi-structured interviews the conversation is aimed at certain themes without being restricted to specific questions. The authors point out that the basic assumption in this kind of research method is that all experiences, thoughts, beliefs and feelings can be explored with this method. Moreover, Hirsjärvi and Hurme (2008, 48) argue that this method enables hearing the voice of the interviewees, considers the interpretations and meanings they have given the researched phenomena and note that the meanings emerge in interaction. However, as Eriksson and Kovalainen (2008, 82) point out, if the researcher keeps too close to the preplanned questions, important topics may be prevented from being raised by the participant. This methodology enables gathering somewhat systematic and comprehensive material, while the tone of the interview may be conversational and informal (Eriksson and Kovalainen 2008, 82). To sum up, semi-structured interview method allows the interview process to be flexible and keep the focus on the topics the interviewees find important within the theme which is essential keeping the purpose of this present study in mind.

3.3 Data collection

This section describes the data collection via semi-structured interview methodology. The aims, selection of interviewees, formation of the interview themes and questions and execution of the interviews are explained.

All together, 12 semi-structured interviews totaling approximately 8 hours were conducted with selected stakeholder groups within the period from January to March 2010. The stakeholders interviewed are shown in Table 1 below.

	Name	Profession	Organization	Stakeholder role	Method	Date
1	Maija Suomela	Palm Oil Campaigner	Greenpeace	Community	face-to-face	20.01.2010
2	Emilia Kullas	Journalist	Talouselämä	Media	face-to-face	21.01.2010
3	Anna Hyrskke	Senior Adviser, Responsible Investments	Ilmarinen Mutual Pension Insurance Company	Organizational	face-to-face	28.01.2010
4	Tomi Palovaara	Quality and IPR Manager	Proventia Group Oy	Organizational	phone	29.01.2010
5	Arno Amberla	Vice President, Technology, Emission control	Proventia Group Oy	Organizational	phone	01.02.2010
6	Mika Leskinen	Head of Sustainable Investing	Pohjola Asset Management Ltd	Organizational	face-to-face	04.02.2010
7	Eero Yrjö- Koskinen	Executive Director	Suomen Luonnonsuojelul iitto	Community	face-to-face	08.02.2010
8	Kati Ihamäki	Vice President, Sustainable Development	Finnair	Organizational	face-to-face	15.02.2010
9	Mikko Linnanvuori	Fund Manager, Asset Management	FIM	Organizational	face-to-face	15.02.2010
10	Päivi Mäki- Petäjä	Environmental Journalist	MTV3	Media	face-to-face	08.03.2010
11	Juho Romakkaniemi	Special Adviser to Minister of Finance and Member of City Council of Helsinki	City Council of Helsinki	Regulatory	face-to-face	09.03.2010
12	Liisa Rohweder	Secretary General	WWF	Community	face-to-face	15.03.2010
13	Heli Puura/ via email	Member of City Council of Helsinki	City Council of Helsinki	Regulatory	via email	16.03.2010

Table 1. Interviews

The aim of this study is to explore the information channels external stakeholders use overall, when searching information regarding environmental issues, and what kind of communication about environmental responsibility they need and are expecting to find on Neste Oil's website. The objective of this thesis is not to be able to make generalizations as the research is done by interviewing the stakeholders of only one company. However, the results may be transferable (Moisander and Valtonen 2006, 28-31) to other situations keeping this limitation in mind.

The selection of the interviewees was determined by three factors. First the appropriateness regarding the study determined the early selection of the interviewees. Second, the accessibility due to time and resource restrictions had to be taken into consideration when choosing the parties to be contacted. Third, the consent of the parties contacted, determined the interviewees in the end. In some cases the person contacted first, recommended another person from the organization that was better suitable to be interviewed for the research.

The interviewees first identified as relevant stakeholders were environmental organizations. The subsequent interviewees were identified through a snowball sampling (Hirsjärvi and Hurme 2008, 59). During the first interviews, leads to other stakeholder audiences were identified. Suitable interviewees were then determined by the above mentioned criteria of appropriateness, accessibility and consent. This process continued until the data obtained seemed to achieve the point of saturation, which according to Eskola and Suoranta (1998, 62) and Hirsjärvi and Hurme (2008, 60) denotes the point of data collection when interviews do not produce any new information regarding the research problem. Furthermore, Eskola and Suoranta (1998, 63) point out the amount of data is more or less dependent on the study in question and the area under discussion determines the required amount of responses.

Stakeholders such as Finnish business press, media, environmental organizations, institutional investors, investment analysts and policy makers were contacted to obtain interviews. Since most of the interviewed stakeholders are highly educated and act in a leading positions in their organizations, they may be viewed as experts. Expert interviews are commonly used to refer to interviews of decision makers as opposed to consumers or mass population (Koskinen, Alasuutari, Peltonen; 2005, 112). Expert interviewing stresses the informant's definition of the issue and encourages the informant to reveal his or her notions of what is relevant (Drumwright 1996). All of

the contacted participants' work interfaced with corporate social responsibility and/or environmental issues. These participants were chosen to ensure their engagement with the issues the present thesis is studying.

The research questions provided a basis for interview questions, since the interview questions are developed to provide material that will help the researcher to answer the research questions through careful analysis (Eriksson and Kovalainen 2008, 84). Consequently, the interview questions were crafted by identifying important themes from the previous literature concerning environmental communication on corporate websites.

I followed Eriksson and Kovalainen's (2008, 84) guidelines for developing interview questions. In order to induce more speech, the objective was to formulate open ended interview questions. Moreover, Drumwright (1996) argues that in expert interviews, the questions should be broad and open-ended to enable informants to define the situation. Due to the nature and diversity of the participants, simple questions provided a good starting point for the interview craft. Moreover, the aim was to present neutral questions as opposed to leading, in order to leave more choice for the participant (Eriksson and Kovalainen's 2008, 84). Finally, as Eriksson and Kovalainen (2008, 84) suggest, primary questions were complemented with secondary, to encourage more elaboration on the issue and furthermore, reflective questions, providing the possibility to check the author's understanding about a specific response, were presented. The interview questions used are represented in the Appendix 1.

Ten of the interviews were conducted face to face in the premises of interviewees' institution or organization. One interview was carried out face to face in Aalto University School of Economics main building due to interviewee's request. Moreover, two of the interviews were conducted over telephone due to the long distance. One email inquiry was conducted due to time limitations. During the most interviews, the participant had Internet access and could examine Neste Oil internet website (nesteoil.com) illustrated in Appendix 3 and 4. Providing the informant with the Internet and Neste Oil website is reasonable since it directs the discussion at the subject matters that are sought-after in this study (Koskinen et al. 2005, 111). Due to restrictions in some of the facilities where interviews were conducted, accessing Internet was not possible, and the participants were asked to recall the websites and complete their responses afterwards via email.

The interviews were carried out in Finnish since all the stakeholders identified in this study were native Finnish speakers as well as the author. All interviews were tape-recorded and transcribed. In the stage of data analysis and creating interview summary forms, the information was translated into English. Moreover, when writing the findings chapter, the quotes were translated from Finnish into English.

3.4 Data analysis

This section describes the methods of data analysis. All interviews were recorded, transcribed and analyzed in order to identify common views employed by the interviewed stakeholders. The idea was to go through the data from early on. This enabled utilizing the information gained from the earlier interviews in subsequent ones. Therefore, the familiarization with the data began after the first interviews in order to conduct a rich analysis (Moisander and Valtonen 2006, 125-126; Hirsjärvi ja Hurme 2008, 108).

The first stage of data analysis comprised familiarization with the data transcripts. Interview transcripts were formed immediately following each interview and the familiarization with the data began directly. During the familiarization, the notions that seemed important regarding the present study were identified and highlighted. The identified notions were then used as a basis for exploring emerging themes in subsequent interviews. After the identification of important notions from the data, interview summary forms were produced in order to be able to view the data as a whole. At this point the data was reduced (Hirsjärvi ja Hurme 2008, 147) and the significant notions regarding the study were pointed out and included in the summary forms.

According to Hirsjärvi ja Hurme (2008, 147) classification can be understood as a conceptual tool for developing a theory or identifying central aspects from a large amount of data, which is the case for the present study. Moreover, Hirsjärvi ja Hurme (2008, 147) point out that data analysis in qualitative research can be conducted for instance, through classifying data with the help of the posed research questions, constructs or classifications that other researchers have utilized or theories and theoretical models. Consequently, after producing the summary forms, data was classified under the categorization of stakeholders by Henriques and Sadorsky (1999): 1)

Regulatory stakeholders, 2) Community stakeholders, 3) Media stakeholders and 4) Organizational stakeholders.

Furthermore, after classifying the data under the stakeholder groups, the data was further classified according to the themes derived from the sub questions that were depicted for conducting the empirical research. The themes included the information channels each stakeholder group utilizes when searching for environmental information about companies, the role of the corporate websites among other channels and lastly, the expectations and needs of stakeholders regarding environmental information on corporate websites. Naturally, these themes were also present in the interview questionnaire.

Common themes for all the target audience groups emerged from the data. Especially the use and importance of traditional channels was clearly present with all groups. Also the interconnectedness of the different groups was obvious from early on. Furthermore, expectations and needs regarding environmental communication on corporate websites which emerged from the data, seemed to be in accord with the four properties of environmental communication by Peattie (1992, 192); content, structure, format and source. Therefore, the findings were then further classified under these properties of environmental messages. Lastly, the findings were then illustrated in a table expressing the key findings according to the stakeholder groups and interview themes. Finally, the findings were interpreted against the theoretical backdrop, depicted in the literature review and discussed further in Chapter 5.

3.5 Evaluation of the research

This section provides an evaluation of the trustworthiness of the present empirical study. Measures of trustworthiness for qualitative studies are used similarly to measures of validity and reliability in quantitative studies. Because the philosophical foundations of this study rely on the earlier mentioned relativist ontology and subjectivist epistemology, the traditional notions of validity, reliability and generalizability have been replaced with the evaluation criteria that are developed to better accommodate these philosophical starting points (Eriksson & Kovalainen 2008, 294). Eriksson & Kovalainen (2008, 294) point out that trustworthiness of a research contains four

aspects: credibility, transferability, dependability and confirmability. Next, I will discuss each of the four aspects in the light of the present study.

First, Eriksson & Kovalainen (2008, 294) suggest that credibility of a study can be evaluated by scrutinizing the researcher's familiarity with the topic, the sufficiency of data to merit the claims, the strength of the logical links between observations and the categories and lastly, assessing whether any other researcher could, on the basis of the same materials, come relatively close to the same interpretations and agree with the claims made in the study. The literature review proposes the extent of the researcher's familiarity with the topic and connects the specific issues under examination into more comprehensive context. Moreover, the data consists of 12 semi-structured interviews and one email inquiry and provide a sufficient basis for the claims made, considering the scope and resource limitations that a thesis as a genre imposes. However, the main limitation of this study is that the amount of interviews per stakeholder group was small and therefore, reader should keep in mind that the results are not generalizable and do not represent the chosen target audience groups perfectly. In the light of the earlier mentioned, another researcher could possibly agree with the claims made in this study.

Second, transferability is about whether some sort of similarity could be found in other research contexts (Eriksson & Kovalainen 2008, 295). Even though, the objective of this thesis is not to be able to make generalizations as the research is done by interviewing small amount of stakeholders per stakeholder group and of only one company, the results may be transferable to other similar situations keeping the limitations in mind.

Third, according to Eriksson & Kovalainen (2008, 294) dependability is about whether the process of research has been logical, traceable and documented. The present study was done by interviewing and the all interviews were recorded, transcribed and analyzed in order to identify common views and classify needs and expectations employed by the identified target audience groups. Furthermore, the entire process of research of the present study is documented and explained earlier in this chapter.

Fourth, confirmability is the idea of linking findings and interpretations to the data in ways that can be readily understood by others. In the Chapter 4, the findings are presented by giving citations and

examples from the data to make the link between the interpretations and findings as explicit as possible.

4. CASE COMPANY'S STAKEHOLDERS VIEWS ON ENVIRONMENTAL COMMUNICATION

This chapter now presents the findings on the channels, the needs and expectations of case company's stakeholders regarding environmental marketing communication, and the role of corporate websites among other channels answering the research questions pointed out at the end of the literature review in Chapter 2.

This section examines what are the channels case company's stakeholders actually search the information of environmental issues and what are their needs and expectations regarding environmental communication on corporate websites. The opinions of stakeholders who use various channels to search information about environmental issues in their daily work and have certain needs and expectations towards companies' environmental communication were gathered via 12 qualitative stakeholder interviews and one email inquiry, as explained in the previous chapter. The findings are categorized under groups of channels, needs and expectations and role of corporate websites among other channels, according to the research questions posed for the empirical study. Findings are further classified under the selected stakeholder groups. Under each of the three research questions and stakeholder groups a headnote of the key findings is provided. Moreover, responses that best represented the other related answers were selected to be displayed under each stakeholder group. At the end of the chapter, all findings are summarized in Table 1.

4.1 Channels of environmental marketing communication

This subsection now answers the first research question posed for the empirical research: Through which channels stakeholders acquire environmental information about companies?

Regulatory stakeholders

	Channels
Regulatory stakeholders	<ul style="list-style-type: none"> - Face-to-face meetings with companies and other relating organizations - Academic experts - Daily media follow-up - Industry organizations - Colleagues - Internet and corporate websites

For regulatory stakeholders the basis for decision making seems to be formulated using various channels. Regular face-to-face meetings with companies and environmental organizations seem to be providing the primary information for regulatory stakeholders.

“I acquire a lot of information from the internet and through face-to-face meetings. Now days, I am in such a lucky position that I don’t have to search for information myself. Instead, environmental organizations and companies want to meet me and tell about their pursuits and orientation regarding how the legislation should be developed.” –

Policymaker

Regulatory stakeholders reported that in addition to face-to-face meetings, they receive environmental communication about various environmental impacts directly from companies and environmental organizations in writing on paper and via email.

”As members of the City Council of Helsinki we have received environmental information about palm oil both from Greenpeace and Neste Oil in writing on paper and via email.” – Policymaker

However, regulatory stakeholders seemed to question the reliability of information expressed by some environmental organizations. As a policy maker put it:

"I have 50 % trust in the information Greenpeace presents. They rarely lie, but they seem to use special pleading to promote their cause." – Policymaker

Moreover, also national industry organizations were identified as good sources of environmental information about the industry:

"Finnish Oil and Gas Federation is a very good partner in cooperation, they have first-class websites and I can always call the CEO" – Policymaker

The data proposes that daily media follow-up including the Internet was among the most important sources of information for regulatory stakeholders. Media was stated to remold the information into such a form that is fast and easy to understand and utilize:

"Media is a very important channel of environmental information about companies. It revises that large amount of information and argumentation into reasonable bits. I do follow a wide range of media. I read a lot of papers and follow current events on the Internet." – Policymaker

In contrast, responsibility reports and academic research seemed to be considered as less readily utilized and more difficult to understand.

"I don't really have time for examining companies' responsibility reports. The flood of information is overwhelming in this job, so it is impossible to acquaint oneself everything." – Policymaker

Visiting events such as fairs, expositions and seminars seemed to act as information channels as well:

"I have gained information of Neste Oil as a company and operator in personnel policy from a trade fair organized at Vanha satama 2009."

Neste Oil has aimed at proving themselves as responsible developer of biofuels and I believe that they have paid exceptional attention to corporate social responsibility and environmental responsibility in this company” – Policymaker

Research institutes and their representatives appear to be providing information for the basis of decision making for the interviewed regulatory stakeholders:

”I have been involved in a working group which aim is to renew the fuel taxation and in the beginning of the work we went through all of these fuels that were already in the market, the ones entering the market and other possible products and opportunities. A professor from VTT Technical Research Centre of Finland explained us this NEXbtl fuel quite thoroughly.” – Policymaker

As mentioned in the previous paragraph, academic research seems to be too high-flown to provide relevant information for regulatory stakeholders.

”It seems that the Academic research operates in such a high spheres that it is not even relevant concerning the real-life applications and policy making.” – Policymaker

More applied research, however, seems to be viewed as giving more useful information and preferred over academic reports.

”The latest research regarding this subject was provided by a small investment bank operating in England. It handled the megatrends of ecoindustry and the extinction of oil from the investors’ point of view. It was pretty good.” – Policymaker

Therefore, other research institutions apart from universities appeared to be viewed more important channels of environmental information about companies:

“Thinktanks and other research centers provide more manageable information for decision making.” – Policymaker

Community stakeholders

	Channels
Community stakeholders	<ul style="list-style-type: none"> - Face-to-face meetings with companies and other relating organizations - Own research centers - Other research communities - Academic experts inside the organization - Colleagues - Daily media follow-up - Internet and corporate websites

The interviewed international environmental organizations have their own research centers that produce studies to back up their claims. Moreover, community stakeholders seem to trust other research institutes as well:

“We have our own research center, but of course we examine and utilize other studies as well, since they seem to have more credibility than our own research. For instance, we follow the research done by the United Nations, Sifor, Food and Agriculture Organization of the United Nations (FAO) and Forest Research Institutes.” – Environmental organization representative

Community stakeholders seemed to appreciate academics as a source of environmental information. Consequently, all of the interviewed participants reported having academic experts inside their organizations providing information to other members. The information about interesting research results or public discussion seems to be exchanged between colleagues inside the organizations as well as between colleagues from other environmental organizations.

“Of course, colleagues share information about current research results such as indirect impacts of biofuels, and keep others up to date regarding the new figures.” – Environmental organization representative

All the interviewed community stakeholders agreed to follow the environmental discussion in the major Finnish as well as international media. As one interviewee representing community stakeholders noted:

“I follow the prevalent media such as YLE, Helsingin Sanomat and in addition, I check certain international newspapers and magazines” – Environmental organization representative

Moreover, the data suggests that community stakeholders regularly meet face-to-face the company decision makers such as CEO’s and the people responsible for environmental issues. Also, face-to-face meetings with other relating organizations such as policy makers were identified as important channels of information:

“For this organization, taking care of stakeholder relationships is essential for assuring progress is made in environmental protection. This includes influencing politics and meetings with companies and other relating organizations.” – Environmental organization representative

Media stakeholders

	Channels
Media stakeholders	<ul style="list-style-type: none"> - Phone calling the company - Face-to-face meetings with companies and other relating organizations - Own information service - Other media - Academic experts - Other research communities - Colleagues - Internet and corporate websites

The interviewed media stakeholders identify the Internet as one of the most important information sources. The interviewed media houses have in house information service where they find domestic and international news from a wide range of sources:

“Of course, the Internet is one of the most important channels for information retrieval. In addition, we have in house information service, where we search the information from and there we have business journals, magazines and newspapers around the world plus archives” –

Journalist

However, often the journalists seem to be searching for more specific information and therefore a call to a company and/or a face-to-face meeting with company representatives is necessary.

“Nowadays, I use Internet a lot to search environmental information. If I decide to write about a company, then I call the manager of communications and ask this and this and who would know and so on. So, the Internet is the first and then via the people working at company’s communications.” – Journalist

Media houses seem to utilize academic instances and experts as well. For example, Summaries of research are provided also directly to journalists’ emails by research communities.

“When I was writing about the energy sector and oil crisis, it was such a broad story, I wanted to have academic point of view into it. I used a service called expertise search provided by Academy of Finland, which provides information about ongoing research and researchers. I got some interesting contacts.” – Journalist

Face-to face meetings, various events, hosted by a company or research communities seem to be an important source of information for media stakeholders. There, information is exchanged through presentations and face-to-face discussions.

“I wrote a story about palm oil and I remember visiting Neste Oil on the spot by their invite. They clearly had a need to communicate their point of view because the environmental organizations express their point of view in such a blatant manner. ” – Journalist

Moreover, companies’ press releases, that are either sent directly to journalist’s email or published in the internet, appear to be an important source of information for media stakeholders. Other media seem to give ideas for journalists as well: newspapers, television, radio and advertisement as well as conversations with colleagues and friends provide starting points for news and more in depth stories.

Organizational stakeholders

	Channels
Organizational stakeholders	<ul style="list-style-type: none"> - Face-to-face meetings with companies and other relating organizations - Daily media follow-up - Professional events and seminars - Suppliers - Customers - Colleagues - Own testing, comparing to others - Research communities: academic and applied - Outsourced companies providing data analysis - Respected and well-known investment analysts - Responsibility reports - Internet and corporate websites

Media appears to be an important source of information for organizational stakeholders. They appear to follow the current events from papers, magazines, television and from the Internet. News bulletins in the Internet were mentioned as providing a timely and therefore useful composite of current events. Even though, the interviewed organizational stakeholders claimed to carry out daily media follow-up, the media appeared not to give sufficient information on their own. Contact people from the companies seemed to offer the first line of information.

“I would claim that we would come to know about environmental offences rather quickly from Finnish media, such as Helsingin Sanomat, Iltalehti, Kauppalehti and Taloussanomat, if a Finnish company would commit such faults.” – Institutional investor

Surprisingly, annual or responsibility reports are not viewed as important information sources for investors and investment analysts according to the interviewees. As such, they seem to be exploited only as background information, if the company is unfamiliar and when one needs to make sure facts they have received from other information sources, are correct. Responsibility reports appear to be utilized only when there is a need to explore the view of the company on responsibility. Interim reports seem to be utilized more often than annual reports since they appear to give more real time information for investors. Consequently, the timeliness of the information seems to be the key for the investors and investment analysts. Therefore, Internet and company website seem to be more of use compared to annual, responsibility and interim reports.

“People often ask my opinion regarding responsibility reports and I have to admit, I examine them rarely. I don’t want to use my workday for wading through companies’ responsibility reports. I make an exception when I am going to meet the company representatives, then, I might skim through their report.” – Institutional investor

For a large shareholder of a company, the main source of information appears to be, however, the company itself and the people representing it. Face-to-face meetings with corporate representatives are still viewed as the single most important source of information. Mostly figures and future outlooks seem to be covered in face-to-face meetings, but increasingly environmental issues as well.

“The fact that I represent a large institutional investor makes the company itself the principal channel of information. I acknowledge the fact that all investors don’t have the same opportunity to meet the company representatives face-to-face” – Institutional investor

An important notion regarding institutional investment analysts is that they need to prepare themselves to answer questions that individual investors might ask. Face-to-face meetings with company spokespeople are required to give more in-depth understanding of the issues such as manufacturing, raw materials or products.

“In the meeting with the company, we aimed at understanding the problems that palm oil has to do with. Since we are aware of

Greenpeace's campaign we want to get to know Neste Oil's point of view and the big picture. If someone asks us about these issues we have to be able to give them a reasonable answer." – Institutional investor

Some institutional investors seem to make use of outsourced companies providing data analysis. Outsourced companies process the data to information from various sources. For an investment analyst, other respected and well-known analysts and investment communities providing broker analysis appear to be an important source of information. Their analysis and financial data seem to provide the basis for investment decisions. Corporate websites provide supporting information.

"I know certain outside analysts who provide information regarding certain sectors. Certain analysts, for instance from London, from banks such as OSBC, Citibank, Deutchebank and others, provide reports that I like. So I study their reports, examine some financial data and then examine company's website to find support and reasoning to form the overall view." – Institutional investor

Investments decisions can be said to be made based on combination of information from various sources. As an investor described the information search:

"Altogether, when getting to know a new company, I might first study all the reports regarding the company in question provided by well known analysts. Then, I might search supporting information from company's own websites and media, and consequently form a coherent picture of the company." – Institutional investor

Suppliers seem to provide important environmental information for customer and partner organizations. Moreover, comparison of alternative suppliers and techniques, seem provide the interviewed organizational stakeholders important information. For example, a partner company had been testing Neste Oil's products to make sure they are suitable for their needs and gained important information through this process.

“Comparing alternative suppliers and techniques provide us important information. Lets take product A and find similar product from other supplier and then we’ll see if their stories regarding the safety and utilization match. Or we can take a substitute B and go through the same process and see if it makes product A look bad. This way we can decide where to trust.” – Partner company representative

Colleagues inside the organization from different countries seem to keep the interviewed organizational stakeholders in touch with the latest news and information. Moreover, professional events such as seminars regarding raw materials of biodiesel are conceived as one of the most important sources of information by organizational stakeholders.

“I’ve received so much information directly from Neste Oil and various professional events and seminars that is hard to say what has been the role of the website in communicating this information.” – Partner company representative

Academic instances seem to provide the interviewed participants valuable research results and more importantly, industry organizations offer them compiled information about recent studies. Participation in studies regarding, for example, minimizing emissions has also offered the interviewees additional information. Research groups investigating the specific industry the participants belong to, was viewed as one source of information regarding the whole industry.

“We get quite a lot of information from the industry organizations. They give us compiled information about various research and such. We do search for information ourselves from company reports and various studies. I have a certain researcher groups who give me information about new research results regarding the industry.” – Customer company representative

All in all, face-to-face meetings and discussions with company representatives, customers and colleagues seemed to be the primary information channels by the interviewed organizational stakeholders. For institutional investors, investor seminars and events arranged by companies seem

to provide especially important information. Furthermore, a network of colleagues around the world appears to be also an important channel of information. Lastly, for institutional investors, communication with customers seems to be essential when making decisions where to invest.

4.2 Role of the corporate websites among other channels

This subsection answers the second research question posed for the empirical research: What is the role of corporate website among other channels for stakeholder groups acquiring environmental information about companies?

Regulatory stakeholders

	Role of corporate websites
Regulatory stakeholders	<ul style="list-style-type: none">- For finding factual information- Fast and easy tool- Quality of information varies- Supports other channels

Regulatory stakeholders seemed to argue that from the Internet as a whole, it is easy and fast to find the information one is searching for, but the quality of information varies. It has to be thought over, whether the information provided in the Internet is valid. Corporate websites appear to be utilized mainly for finding factual information. Also, the interviewed regulatory stakeholders reported to have examined environmental responsibility issues from the website, but the information presented on corporate websites was not regarded as reliable as from other sources such as impartial parties producing research.

“The information in the Internet is very miscellaneous and therefore it calls for better ability to read media to find out if the information is valid and how it can be utilized. I mainly search for factual information, figures, statistics and such.” – Policy maker

“The big picture has to be built with the help of other channels as well. In my opinion, Neste Oil has communicated the basic information quite well, but they lost the war with Greenpeace 27-0. – Policy maker

Community stakeholders

	Role of corporate websites
Community stakeholders	<ul style="list-style-type: none"> - Background information - Fast and easy tool - Timely information - Supports other channels

Internet in general, seems to be the most frequently used channel because it is the quickest way to find information and the amount of information is generous. The data also indicated that community stakeholders found the information on corporate website as timely and for instance interesting research results were stated to be often first published on the corporate websites. The data indicated that corporate websites provide background information in the form of basic facts and numerical data about companies and information about environmental initiatives and developments in companies.

“You can find everything from the Internet and nowadays it is the fastest way for finding information. For example research results are published first in the Internet.” – Environmental organization representative

“I visit Neste Oil’s website daily. I check the press releases and keep watch on the situation – Environmental organization representative

It seems that company website can be used against the company as well. Interestingly, some of the interviewed community stakeholders declared they have utilized the statistics, figures and links given in the Neste Oil website for their own purposes and used them against Neste Oil in their own presentations to disclose the effects of the use of palm oil. One community stakeholder admitted to have linked Neste Oil’s feedback form onto their website and encouraged people to give feedback to Neste Oil through that channel. Moreover, the same community stakeholder claimed to have utilized other Neste Oil campaigns to give feedback. For example, an environmental organization representative declared:

“ We utilized Neste Oil’s Tell us your dream-campaign launched on their website to encourage people to give feedback regarding palm oil

and to tell their true dreams regarding conserving the rainforests in Indonesia and Malaysia.” – Environmental organization representative

The findings suggest that community stakeholders scrutinize company websites carefully. The interviewed community stakeholders pointed out that company websites do not offer objective information, nor give the big picture regarding environmental impacts and efforts, which is well represented in the following quotation taken from an interview with environmental organization’s representative:

“If I want to find objective information about company’s environmental impact, it is important to find the information from somewhere else that company website”. – Environmental organization representative

Media stakeholders

	Role of corporate websites
Media stakeholders	<ul style="list-style-type: none"> - Background information - Fast and easy tool - Timely information - Supports other channels

In the view of the interviewed media stakeholders, the Internet is one of the most important information sources. Overall, Internet is viewed as fast and easy tool for acquiring information. Especially the fastness of the channels seems to be the crucial attribute. A journalist that was interviewed stated:

“I often write the story to be published on the same day, so I do not have any extra time for searching information. The information I am searching for needs to be readily available or I will make a call instead.” – Journalist

Company website seems to be visited when searching for background information about companies and their policies. However, often the journalists may be searching for more specific information and therefore a call to a company and/or a face-to-face meeting with company representatives is often necessary to accompany the information from the website.

Organizational stakeholders

	Role of corporate websites
Organizational stakeholders	<ul style="list-style-type: none"> - Source of recent research results, trends and current discussion - Source of background information of the company - Responsibility and environmental information sections on corporate websites when company is operating in an environmentally sensitive industry

On the limited data available, company website appears to be an important source of information when one needs to check data such as ownership structure, compensation structure or dividend policies. Moreover, organizational stakeholders appear to expect company website to give essential background information about products, services, business areas and manufacturing processes. Responsibility and environmental information sections on corporate website seem to be viewed as especially important, when the company is operating in an environmentally sensitive industry.

As a partner company representative reported:

“I mostly check product information from Neste Oil website, but I also have to follow the communication about the origin of biodiesel and the discussion regarding it. I want to know Neste Oil’s response to environmental organization’s accusations.” – Partner company representative

To sum up, company website is utilized, when checking background information about company and company’s views on environmental responsibility. Internet seems to be a good source of examining various publications. For instance, Internet offers organizational stakeholders new research results, trends and current discussion about biofuels in addition to basic company information.

4.3 The information needs and expectations of stakeholder groups

This subsection answers the final research question posed for the empirical research: What are the information needs and expectations of external stakeholders regarding the content, structure, format and source of environmental marketing communication on corporate websites?

Regulatory stakeholders

Information needs and expectations				
Regulatory stakeholders	Content	Structure	Format	Source
	<ul style="list-style-type: none"> - Carbon dioxide emissions - Responses to environmental organizations' accusations - Crisis communication 	<ul style="list-style-type: none"> - Well-known and understandable logic - Comfortable to use 	<ul style="list-style-type: none"> - Visuality: clearness, few pictures - Videos unnecessary - Informativeness 	<ul style="list-style-type: none"> - No need for information provided by an impartial party

Regulatory stakeholders seemed to be searching for specific *content* from corporate websites. Reducing emissions seem to be the single most important environmental issue facing the policy makers at the time of the interviews, and therefore, regulatory stakeholders need to find information regarding for instance, carbon dioxide emission and how to be able to reduce them. Hence, regulatory stakeholders expect to find environmental communication on these issues.

“On a macro level I am interested in legislative and technology questions and of course reducing carbon dioxide emissions is priority number one at this point of time regarding the environmental questions. Second, the nature conservation and retaining ecological diversity such as protecting the Baltic Sea are important.” – Policy maker

Moreover, the findings suggest that regulatory stakeholders expect to find responses to accusations that environmental organizations have brought up on company websites. The interviewed regulatory stakeholders pointed out that these responses are rarely seen on corporate websites and consequently, they called for better crisis communication from companies. As an interviewed policy maker declared:

“I need to know the counter arguments against environmental organization’s allegations from Neste Oil website. Companies rarely understand to respond to environmental organizations accusations before it is too late” – Policy maker

The findings regarding the *structure* of environmental communication on corporate websites indicate that regulatory stakeholders appreciate clear organization and good usability and commonly known logic. Findings indicate that the case company’s website was suitable for regulatory stakeholders needs and that it matched their expectations on how environmental communication on company website should be structured.

“These websites seem to cover a lot and in my opinion the usability is at top level. These are comfortable to use and the organization of the information is clear. There is a lot of information but it is well designed and these links help in managing it.” – Policy maker

“Neste Oil website represents a familiar logic of internet surfing for everyone and I believe it is a good bet. When a website visitor is searching for some certain information, it is worthwhile to the corporate website to represent the mainstream thinking. Companies shouldn’t try too many new things on their website because visitors might not find the information they are looking for.” – Policy maker

The interviewed regulatory stakeholders seemed to be impressed by Neste Oil website regarding the *format*, i.e. physical presentation of the information as well. They noted the website had great visuals; enough pictures to keep it interesting for the visitor, but not too much to make it confusing. The videos presented on the website were regarded as unnecessary by the interviewed regulatory stakeholders. Interestingly, the website was not expected to be entertaining, but more informative. As a policy maker put it:

“I do not end up on company website to be entertained. I am there to find facts. Since I find what I am searching for I leave.” – Policy maker

The interviewed regulatory stakeholders considered the information provided on the website as sufficient and did not expect to find information provided by an impartial party. Information presented from the case company’s point of view seemed to be adequate for the needs of the interviewed regulatory stakeholders. This may indicate that regulatory stakeholders have other relevant channels of information that provide impartial information about the company and its operations.

Community stakeholders

Information needs and expectations				
Community stakeholders	Content	Structure	Format	Source
	<ul style="list-style-type: none"> - Background information on biofuels - Research on alternative raw materials for biofuels - Concrete objectives and milestones of the company - Contact information easily available - Climate balance sheets - Products’ environmental impacts from the whole life cycle 	<ul style="list-style-type: none"> - easy to use - links easily available on the front page 	<ul style="list-style-type: none"> - for some green visuals indicated - green washing - for some “green” visuals were credible 	<ul style="list-style-type: none"> - Links to other websites where palm oil issue is discussed - International discussion about biofuels - Certification alone does not provide credibility

The information needs and expectations of community stakeholders regarding environmental communication on corporate website seem to be complex. The interviewed community stakeholders needs and expectations regarding the environmental communication appear to vary from one end to another. At one end, there seems to be very strong opinions regarding the actual environmental behavior of the company and therefore any communication about company’s environmental commitment could not make up the fact that the company was regarded as a serious environmental offender.

“There is one thing and one thing only I would like to find on Neste oil website regarding environmental communication: an announcement stating that they are not using palm oil as a raw material anymore.” – Environmental organization representative

At the other end, there are community stakeholders that rather work with the company instead of working against it, to improve the overall environmental impacts. Overall, community stakeholders expected to find background information about products, services and environmental responsibility

issues. They regarded especially important to state the unsuccessful environmental performance on the website:

“Overall, I need to find information about the products and services. Nowadays all the companies have this responsibility section on their website. It is important that the responsibility section on corporate website communicates also where the company hasn’t achieved their aims. You need to be honest; it is not true responsibility if they claim they have reached all of their environmental objectives.”

– Environmental organization representative

Background information about biofuels seemed to be the single most important need regarding environmental issues for environmental organizations at this time. Community stakeholders seem to carefully inspect the claims of Neste Oil about their carbon dioxide emissions. Moreover, community stakeholders appear to be following international discussion regarding biofuels and scrutinizing the websites of Neste Oil against this backdrop.

Moreover, community stakeholders seem to call for more concrete objectives and milestones from companies. For instance, one environmental organization representative argued:

“Neste Oil brags about being a forerunner in the field of research on next generation biofuels but does not provide adequate information about the timetables and plans to change over from palm oil to truly next generation raw materials such as waste.” – Environmental organization representative

Community stakeholders seemed to be well aware of the changes in the informed company objectives regarding decreasing palm oil usage as a raw material for biofuel. For instance, the statement on Neste Oil website saying that the company aims to utilize only certified palm oil by the year 2015 compared to the earlier objective that Neste Oil will use only 30 % of palm oil by the year 2020 did not receive approval from one of the interviewed environmental organizations. Overall, the information presented on Neste Oil website regarding certification seemed not to impress community stakeholders. Surprisingly, any certification, on its own, did not seem to

provide credibility for company's environmental objectives in the eyes of community stakeholders. Some certification was regarded even unreliable. As one community stakeholder claimed:

“Roundtable of Sustainable Palm Oil (RSPO) -certification system does not take into account the overall greenhouse gases in the world which is a crucial issue. It is also a voluntary system that does not oblige companies to anything. “– Environmental organization representative

Some of the community stakeholders seem to feel that Neste Oil is not telling the right things on their website and is leaving out some information that could potentially harm them. For instance, on its website Neste Oil states that they have developed a unique system to track back the palm oil until the seed that is planted: “Neste Oil uses only palm oil that can be traced all the way back to the seed of the palm that produced it. This is guaranteed through extensive documentation and audits at every stage of production, from the plantation to the pressing plant and the customer.” Neste Oil provides detailed step-by step documentation how palm oil is planted, cultivated and harvested with pictures and videos from Malaysia on their website. However, some community stakeholders stated that the company may try to mislead their audiences to believe their operations are environmentally responsible by providing detailed information on issues that are not as crucial and leaving out information that is the key in determining their responsibility.

”The information regarding what happens after the seed has been planted is not relevant, instead, we need to know whether rainforest has been burned down or deforested because of those palm oil plantations.”
– Environmental organization representative

Community stakeholders seemed to consider that contact information about company's representatives has to be easily available on corporate website, since they prefer to meet company representatives in person. The interviewed environmental organizations do seem to understand that corporate websites are meant to promote the image of the company. However, they hope they would get the detailed information about palm oil plantations through personal meetings if it is not possible to show it on the corporate website:

"We are not expecting the company to put everything on their website. There would be too much information. But we expect them to give us the information via face-to-face meetings if it is not possible to communicate these things on their website." – Environmental organization representative

In this specific case, it seems that community stakeholders find it especially important to follow the development of the whole energy sector. Community stakeholders also seem to expect to find factual information such as climate balance sheets and products' environmental impacts from the whole life cycle. Lastly, community stakeholders seem to find it especially important to find information about the research made to provide alternative raw materials for biofuels.

"Life cycle –point of view is essential and of course it is important to consider the information on how they take their operations' indirect impacts into account such as environmental effects caused by outsourcing. So you need to count them in too." – Environmental organization representative

In spite of the negative attitude towards the actual environmental behavior of the company, community stakeholders seem to consider Neste Oil website as fairly easy to use and argue that links to the information they are searching for are easily available in the front page.

"The press releases are found on the front page and since they have this green image campaign, environmental communication on biofuels and palm oil is very easily found from here." – Environmental organization representative

The problem is, however, that some of the community stakeholders consider the information inadequate for their needs and reproach it for being green washing.

"The environmental communication on Neste Oil website is pure green washing. The information represented here is far too general and does not include true facts." – Environmental organization representative

Regarding the physical presentation of the information, at one end, community stakeholders seem to understand that the colors and images on Neste Oil website are aimed at promoting a clean and sustainable image of the company. Some of the interviewed community stakeholders considered the physical presentation of the information as relevant and understood the point of view of the case company. They seemed to appreciate the clearness of the website and the visuals promoting environmental responsible image.

“Theses websites are quite nice. They use their drop-symbol well here and in my opinion the colors they use are successful.” – Environmental organization representative

At the other end, however, some community stakeholders regarded it as pure green washing since they do not approve the actual environmental behavior of the company. As a community stakeholder paraphrased:

“I cannot evaluate the physical presentation of the information. To me the information is pure green washing regardless of the format.” – Environmental organization representative

All together, to promote the openness, the interviewed community stakeholders expected to find links to other websites, where palm oil issue is discussed and debated. Moreover, they hoped to find more factual information such as climate balance sheets and comparisons to other companies' environmental performance, provided by impartial parties. These audiences seemed to place greater trust in what they perceive as information provided by an impartial party.

“I would like to find climate balance sheets that are comparable with other organizations in the industry. It is important that the environmental communication is comparable, because for a website visitor who is not an expert in chemistry it is impossible to understand unqualified figures. So the visitor should be able to see the trend with relation to other companies in the same industry” – Environmental organization representative

Media stakeholders

Information needs and expectations				
Media stakeholders	Content	Structure	Format	Source
	<ul style="list-style-type: none"> - Contact information under each piece of text - Press releases easily available - Risks and threats regarding company's environmental impacts - Content that is often updated 	<ul style="list-style-type: none"> - Good usability - Easily available information 	<ul style="list-style-type: none"> - Clear visuals - Videos good addition 	<ul style="list-style-type: none"> - Established indicators and certificates - Recent discussion on acute talking points provided by a third party

Interestingly, one of the most important information for the media stakeholders on corporate website appears to be the contact information. The interviewed media stakeholders expected to find contact information under each piece of text.

"The thing that I need here on the environmental responsibility section is to find the contact information. They have the contact information section but it is a separate page. Since these biofuels, raw materials and responsibility are a specific field of knowledge, I have to call the communications department and it will take half a day for them to find a person that can answer to my questions" – Journalist

The need to find contact information reflects journalists' need to take personal contact with the company representatives in order to get relevant information for their news and feature stories. As one of the media stakeholders put it:

"For a journalist, the most important things are the ones that the company does not put on their website. Those things that stay in the blind spot." – Journalist

The interviewed media stakeholders seemed to find the case company's website fairly informative, yet more openness is called for. For instance, talking about the environmental issues including risks or threats was viewed as inadequate and more transparency on these issues was advised by the interviewees. However, media stakeholders seem to argue that it is not possible to please everyone and as one of them reported:

“The requirement for transparency seems to be endless and a company can never fulfill all the information needs of the various stakeholders.” –

Journalist

Moreover, the participants representing media were expecting to find a section were recent discussion and comments on acute talking points, such as palm oil, could be found. This could be possibly done by offering links to a third party websites that provide impartial viewpoints to the issue.

Most importantly, for media stakeholders, the feeling that the website is updated often seems to be critical. Media stakeholders appear to have very limited time when searching for some specific information and if it is not found easily they will rather call the company. The participants argued that providing a short abstract in the beginning of long piece of text could improve the readability and highlight the most important aspects of the text.

One of the main challenges seems to be the organization of the information on corporate websites, as one media representative argued:

“From a journalist’s point of view, there can never be too much of information on corporate website; however, the challenge is to organize it in way that makes it easy to access.” – Journalist

Also media stakeholders seemed to appreciate the physical presentation of the information and the clearness of the visuals on case company website. They argued that links worked well and it was made considerably easy for them to navigate on the site. Media stakeholders appreciated the visibility of universally accepted global indexes such as Dow Jones Sustainability Index, which is tracking the financial performance of the leading sustainability-driven companies worldwide, on the website.

Organizational stakeholders

Information needs and expectations				
Organizational stakeholders	Content	Structure	Format	Source
	<ul style="list-style-type: none"> - Established indicators such as certificates - Responding to environmental organizations' accusations - Future objectives on environmental issues - Origins of raw materials - Press releases easily available - Schemas and pictures - Specific chemicals used in products - Presentations - Results of responsibility work 	<ul style="list-style-type: none"> -Good usability -Informative 	<ul style="list-style-type: none"> - Light colors - Few pictures -Clear visuals 	<ul style="list-style-type: none"> - CO2 emissions of the whole production chain by impartial party - Comparison to other organizations

The interviewed **institutional investors and investment analysts** considered established indicators as important to locate on the website and appreciated such evidence:

“We insist that in addition to obeying the legislation our investments have to follow international standards such as United Nations’ Global Compact, International Labor Organizations (ILO’s) Labor Standards and Organization for Economic Co-operation and Development (OECD’s) Guidelines for Multinational Enterprises”– Institutional investor

They considered these established indicators of environmental responsibility as the minimum requirements for companies they might invest in. They seem to find these guidelines as fundamental and universally acceptable. However, the problem is to find out whether the company truly follows these rules. As one investor stated:

“We do not have enough resources to monitor whether companies we invest in abide the guidelines continuously in all places of their business, but I believe that we would come to know any offences from other sources such as the media or local authorities.” – Institutional investor

Moreover, institutional investors seem to find important that facts such as the ownership structure of the company and changes regarding it are presented on the corporate website. News calendar, investor relations contact information and presentations were also viewed as important to find easily on the company website. Information about palm oil and certificates the company has, are viewed as important as well. Overall, organizational stakeholders expected to find background information of products, services, business areas and manufacturing processes of the company. Responsibility and environmental information sections on corporate website seems to be viewed as especially important, when the company is operating in an environmentally sensitive industry.

Furthermore, organizational stakeholders expected to find more information on the results of the responsibility work: where the company has succeeded and failed to meet its objectives and the reasons behind successes and failures. More in-depth information about sensitive issues such as palm oil was also called for by organizational stakeholders. They also hoped to find more information about alternative raw materials for biofuels and clear objectives for future more easily available for website visitors.

“To dispel the doubts regarding the sustainability of palm oil, they should provide as precise communication as possible about the next generation biofuels and the next steps towards better sustainability. I would like to find specific objectives for the future such as by a specific year they will use certain proportion some other raw material.” –
Institutional investor

A partner company pointed out they need exact information of specific chemicals used in case company’s products due to European Union’s regulations and directives. Partner company stated they have to ensure that their products and their components are safe to use and the emissions and the health risks of producing, using and getting rid of the product are minimized.

“Lately the EU chemicals regulations such as REACH (Registration, Evaluation, Authorization and Restriction of Chemical substances) and ROHS (The Restriction of the use of certain Hazardous Substances in Electrical and Electronic Equipment) have obliged us to track down our

own use of chemicals as well as our partners'. A list of chemicals is important to find on the website" – Partner company representative

Organizational stakeholders needed to explore the origin of raw materials of biodiesel, the palm oil and examine Neste Oil's response to environmental organizations accusations, in order to be able answer questions their own customers might ask. Even though, knowing the origins of biodiesel was considered important, an organizational stakeholder reported that:

"The most important thing is to make sure that our own product works with the fuel, not where the fuel comes from." – Partner company representative

However, a **customer company representative** reported that because operating with large and well known companies there is no need to check their responsibility via website.

"Since we operate with large companies and we know that they have these environmental issues under control, there is no need to check their responsibility unless some fuss arises. Since we have direct contacts with the company we'll discuss with them face-to-face, and there is no need to search for the information from anywhere else. The information that is represented in the papers and such does not tell the whole story."
– Customer company representative

Overall, the interviewed organizational stakeholders seemed to be satisfied with the amount of information on case company's website and seemed to find the website very informative. They also seemed to consider that environmental impacts in different stages of production were well explained on case company's website. The disseminations of the impacts through the whole production line were viewed especially important.

Regarding the structure, the interviewed institutional investors and investment analysts seemed to find the usability of the case company's website fairly successful. One of the participants considered the website had excellent usability and stated that he has not seen a website that succeeds better. Moreover, the website seemed to be considered as very informative, since lots of

information was provided regarding various environmental issues. One organizational stakeholder describes the usability of website as follows:

“Keep it simple –approach in website design always works. Universally renowned logic in placing the links and providing explicit headlines make it easy to skim through the information. There is no need to try to be different.” – Customer company representative

Overall, organizational stakeholders seemed to consider the content on Neste Oil website as well planned and giving credibility to their environmental communication.

When discussing the format, i.e. physical presentation of the environmental communication on corporate websites having light colors and showing only few pictures was suggested to make the visuals clear. One environmental investment analyst compared Neste Oil website to British Petroleum’s website and agreed that British Petroleum’s was trying too hard to be green, which makes it lose its credibility. Neste Oil’s website seemed to be viewed as more neutral and clear. Even though, videos in the responsibility section of Neste Oil website was viewed as good idea, the interviewed investors and analysts stated that they would not normally have time or interest to watch them. The fact that Neste Oil website is discreet seemed to be an indication of not trying too much to polish its image. In sum, stakeholders expected to see discreetly used colors and visuals that they associate to clean and pure environment.

Regarding the source of the environmental communication organizational stakeholders expected to find information authenticated by impartial parties as well. This seemed to be crucial in determining whether to trust the environmental communication on the corporate website. In this case, organizational stakeholders expected to find CO2 emissions of the whole production chain or lifecycle, processes, and technologies compared to some other company preferably operating in the same industry, made by an impartial party.

Organizational stakeholders agreed the website has enough pictures to make the website visual but not too many to make it confusing. Videos were suggested to be a good addition to the text and pictures and good help in creating more reliable image. However, none of the stakeholders agreed to have watched them. Schemas and pictures were identified as good for someone who knows

something about the issue already. In other words, schemas such as flow charts were reported to be difficult to understand if the website visitor in question does not have broader knowledge of the issue. In contrast however, too much simplifying was discussed to possibly drive away some stakeholders who already have some knowledge on the issues discussed on the webpage.

Table 2. below represent the summary of findings divided according to the stakeholder groups and the research questions posed for the empirical study. Furthermore, information needs and expectations are divided according to the four message properties identified earlier: content, structure, format, and source. Next, Chapter 5 provides a discussion on these findings in the light of earlier literature.

Table 2. Summary of findings

	Channels	Role of corporate websites	Information needs and expectations Content, Structure, Format, Source
Regulatory stakeholders	<ul style="list-style-type: none"> - Face-to-face meetings with companies and other relating organizations - Academic experts - Daily media follow-up - Industry organizations - Colleagues - Internet and corporate websites 	<ul style="list-style-type: none"> - For finding factual information - Fast and easy tool - Quality of information varies - Supports other channels 	<p>Content</p> <ul style="list-style-type: none"> - Carbon dioxide emissions - Responses to environmental organizations' accusations - Crisis communication <p>Structure</p> <ul style="list-style-type: none"> - Well-known and understandable logic - Comfortable to use <p>Format</p> <ul style="list-style-type: none"> - Visuality: clearness, few pictures - Videos unnecessary - Informative <p>Source</p> <ul style="list-style-type: none"> - No need for information provided by an impartial party
Community stakeholders	<ul style="list-style-type: none"> - Face-to-face meetings with companies and other relating organizations - Own research centers - Other research communities - Academic experts inside the organization - Colleagues - Daily media follow-up - Internet and corporate websites 	<ul style="list-style-type: none"> - Background information - Fast and easy tool - Timely information - Supports other channels 	<p>Content</p> <ul style="list-style-type: none"> - Background information on biofuels - Research on alternative raw materials for biofuels - Concrete objectives and milestones of the company - Contact information easily available - Climate balance sheets - Products' environmental impacts from the whole life cycle <p>Structure</p> <ul style="list-style-type: none"> - Easy to use - Links easily available on the front page <p>Format</p> <ul style="list-style-type: none"> - For some "green" visuals indicated green washing - For some "green" visuals were credible <p>Source</p> <ul style="list-style-type: none"> - Links to other websites where palm oil issue is discussed - International discussion about biofuels - Certification alone does not provide credibility
Media stakeholders	<ul style="list-style-type: none"> - Phone calling the company - Face-to-face meetings with companies and other relating organizations - Own information service - Other media - Academic experts - Other research communities - Colleagues - Internet and corporate websites 	<ul style="list-style-type: none"> - Background information - Fast and easy tool - Timely information - Supports other channels 	<p>Content</p> <ul style="list-style-type: none"> - Contact information under each piece of text - Press releases easily available - Risks and threats regarding company's environmental impacts - Content that is often updated <p>Structure</p> <ul style="list-style-type: none"> - Good usability - Easily available information <p>Format</p> <ul style="list-style-type: none"> - Clear visuals - Videos good addition <p>Source</p> <ul style="list-style-type: none"> - Established indicators and certificates - Recent discussion on acute talking points provided by a third party
Organizational stakeholders	<ul style="list-style-type: none"> - Face-to-face meetings with companies and other relating organizations - Daily media follow-up - Professional events and seminars - Suppliers - Customers - Colleagues - Own testing, comparing to others - Research communities: academic and applied - Outsourced companies providing data analysis - Respected and well-known investment analysts - Responsibility reports - Internet and corporate websites 	<ul style="list-style-type: none"> - Source of recent research results, trends and current discussion - Source of background information of the company - Responsibility and environmental information sections on corporate websites when company is operating in an environmentally sensitive industry 	<p>Content</p> <ul style="list-style-type: none"> - Established indicators such as certificates - Responding to environmental organizations' accusations - Future objectives on environmental issues - Origins of raw materials - Press releases easily available - Schemas and pictures - Specific chemicals used in products - Presentations - Results of responsibility work <p>Structure</p> <ul style="list-style-type: none"> - Good usability - Informative <p>Format</p> <ul style="list-style-type: none"> - Light colors - Few pictures - Clear visuals <p>Source</p> <ul style="list-style-type: none"> - CO2 emissions provided by an impartial party - Comparison to other organizations

5. DISCUSSION

This section provides a discussion on the channels through which company stakeholders acquire environmental information, on the role of corporate website among other channels and finally, on the information needs and expectations of various stakeholders regarding environmental communication via company websites.

Channels

Based on the findings regarding the first sub question, posed for empirical research - Through which channels do stakeholders acquire environmental information about companies? - It can be concluded that channels are various depending on the stakeholder in question. Both commonalities and differences among stakeholder groups are found when scrutinizing the findings of this study.

It seems that despite the increasing utilization of the Internet, for all the interviewed stakeholders traditional channels, such as face-to-face meetings and phone calls are important channels of environmental communication. The interviewed stakeholders reported to meet both companies and other relating organizations regularly. However, the emphasis on the channels varied. Especially media stakeholders seem to be dependent on direct contacts with companies. Moreover, the findings of this study indicate that organizational stakeholders may not be interested in having two-way interaction via website, but rather via face-to-face meetings. These findings are in contrast with Kent and Taylor's (2003), Esrock and Leichthy's (1998), Inch's (2008) and Capriotti and Moreno's (2006) who suggested that companies should employ dialogic features into their website design and that websites should foster a meaningful two-way interaction between organizations and their publics. Hence, the findings of the present study support those of Dawkins's (2004) who proposes that even though, the Internet is increasingly being deployed by companies to tailor their environmental messages to various audiences, creative use of offline information channels is also required. Especially organizational stakeholders seemed to value professional events and seminars as a channel of environmental communication.

Moreover, all of the interviewed stakeholders seem to utilize academic experts as a channel of environmental information. Many of the interviewed stakeholders reported they have academic expertise also inside their organizations. In addition, more applied research seems to be valued as a

source of environmental information as well. Some of the interviewed stakeholders also had their own research centers and some had outsourced information search.

As expected, media appears to be an important channel providing information on environmental issues regarding companies. All of the interviewed stakeholders reported they conduct a daily media follow-up. Media was stated to formulate the information from other channels such as academic experts, companies or other relating organization into a manageable and comprehensible format.

Unsurprisingly, colleagues inside and outside of the interviewed stakeholders' organizations were reported to be important channels of information regarding environmental issues. Information is exchanged via face-to-face meetings, phone calls, emails and daily conversations. Colleagues from Finland as well as around the globe were identified as important channels of environmental information.

In addition to traditional channels, all the interviewed stakeholders argued they use corporate websites as a channel for searching environmental information about companies. However, the interviewed stakeholder groups seem to give different emphasis on the importance on corporate websites as a channel of corporate environmental communication. Next, the role of corporate websites among other channels is further elaborated.

In sum, the findings of the empirical study suggest interdependencies among stakeholder groups supporting the claims of Bhattacharya and Korschun (2008). Each group provides information about environmental issues to others. The emphasis among the channels varies depending on the stakeholder group in question. Especially the media and environmental organizations seem to be providing important environmental information to other target groups.

Role of corporate websites

Among the interviewed stakeholders environmental communication on corporate website seems to only support the information which is primarily acquired via other channels or to provide background information before contacting the company directly. This notion has relevance regarding the main research problem of the present study since the role of corporate websites among other channels has an impact on the expectations and needs of stakeholder groups. The interviewed stakeholders reported that they are mostly searching for on factual information such as

figures, statistics, basic facts and numerical data. It is worthwhile to note that all the interviewed stakeholders represented a larger organization and therefore their perception of the role of corporate websites among other channels of environmental communication might be different than of those stakeholders that represent only their selves, such as individual consumers or investors.

However, the Internet seems to be the most frequently utilized channel for searching environmental information about companies, because it is the easiest and fastest way, the amount of information is ample and information is timely. However, many of the interviewed stakeholders observed that the quality of information varies among corporate websites and most of them do not offer objective information, nor provide the big picture regarding environmental impacts and efforts of the company in question.

Stakeholders seem to be interested in examining environmental communication on corporate websites, especially when the company in question is operating in an environmentally sensitive industry. Moreover, a reason for examining the environmental communication may also rise for instance, from public discussion in media or from environmental organizations' campaigns.

As Dawkins (2004) proposes that even though, the Internet is increasingly being deployed by companies to tailor their corporate responsibility messages in general and environmental messages in particular to various audiences, creative use of offline information channels is also required. Accordingly, the present study suggests the importance of one-to-one meetings and dialogue sessions with stakeholder audiences, in addition to communicating effectively via corporate website.

Needs and expectations

The findings of this study regarding the *content* indicate that actual behavior of a company determines the range of possible statements about environmental responsibilities supporting the findings of Maignan et al. (2005), Kärnä et al (2003) and Schlegelmich and Pollach (2005), Basil and Erlandson (2008). The findings of the present study indicate that stakeholder groups were looking for explanations of how corporate responsibility fits within the business strategy and its impact on the bottom line supporting Dawkins' findings (2004). Furthermore, expressions of established indicators on the website such as GRI, Dow Jones Sustainability Index or RSPO seemed to be important for organizational stakeholders and especially investors supporting Dawkins'

findings (2004). Accordingly, organizational stakeholders valued recognizing and expressing the risks and opportunities that are specific to the company, which also supported Dawkins' findings (2004).

The findings suggest that from corporate websites, most of the stakeholders are expecting to find communication about and against the accusations that environmental organizations have brought up. In this specific case, since environmental organizations have questioned the environmental friendliness of the raw materials of company's products, the background information regarding the palm oil was expected to be found on company website. Consequently, the findings suggest it is important to find communication about research and developments on how the company is going to be able to improve their environmental performance in the future. In this case, stakeholder groups were very eager to come to know of alternative raw materials for company's products. The findings support those of Schlegelmilch and Pollach's (2005) which pointed out that ethical image enhancement has to be oriented towards the future.

All the stakeholder groups called for concrete objectives and milestones regarding improving company's environmental impact. They also found important to find companies' products' environmental impacts from the whole life cycle on corporate website. Findings of the present study also indicate that in order to gain stakeholders' trust, it is important to communicate risks and threats that company's operations might pose. Moreover, when company is communicating about results of their past environmental work, they should also indicate the operations where they have not succeeded. Hence, the present study supports Dawkins' (2004) and Bansal and Kistruck's (2006) findings stating that stakeholders are looking for evidence of the impact of companies' corporate responsibility programs.

Since direct contacts to the company were found to be important channels of environmental communication, findings on the content on corporate websites also indicate that contact information, including the names, titles, phone numbers and email addresses of company representatives relating to environmental issues, should be easily available on the site. These findings support those of Dawkins (2004), who argued that offline communications are important as well.

Moreover, facts about the company, including background information about products, services, business areas and manufacturing processes seem to be important to find easily on the website since these facts affect the environmental performance of the company as well. Unsurprisingly, the findings also indicated that stakeholders were interested to find recent developments, changes and events regarding the company's environmental performance and thus, company's press releases are expected to be found easily, preferably on the front page. These findings support those of Schlegelmilch and Pollach's (2005) which pointed out that ethical image enhancement has to be future oriented and that responsibility related material such as environmental responsibility information should be presented preferably on the front page of the website.

The findings of the present study regarding the *structure*, i.e. the order in which the items of information are presented, indicate that stakeholder groups expect the website to be organized with well-known and understandable logic to make it easy to navigate. Interviewed stakeholders reported that the website has to be comfortable to use in order to attract them on the site. These findings support those of Bansal and Kistruck's (2006) who explain that general statements should be accompanied by specific facts that are either easy to navigate but still powerful enough to be meaningful for the specific audience.

The findings of the present study regarding the *format*, i.e. physical presentation of the information indicate that clarity and organization are key issues. Just some well-placed pictures were reported to be enough to make the website visual enough. Even though, most of the stakeholders noted that they do not watch the videos on the website, they considered the videos as good idea for promoting environmentally responsible image. Mostly, however, the website was utilized to find information as quickly as possible and not to spend any more time on the site than is necessary.

The findings regarding the *source* of information on corporate website were contradictory. Some of the stakeholders expressed a need for information provided by an impartial party such comparison of environmental results with other companies within the same industry provided by an impartial third party, links to other websites where palm oil issue is discussed or statements demonstrating that the company is following universally accepted rules such as GRI or is accepted to well-known indexes such as Dow Jones Sustainability Indexes. These findings support those of Dawkins' (2004) and Pollach's (2003). However, some of the interviewed stakeholders who seem to have

close direct relationship with the company, such as large customers and investors, do not consider information provided by a third party as important since they seem to trust the company in question.

6. CONCLUSIONS

This chapter concludes the present study by first providing a research summary with restatement of the research gap, purpose, method and theory. Then, the main findings of the present study and comparison of present findings with previous research are restated. Next, managerial implications are drawn from the findings by providing practical recommendations. Thereafter, limitations of the study are acknowledged. Finally, suggestions for further research are reported.

6.1 Research summary

The main purpose of this thesis was to explore the needs and expectations of various stakeholders of a company regarding environmental communication via company websites. The research was practical, geared towards solving a managerial problem of what is relevant environmental information on the website of a selected case company that matches the various stakeholders' needs and expectations. This study was motivated by the general lack of understanding the environmental information needs and expectations of the various stakeholders' of a company. Consequently, the main research question that the study set out to answer was:

What are the information needs and expectations of various stakeholders regarding environmental communication via company websites?

The main findings of the study are presented below and they are preceded by the sub questions. To be able to answer the main research question, it was divided into more approachable elements. Consequently, the sub questions that the literature review in Chapter 2 set out to answer were threefold:

1. What is environmental marketing communication?

The objective of the first sub question was to broaden the understanding of environmental communication. The concept of corporate social responsibility along with alternative themes of corporate responsibilities were found to provide the starting point for understanding environmental responsibilities of a company. Furthermore, inspecting the main conceptual findings in the literature of corporate responsibilities, provided a foundation for understanding corporate responsibilities as a stakeholder obligation, a fundamental approach adopted in the present study. Moreover, the concept

of environmental marketing provided a basis for understanding environmental communication since it is a central field of environmental marketing. Environmental communication was found to contain four message properties: *content, structure, format* and *source* (Peattie 1992, 192).

2. Which stakeholders are relevant regarding environmental communication?

The objective of the second sub question was to broaden the understanding of corporate responsibilities as a stakeholder obligation and to discover which stakeholders are the ones that are especially relevant regarding environmental concerns in general and environmental communication on corporate websites in particular. Environmental literature was found to stress four critical groups of stakeholders: *regulatory, community, media* and *organizational stakeholders* (Henriques and Sadorsky 1999).

3. What are the characteristics of environmental marketing communication on corporate websites?

The objective of the third sub question was first, to inspect the characteristics of corporate websites as corporate communication platform and then, determine the features of environmental communication on websites. The key characteristics of environmental communication on corporate websites appear to be most importantly the possibility to address simultaneously several audiences and highlight some information and place in the background other information. Furthermore, other relevant characteristics include the timeliness, the fact that the company has complete control over the communication, inexpensiveness compared to traditional channels, serving audiences that are more active in seeking and processing information than publics reached via traditional channels and finally the fact that website is also a brand carrier and extension of company's operations. However, there are regulatory, market and competitive constraints on the content of environmental communication on corporate websites.

Furthermore, the sub questions posed for guiding the empirical research towards its goal were also threefold:

1. Through which channels do stakeholders acquire environmental information about companies?

The objective of the first sub question posed for the empirical research was to constitute an overall understanding of the various channels of environmental communication in order to be able to

understand the needs and expectations of various stakeholder groups regarding environmental communication on corporate websites.

All the stakeholder groups identified face-to-face meetings with the company in question as well as with environmental organizations and other relating organizations such as industry organizations as the most important channel of environmental communication. All the stakeholder groups seemed to also conduct a daily media follow-up and utilize academic experts both inside and outside their organizations. Also colleagues from home country as well as from around the world appeared to provide important channel of environmental information about companies to all of the interviewed stakeholder groups. Uppermost, all the stakeholder groups seemed to utilize corporate websites frequently for searching information about companies' environmental commitment and performance.

Especially the international environmental organizations representing community stakeholders had the privilege of having in house research centers providing information about companies' environmental performance. Moreover, especially some of the media stakeholders had a centralized in house information service providing wide range of information sources.

Interestingly especially the media stakeholders identified phone calls with the company representatives as an important channel of environmental information. Furthermore, organizational stakeholders valued professional events and seminars as a channel providing information about companies' environmental commitment and performance. Moreover, organizational stakeholders also identified their suppliers and customers as important channels of environmental information.

2. What is the role of corporate websites among other channels for stakeholders acquiring environmental information about companies?

The aim of the second sub question posed for empirical research was to situate websites among other channels and to provide understanding of its role as a source of environmental communication. Mainly, the stakeholder groups utilized corporate websites for finding simple factual and background information about companies as opposed to broad explanations of company's values and environmental commitment. The role of corporate websites seems to be in supporting the more traditional channels such as face-to-face meetings, media and academic sources. They perceived corporate websites as timely, fast and easy channels providing information

about companies' environmental commitment and performance but noted that the quality of information varies significantly among company websites.

3. What are the information needs and expectations of stakeholders regarding the content, structure, format and source of environmental marketing communication on corporate websites?

The findings of this study regarding the *content* indicate that actual behavior of a company determines the range of possible statements about environmental responsibilities. Overall, the stakeholders expected to find communication about the risks and opportunities that are specific to the company in question. Findings indicated that environmental communication on corporate websites has to be oriented towards the future. Hence, stakeholders wanted to find concrete objectives and milestones regarding improving company's environmental impact on the corporate website. Overall, stakeholders seem to be looking for evidence of companies' environmental commitment and performance. Especially the organizational stakeholders were expecting to find expressions of established indicators on corporate websites. Interestingly, the findings of the present study indicate that in addition to environmental communication on corporate website offline communications are important as well.

The findings of the present study regarding the *structure* of corporate websites indicate that stakeholder groups expect the website to be organized with well-known and understandable logic to make it easy to navigate. The findings regarding the *format* indicate that clarity and organization are key issues. The findings regarding the *source* of information on corporate website were contradictory. Some of the stakeholders expressed a need for information provided by an impartial party such comparison of environmental results with other companies within the same industry provided by an impartial third party, links to other websites or statements demonstrating that the company is following universally accepted rules. Interestingly, the stakeholders seemed not to value any efforts to engage them into interactive two way discussion with the company on corporate websites. This finding possibly reflects the fact that the interviewed stakeholders represent larger organizations and they have the possibility to interact face-to-face with the company representatives.

6.2 Managerial implications

This section presents the managerial implications – guidelines for managing environmental communication on corporate website.

Environmental communication on corporate website is of crucial importance for several reasons: most importantly, the possibility to address simultaneously multiple audiences and highlight some information and place in the background other information offers outstanding possibilities for managers to communicate companies' environmental commitment and performance. Furthermore, the possibility to provide timely communication inexpensively, and break through the restrictions of time and space, makes website communication about company's environmental commitment and performance worthwhile for many managers. Moreover, the fact that the company has complete control over the communication is a clear advantage in contrast to many traditional channels such as media. However, managers ought to keep in mind the regulatory, market and competitive constraints as well as the increased scrutiny of various stakeholders on the content of environmental communication on corporate websites.

The findings of this study indicate that environmental communication on corporate website can be seen as supporting other channels of environmental communication and therefore, in addition to environmental communication on corporate website offline communications are important as well. Most importantly, in order for company managers to be successful for communicating environmental commitment and performance of the company they have to keep in mind that actual environmental behavior of the company determines the range of possible statements about its environmental responsibilities. Therefore, environmental communication should be an integral part of the overall strategy of the company.

Overall, environmental communication on corporate websites should address the risks and opportunities that are specific to the company in question. Furthermore, managers need to make sure that environmental communication on corporate websites is oriented towards the future and that it specifies concrete objectives and milestones of how the company is planning to improve its environmental impact. Managers need to make sure the websites provide evidence of companies' environmental commitment and performance such established indicators of company's environmental performance. It is crucial that the website is organized with well-known and

understandable logic to make it easy to navigate. Hence, managers should avoid trying too many new ways of organizing information on corporate website since some visitors might withdraw if they do not see the company's claims articulated clearly. Therefore, managers should make sure that also the visuals are clear and well organized. The findings of the present study indicate that it might be a good idea to place environmental communication provided impartial third party on the corporate website, since many of the stakeholders seem to appreciate having links to other websites or statements demonstrating that the company is following universally accepted rules.

6.3 Limitations of the study

The results should be interpreted with caution, keeping in mind some main limitations of the research. First, the exclusive focus on only one company's stakeholders' views on environmental responsibility issues discussed on corporate website and second, the basis of the research on only one type of communication—websites—and not investigating actual environmental practices, limits the generalizability of the research findings. Furthermore, since only small amount of interviews per one target group were conducted, the generalizability of the findings is limited.

Moreover, the interviewed stakeholders represent larger organizations and all of their work roles addressed environmental issues. Hence, their needs and expectations regarding environmental communication on corporate websites might differ from those of for instance individual investors or customers. Furthermore, the interviewed stakeholders are already engaged to environmental issues by their work roles and therefore they might have more interest in environmental communication and offer different answers than those stakeholders that are not.

Lastly, the case company, Neste Oil, included in this study is among the largest companies in Finland and the viewpoints and activities of its stakeholders might not be representative of those adopted by smaller companies. Instead, the findings provide some indication of the needs and expectations of some stakeholders regarding the content of environmental communications.

6.4 Suggestions for further research

This section introduces the opportunities for further research. Vast opportunities for further research can be suggested on the basis what was learned during the process. Three suggestions for continuing this study are put forward. First, longitudinal studies could be carried out to track changes in the preferences regarding the channels stakeholders use for searching environmental information and changes in stakeholders' needs and expectations regarding environmental communication on corporate websites. Especially, it would be interesting to study whether corporate websites would become as more momentous channel among others with time. Second, cultural differences, which this study did not highlight, warrant more research. Additional units of analysis in multiple countries and cultural factors that affect stakeholders' needs, expectations and channels regarding environmental communication could be studied further. Third, future research should audit multiple companies' stakeholder's views on the entire content of corporate responsibility communication on corporate websites. This type of evaluation should include multiple stakeholder perspectives including small and larger ones in order to depict a comprehensive understanding of the issue.

The present study also paves the way for further research into related topics. Three ideas are proposed. First, relationships of information exchange regarding environmental responsibility between companies' various stakeholders could be explored. Second, the relationships between companies' actual environmental behavior, environmental communication and stakeholders trust in a company would be another interesting area of future study. Finally, further research is needed on the topic of effective environmental communication as an indicator of company's financial performance.

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Appendix 1. Interview questions

1. Please tell me about yourself and what kind of job description do you have?
2. What kind of environmental information do you need in your work?
3. What are the channels through which you acquire environmental information about companies? (for instance corporate social responsibility reporting, media, Internet, etc.)
 - Why do you choose to use these specific channels? (convenience, established practice, necessity)
 - What are your expectations regarding these specific channels?
 - Do you acquire the information actively or run in to it?
 - How do you perceive the role of corporate websites compared to other channels?

Neste Oil website:

4. Have you visited www.nesteoil.com website before this interview?
 - When and why?
5. What are you searching from a website?
 - What kind of information needs do you have?
 - What kind of environmental communication are you expecting to find on the corporate website?
6. What do you think about the overall looks of the website?
 - Do you think it supports environmentally responsible image?
 - Visuals?
 - Clarity?
7. What do you think about the format and structure of environmental communication on the website?
 - Do you find easily what you are searching for?
 - Is the website informative?
 - Is the website entertaining?
8. What do you think about the possibilities to interact with the company?
 - Is there a need for interaction on the corporate website?
9. How do you perceive the usability of the website?
 - What are the strengths and weaknesses?
 - Do all the links, videos etc. work?

10. Do you think you will visit this website in the future?

Is there anything else you would like to report? Do you want to give some other feedback regarding Neste Oil website?

The original interview questions in Finnish:

1. Kertoisitko kuka olet ja mitä toimenkuvaasi kuuluu?

2. Minkälaisista ympäristöasioista etsitte/tarvitsette tietoa? (informaatiotarve)

3. Mitä kanavia käytätte tiedon etsinnässä (esim. yhteiskuntavastuuraportit, media, internet, jne)?

- Miksi käytätte näitä kanavia? (hyöty, käytäntö, pakko)
 - Kanavakohtaiset odotukset?
 - Etsittekö aktiivisesti vai törmäättekö sattumalta?
 - Mikä rooli yrityksen verkkosivuilla on?

Neste Oilin sivustot:

4. Oletko vierailut nesteoil.fi -sivustolla aiemmin?

- Missä yhteydessä? Kuinka usein?

5. Mitä etsit sivustolta?

- Millaisia tietotarpeita teillä on?
- Millaisia ympäristövastuuasioita siellä mielestäsi pitäisi olla?

6. Mitä mieltä olet sivuston yleisilmeestä?

- Tukeeko ilme ympäristövastuullista mielikuvaa?
- Visuaalisuus?
- Selkeys?

7. Mitä mieltä olet ympäristövastuuasioiden esitystavasta verkkosivustolla?

- Löydätkö etsimäsi helposti? (organisointi)
- Informatiivisuus?
- Viihdyttävyyys?

8. Yhteyden muodostaminen Neste Oiliin (Interaktiivisuus)

- Mitä mieltä olet verkkosivuston tarjoamista mahdollisuuksista vuorovaikutukseen organisaation kanssa?
- Onko sille tarvetta?

9. Mitä mieltä olet sivuston käytettävyydestä?

- Mikä on hyvää? Mikä huonoa?
- Toimivatko linkit, videot ym.?

10. Aiotko vierailla tällä sivulla uudestaan tulevaisuudessa?

- Miksi/Miksi et?

Onko jotain muuta mitä haluaisit tuoda esille tässä yhteydessä? Haluatko antaa muuta palautetta liittyen Neste Oilin sivustoon?

Appendix 2. Neste Oil website

The screenshot shows the Neste Oil website in a Windows Internet Explorer browser window. The address bar displays "http://www.nesteoil.com/". The website header includes the "NESTE OIL" logo and the tagline "refining the future". A navigation menu lists "Products and services", "Corporate info", "Business areas", "Investors", "Media", "Careers", and "Responsibility".

The main content area features a large image of a person in a white winter jacket with arms raised against a blue sky. To the right of this image is a "Neste Oil in brief" section, followed by a "News" section with three entries dated 06.04.2010, 25.03.2010, and 23.03.2010. Below the news is an "Archive" section and a "Neste Oil Share on the NASDAQ OMX Helsinki" table.

The table shows the following data:

Last, €	13.30
Time	04/08 at 17:27
Previous close, €	13.56
Change, %	-1.92

Below the table is a "Share Monitor" link and a "Financial statements for 2009" section with a blue graphic. The financial statements include:

- Year 2009:** Comparable operating profit was EUR 116 million (2008: 602 million)
- Fourth quarter:** Comparable operating profit of EUR -29 million (Q4/2008: 103 million)
- Total refining margin of USD 5.85/bbl (Q4/2008: ...)

Other sections include "Annual report 2009", "Invitation to the Annual General Meeting", "Nomination Committee's proposal for composition of the Board of Directors", and "Best-ever occupational safety performance". A banner at the bottom reads "Change is a state of mind". The browser status bar at the bottom indicates "Internet | Protected Mode: Off" and "100%" zoom.

Appendix 3. Neste Oil website, environmental responsibility

The screenshot shows a web browser window displaying the Neste Oil website. The browser's address bar shows the URL: <http://www.nesteoil.com/default.asp?path=1,41,12079,12106>. The website header includes the Neste Oil logo and the tagline "refining the future". A navigation menu lists various sections: Products and services, Corporate info, Business areas, Investors, Media, Careers, and Responsibility. The "Responsibility" section is currently selected, and its sub-menu includes: Our approach to responsibility, Financial responsibility, Environmental responsibility, and Social responsibility. The "Environmental responsibility" sub-menu is further expanded, listing: Environmental risks, Procurement-related environmental impact, Production-related environmental impact, Logistics-related environmental impact, Environmental impact of end-use, REACH, Innovations for combating climate change, and Milestones in Environmental Protection. The main content area features a photograph of a scientist in a lab coat working with laboratory equipment. Below the image, the text reads: "Environmental responsibility forms an integral part of Neste Oil's business strategy. We have been a pioneer of lower-emissions traffic fuels for many years, and environmental issues are prioritized throughout the product development process. Ensuring trouble-free operations and minimizing environmental impact are also priorities." A second paragraph explains that oil refining has a major impact on the environment and that Neste Oil's operations are linked to the use of the products it refines. It highlights the development of NExBTL renewable diesel, which has helped reduce greenhouse emissions by 345,000 tons in 2009. The footer of the page contains the copyright information: "© Neste Oil, Keilaranta 21, P.O. Box 95, 00095 NESTE OIL - Tel. +358 10 45811, Business ID 1852302-9".