ABSTRACT
This paper focuses on the corporate social responsibility reporting and examines corporate social responsibility or sustainability reports of the selected telecommunication companies from the US, UK and Turkey by making a comparative content analysis. For this purpose, a sample was established by combining the world’s two major telecommunication companies with Turkey’s largest telecommunication company within the framework of some constraints. This research points out that community involvement and environmental reporting consist of the main issues that these telecommunication companies focus on corporate social responsibility reporting.

Keywords: Non-Financial Reporting, Corporate Social Responsibility, Telecommunication Industry, US, UK, Turkey

Jel Classification: M14, L96, M40, M49

Telekomünikasyon Sektöründe Kurumsal Sosyal Sorumluluk Raporlaması: ABD, İngiltere ve Türkiye Vakası

ÖZET
Bu makale, kurumsal sosyal sorumluluk raporlamasına odaklanmış ve karşılaştırmalı bir içerik analizi yaparak ABD, İngiltere ve Türkiye’den seçilen telekomünikasyon şirketlerinin kurumsal sosyal sorumluluk veya sürdürülebilirlik raporlarını incelemektedir. Bu amaçla, bazı kısıtlar çerçevesinde dünyanın iki büyük telekomünikasyon şirketi ile Türkiye’nin en büyük telekomünikasyon şirketi ile bir araya getirilmesi ile bir örneklem kurulmuştur. Bu araştırma, bu telekomünikasyon şirketlerinin kurumsal sosyal sorumluluk raporlamalarında odaklı oldukları ana hususların toplumsal katılım ve çevresel raporlama olduğunu ortaya koymaktadır.

Anahtar Kelimeler: Finansal Olmayan Raporlama, Kurumsal Sosyal Sorumluluk, Telekomünikasyon Sektörü, ABD, İngiltere, Türkiye.

JEL Sınıflandırması: M14, L96, M40, M49

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1. INTRODUCTION

In recent years, corporate reporting is not only based on financial information but also it is made up of non-financial information. In other words, financial reporting is supported by non-financial reporting and more specifically by corporate social responsibility (CSR) reporting (also called sustainability reporting) due to the pressure generated from different stakeholders to be more transparent about the company’s dealings (Bonsón and Bednárová 2015). The coverage of corporate reporting has been enlarged within the framework of the accountability concept (Gençoğlu and Aytaç 2016).

In this regard, it should be emphasized that corporate communication has changed its focus from short-term to long-term goals as well as from profit maximization to profit optimization of the business organisation (Moravcikova et al. 2015) in the context of future-oriented rather than traditional reporting. That is why financial and historical data generated from financial statements and disclosures have started to provide more information about companies’ operating and economic activities as well as their social and environmental impacts on society as a whole (Bonsón and Bednárová 2015).

At this point in time, sustainability reporting is mostly optional in the country specific context. According to Lament (2015), companies from France, Sweden, Spain, Denmark and United Kingdom are required to publish environmental and/or social aspects of their sustainability practices within the framework of some constraints such as company size, number of employees, and whether the company is a quoted one.

On the other hand, it should be clearly stated that there are two main indicators which determine the quality of sustainability reporting: (1) company size; and (2) the industry in which the company operates.

In terms of company size and industry grouping, Adams et al. (1998) states that industry membership has little or no effect on the level of disclosure for smaller companies by examining corporate disclosures of six European countries (France, Germany, Netherlands, Sweden, Switzerland, and United Kingdom). However, it is extremely related to the level of disclosure for larger companies and more specifically for industry sensitive companies.

In the same context, the paper of Newson and Deegan (2002) emphasizes that industry of operation is one of the indicators that significantly influence disclosure practices by establishing a sample set based on multinational companies operated in Australia, Singapore, and South Korea.

Since industry of operation is an important indicator, it should be questioned whether different industries report sustainability practices differently because information demanded by stakeholders (Adams et al. 1998) or information expected by stakeholders (Sweeney and Coughlan 2008) vary among industries. In this regard, (1) the paper of Sweeney and Coughlan (2008) states that automobile industry as well as oil and gas industries give importance to environmental disclosures and also indicates that primary stakeholders in the financial services consist of customers and communities; and (2) Al Farooque et al. (2014) examine changes in sustainability disclosures of Australian companies and compare the data between 2004 and 2007 in the environmental context. This paper points out that there is great
variation in environmentally sensitive industries such as energy, emissions and environmental management as well as water from 2004 to 2007 and these industries attach particular importance to environmental disclosure.

If the prior research is examined in the context of telecommunications industry, Mohamed and Sawandi (2007) states that Malaysian mobile telecommunications companies make their CSR reporting based on supporting social constructive programs such as charity and welfare as well as community involvement. In addition, Sweeney and Coughlan (2008) indicates that primary focus on the telecommunications industry is based on customer acquisition and retention.

In the context of these sector-specific cases, prior papers determine that sustainability disclosures are designed based on the specialization of companies’ social interests in each industry. That is why it should be noted that airline industry takes primarily environmental issues into account due to fueling, emissions, recycling and waste management (Hooper and Lever, 2002; Chan and Mak 2005; Mak and Chan 2006; Mak and Chan 2007; Mak et al. 2007; Cowper-Smith and de Grosbois, 2011; Öztürk 2016) versus telecommunications industry considers customer-oriented and/or community-oriented issues (Sweeney and Coughlan 2008, p. 118; Mohamed and Sawandi 2007).

Within the framework of this analysis, the objective of this paper is to compare and contrast CSR reporting of the selected telecommunications companies in the US, UK, and Turkish context. That is why (1) this research examines CSR reporting practices among three companies in terms of the following seven aspects in parallel to the former paper of (Johnová 2011): ethics, customer care, care for employees, stakeholders’ involvement, environmental care, community involvement, long-term goals and awards; (2) express whether CSR reporting of these companies are in common denominator regarding these seven aspects and (3) declare which specific issues are emphasized compared to the former papers of (Hamid and Atan 2011; Johnová 2011; Hossain et al. 2015; Ozdora-Aksak 2015).

The paper has the following structure: section 2 presents the review of the debate on sustainability reporting practices in telecommunication industry; section 3 explains sample set, data and the research methodology; section 4 focuses on comparative content analysis of the CSR reports. Finally, section 5 presents concluding remarks along with main findings and suggestion for further research.

2. REVIEW OF THE DEBATE ON CSR REPORTING IN TERMS OF TELECOMMUNICATION INDUSTRY

Within the framework of the literature review related to CSR reporting in the telecommunication industry, we pointed out several research papers that examine CSR reporting telecommunication industry from different perspectives such as measuring the relationship between sustainability reporting and business performance (Abdulai Mahmoud and Hinson 2012), the adoption of CSR as part of business and management practices of telecommunication companies to satisfy stakeholders (Sachs et al. 2006) and measuring the relationship between corporate social responsibility performance of telecommunication companies and their visibility as well as their size (Giannarakis and Litinas 2011).
However, since this paper focuses on the content analysis of sustainability reports published by telecommunication companies, we pointed out the following research papers in this context (Hamid and Atan 2011; Johnová 2011; Hossain et al. 2015; Ozdora-Aksak 2015).

According to the research of (Hamid and Atan 2011), the level of CSR disclosure of three largest Malaysian telecommunications companies’ annual reports for the years 2002 to 2005 was observed. This paper indicates that there is an increasing trend of CSR disclosure among these companies over the years as well as it emphasizes that these companies, particularly, focus on community involvement regarding CSR disclosure.

When we examine the research paper of (Johnová 2011), we pointed out that this study focuses on the corporate social responsibility reporting of three Czech telecommunications providers whose reports were published in 2009, 2010, and 2011. It compares and contrasts all the reports in terms of quality and level of disclosure with a specific focus on ethics, customer care, and care for employees, importance of stakeholder’s involvement, environmental care, support community projects, and long-term goals and awards. Within the framework of this comparative research, (Johnová 2011) indicates that CSR reports of these companies are not under common denominator in the sense of providing the same level of information regarding CSR reporting.

Another research paper that has been recently published by (Hossain et al. 2015) focuses on the corporate social and environmental responsibility reporting practices of telecommunication industry from Bangladesh. This study is based on four mobile telecommunications companies from this country, and gathered the data from 16 available annual reports published between 2008 and 2011. It, comparatively, examines CSR reports of these companies with a specific focus on CSR strategy and communication, marketplace and supply chain, workplace/people/human rights, environment, and community involvement. According to the findings of (Hossain et al. 2015), mobile telecommunication companies, primarily, attach importance to community-related disclosure by particularly emphasizing community involvement in the context of education and health. In addition, they report information related to environment, workplace safety and security, including occupational health and safety and training as well as workplace/people.

In the context of literature review regarding CSR reporting practices of telecommunication companies, the last paper belongs to (Ozdora-Aksak 2015). This paper focuses on four Turkish largest telecommunication companies’ social responsibility practices from the perspective of their website rather than their report. According to this paper, all companies emphasize the following themes: products and services, self-glorification, qualified personnel, and investments and attach importance to education and inclusiveness such as sports, entrepreneurship, and employee voluntarism. Generally speaking, Turkish telecommunications companies, particularly, focus on community support and superiority.

Within the framework of the prior literature, this paper is different from others because the sample set does not belong to a particular country and it is made up of the selected telecommunications companies operated in three countries: United States, United Kingdom, and Turkey.
3. SAMPLE SET, DATA COLLECTION AND RESEARCH METHODOLOGY

3.1. Sample Set and Data Collection

For the purpose of analysing sustainability reporting of telecommunication industry, a sample set as seen on Table 1 was prepared by combining the world’s two top 10 major telecommunication companies with Turkey’s largest telecommunication company by taking (1) their market values; (2) the location of their headquarters, (3) globally oriented business activities, and (4) availability of their CSR or sustainability reports. In this context, the following companies were selected within the framework of the constraints mentioned above: (1) Verizon from the US, (2) Vodafone from the UK, and (3) Turkcell from Turkey.

According to the Investopedia as of January 2018, Verizon is the second and Vodafone is the fourth largest telecommunication company in the global context in terms of their market values. In addition, Verizon operates in 150 countries as well as Vodafone operates in 26 countries. On the other hand, Turkcell is not among the top 10 telecommunication companies but it is the largest telecommunication company regarding its market value in Turkey (BusinessHT 2018). It also has global operations in 4 countries. All three companies’ headquarters are located in different countries and their CSR or sustainability reports are available.

Table 1. Sample Set

<table>
<thead>
<tr>
<th>Country</th>
<th>Company</th>
<th>Report Title</th>
<th>Report Year</th>
<th>Reporting Framework</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States</td>
<td>Verizon</td>
<td>Corporate Social Responsibility Supplement</td>
<td>2014</td>
<td>Global Sustainability e-Initiative</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>Vodafone</td>
<td>Sustainable Business Report</td>
<td>2016</td>
<td>Global Reporting Initiative G4</td>
</tr>
<tr>
<td>Turkey</td>
<td>Turkcell</td>
<td>Sustainability Report</td>
<td>2014-2015</td>
<td>Global Reporting Initiative G4</td>
</tr>
</tbody>
</table>

Most research papers on the content analysis of CSR reporting are based on secondary data such as (Hamid and Atan 2011; Johnová 2011; Hossain et al. 2015; Ozdora-Aksak 2015). This constitutes the collection of the data on CSR reporting from the companies’ CSR or sustainability reports prepared in accordance with available guidelines such as Global Reporting Initiative (GRI) or Global e-Sustainability Initiative (GeSI). For the purpose of this research, data was collected from the selected telecommunications companies’ sustainability or CSR reports (Verizon 2014; Turkcell 2015; Vodafone 2016).

3.2. Research Methodology

In CSR reporting research, one of the most frequently used research methods is content analysis regardless of the industry in which the company operates. It is also called thematic content analysis (Ozdora-Aksak 2015). As it was in the prior research (Hamid and Atan 2011; Johnová 2011; Hossain et al. 2015; Ozdora-Aksak 2015), the same research method was implemented in this paper with a comparative focus.
4. COMPARATIVE CONTENT ANALYSIS OF THE CSR REPORTS

4.1. Area of Ethics

In CSR reporting related to ethics, it is possible to divide this area into 5 subsections that pointed out in Table 2 within the framework of the findings of this research: (1) ethical conduct with suppliers; (2) supplier qualification; (3) supplier evaluation; (4) safety of employees and (5) communication with suppliers.

Table 2. Comparative analysis on ethics

<table>
<thead>
<tr>
<th></th>
<th>Verizon</th>
<th>Vodafone</th>
<th>Turkcell</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethical conduct with suppliers</td>
<td>Ethical conduct with suppliers</td>
<td>Ethical conduct with suppliers</td>
<td>Ethical conduct with suppliers</td>
</tr>
<tr>
<td>Supplier qualification</td>
<td>Supplier qualification</td>
<td>Supplier qualification</td>
<td>Supplier qualification</td>
</tr>
<tr>
<td>Supplier evaluation</td>
<td>Supplier evaluation</td>
<td>Supplier evaluation</td>
<td>Supplier evaluation</td>
</tr>
<tr>
<td>Safety of employees</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Communication with suppliers</td>
<td>-</td>
<td>-</td>
<td>Communication with suppliers</td>
</tr>
</tbody>
</table>

4.1.1. Ethical Conduct With Suppliers

Each company has its own ethical rules that each supplier should commit. For instance, (1) Verizon expects that suppliers meet all applicable health, safety and environmental laws, and carefully protect confidential and proprietary information as well as it explicitly prohibits the use of child labor, forced labor and discrimination; (2) Vodafone wants to make sure that companies supplying products and/or services are in compliance with the values of Vodafone and meet the same ethical, labor and environmental standards that the company requires them to conform. Also, it prohibits the use of child labor and requires suppliers to avoid using any form of forced labor or slavery; and (3) suppliers of Turkcell should commit the company’s codes of conduct for purchasing in the context of working times, child labor, bribery, harassment, compensation, discrimination, and health, safety and environmental regulations.

4.1.2. Supplier’s Qualification

In terms of the selection of suppliers, each company has its own perspective. For instance; (1) Vodafone focuses on diversity of suppliers in the context of having suppliers from different backgrounds because the company’s management believes that long-term success is possible by having suppliers from a variety of backgrounds that will help the company to build long-term value for the customers; (2) Verizon considers the assessment of commercial factors such as quality, cost and timely delivery; and (3) Turkcell checks its potential suppliers’ financial and technical capabilities, their ability to pay their taxes on a timely basis, and their environmental sensitivity.

4.1.3. Supplier Evaluation

In terms of supplier’s evaluation, each company has similar perspectives. For instance; (1) Verizon wants to make sure that suppliers manufacture the company’s products in a
responsible manner in the sense that products supplied to the company do not contain metals that directly or indirectly finance or benefit armed groups; (2) Vodafone assesses each supplier’s compliance with the Vodafone’s values and rules on health, safety and responsible behavior particularly in the sense of anti-corruption and any form of bribery, including improper offers for payments to or from employees, customers, suppliers and is also against the use of mines directly or indirectly finance or benefit armed groups; and (3) Turkcell examines existing suppliers from time to time to observe whether they are stick to their commitments to the company’s values in terms of true, complete information sharing, dangerous activities and unethical behaviors.

4.1.4. Safety of Employees

Among the three companies, Vodafone is the only company that mentions that it considers the followings risks into account in terms of the safety of its employees: occupational road risk; risk of working with electricity; risk of working at height; and risk of laying cables in the ground. In this context, the company takes necessary precautions. For instance, (1) it provides necessary training for safe driving for anyone working on behalf of the company to prevent occupational road risk; and (2) it provides necessary electricity training guidance for employees on how to recognize risks and implement appropriate safety controls to prevent risk of working with electricity.

4.1.5. Communication With Suppliers

Among the three companies, Turkcell is the only company that mentions that it cares about the ideas, complaints and suggestions of its suppliers and it collects their contribution through the application of “The Voice of Suppliers”. Therefore, the company improves itself through the collaboration generated from its suppliers.

4.2. Area of Customer Care

In CSR reporting related to customer care, it is possible to divide this area into 2 subsections that pointed out in Table 3 within the framework of the findings of this research: (1) protection of customer privacy; and (2) safe and accessible products for diverse customers.

Table 3. Comparative analysis on customer care

<table>
<thead>
<tr>
<th></th>
<th>Verizon</th>
<th>Vodafone</th>
<th>Turkcell</th>
</tr>
</thead>
<tbody>
<tr>
<td>Protection of customer privacy</td>
<td>-Protection of customer privacy</td>
<td>-Protection of customer privacy</td>
<td>-Protection of customer privacy</td>
</tr>
<tr>
<td>Safe and accessible products for diverse customers but particular attention is given to seniors, people with disabilities and those who have mild difficulty seeing, or full blindness.</td>
<td>-Safe and accessible products for diverse customers but particular attention is given to the protection of young people.</td>
<td>-Safe and accessible products for diverse customers but particular attention is given to individuals with disabilities, and agricultural customers.</td>
<td></td>
</tr>
</tbody>
</table>

4.2.1. Protection of Customer Privacy

All three companies focus on the protection of customer privacy in terms of their CSR related reporting. For instance; (1) Verizon focuses on its customers’ privacy protection because the company’s management believes consumers will use the company’s products and services as long as the company creates a trustable environment to keep customers’
information private and safe. It provides its customers the opportunity to choose whether certain information uses and sharing are acceptable to them due to the different privacy preferences; (2) Vodafone attaches importance to its customers’ privacy protection by requiring everyone in the company to abide by Vodafone’s Privacy Commitments.; and (3) Turkcell attaches importance to its customers’ privacy protection in the individual and corporate context. That is why, it provides educational support to its employees to improve their awareness on information security through distance learning or teaching in class in order to create a trustable environment for the purpose of keeping customers’ information private. It provides its customers the opportunity to choose whether certain information uses and sharing are acceptable to them and it respects their choices.

4.2.2. Safe and Accessible Products For Diverse Customers

In CSR reporting, all companies declare that they try to create safe and accessible products for diverse customers but particular attention is given to different customers by each telecommunication company. For instance; (1) Verizon cares its customers particularly in the context of seniors, people with disabilities and those who have mild difficulty seeing, or full blindness. For this purpose, it introduced an image processing system that uses a smart phone camera responsive to voice commands for those who have mild difficulty seeing, or full blindness; (2) Vodafone tries to protect its customers’ young children from the sexualisation through digital media as well as from the effect of access to harmful content such as illegal child sexual abuse materials. Therefore, it promotes child safety online; and (3) Turkcell takes individuals with disabilities into account by freely providing them some services such as voice billing service for visually impaired people. In addition, it attaches particular importance to customers whose operating activity is agriculture. Thanks to the development of farmer program, the company tries to contribute to the development of agricultural activities and keep farmers informed about the cultivation of plants, vegetables and fruits.

4.3. Area of Care For Employees

In CSR reporting related to environmental care, it is possible to divide this area into 4 subsections that pointed out in Table 4 within the framework of the findings of this research: (1) continuing education; (2) health based work environment; (3) balance between work and private life; and (4) equal opportunity employer.

Table 4. Comparative analysis on care for employees

<table>
<thead>
<tr>
<th></th>
<th>Verizon</th>
<th>Vodafone</th>
<th>Turkcell</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Continuing education</td>
<td>- Continuing education</td>
<td>- Continuing education</td>
<td></td>
</tr>
<tr>
<td>- Health based work environment</td>
<td>- Health based work environment</td>
<td>- Health based work environment</td>
<td></td>
</tr>
<tr>
<td>- Balance between work and private life</td>
<td>- Balance between work and private life</td>
<td>- Balance between work and private life</td>
<td></td>
</tr>
<tr>
<td>- Equal opportunity employer</td>
<td>- Equal opportunity employer</td>
<td>- Equal opportunity employer</td>
<td></td>
</tr>
</tbody>
</table>
4.3.1. Continuing Education

All companies focus on continuing education for their employees. For instance; (1) Verizon supports its employees financially, professionally and personally with a competitive pay and benefits. They obtain compensation that covers opportunities for continuing education to grow and develop. Since it is a multicultural company with more than 21 different nationalities, the company focuses on peer-to-peer learning between managers and senior leaders from different countries, cultures and backgrounds so that managers can broaden their understanding of other cultures and more specifically gain professional experience and enhance their career in this regard; (2) Vodafone educationally supports its employees so that they can update and enhance their skills because skilled employees consist of an essential component of company’s business performance. For this purpose, the company organizes academic programs that take many forms such as structured learning and formal training through coaching and mentoring as well as refer to different aspects of the business. Trainings cover hierarchically all the employees from top to bottom; and (3) Turkcell provides educational support to existing and potential managers by organising leadership development programs as well as provides personal development programs and occupational health and safety trainings to all employees regardless of their disabilities. In addition, it tries to educationally supports its women employees. For this purpose (1) the company organizes lectures on how to raise a successful child, on how to establish a balance between private life and business life, and on how to be a mother and (2) it tries to establish awareness on breast cancer among women employees within the business.

4.3.2. Health Based Work Environment

For all companies, health based work environment is essential as stated in their CSR reporting. For instance; (1) Verizon increases its employees’ ability to access, understand and apply basic health information and services to make good decisions and take action to get and stay healthy and encourages the adoption of healthy workplace best practices to promote smart eating choices, increase physical activity options, enforce tobacco-free policies and share stress management resources; (2) Vodafone offers a global minimum maternity policy to all employees in every country in which it operates. This maternity policy is important due to the fact it supports the sense of belonging to the company because women who feel supported by their employer through their maternity leave are more likely to remain in the company in the long term; and (3) regarding occupational health and safety, Turkcell divides its workforce into three sub-groups based on the riskiness of their duties: (a) network employees, (b) drivers, and (c) office workers. In this context, it takes necessary precautions on occupational health and safety to minimize and prevent any serious injuries and accidents. It tries to make its employees aware of their health. For instance, (a) it schedules wellness programs with a specific focus on yoga and plates exercises, and (b) organises information sessions on going on a diet, and obesity.

4.3.3. Balance Between Work And Private Life

All companies state that they attach importance to balance between the demands of work and life in their CSR reporting. For instance; (1) Verizon offers alternative work arrangements such as holidays, vacation and other provided time off; (2) Vodafone provides
its employees flexible working and home working policies across many of its local markets to establish a balance between work and life with the aim of making easier balancing family and work commitments for women and men; and (3) Turkcell organizes lectures on how to establish a balance between private life and business life.

4.3.4. Equal Opportunity Employer

All companies are equal opportunity employers and attach importance to the diversification of the workforce regardless of age, gender, disabilities, and etc. In addition, Vodafone and Turkcell provide additional information in terms of this issue.

Vodafone gives particular attention to women employees by aiming to attract and keep women employees who have strong talents regarding taking care of the business versus Turkcell takes not only disabled people but also women employees into account. It tries to attract and keep women employees in business life into account and it hires disabled people for the purpose of providing employment opportunities as well as it organizes lectures on leadership for visually disabled employees to improve their managerial skills.

4.4. Area of Stakeholder’s Involvement

In terms of stakeholder engagement, all companies take all related parties into account as seen on Table 5. However, different from Verizon, Vodafone and Turkcell emphasize that the communication with related parties is based on transparency, honesty and accountability.

Table 5. Comparative analysis on stakeholder’s involvement

<table>
<thead>
<tr>
<th>Verizon</th>
<th>Vodafone</th>
<th>Turkcell</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Consider all related parties</td>
<td>- Consider all related parties</td>
<td>- Consider all related parties</td>
</tr>
<tr>
<td>- Consumer advisory board</td>
<td>- Civil society activists</td>
<td>- Contribution of different related parties to sustainability of products and services</td>
</tr>
<tr>
<td>-</td>
<td>- Sustainable business specialists</td>
<td>- Committee evaluating corporate risk management in the financial, operational, legal context</td>
</tr>
</tbody>
</table>

In addition, all companies also state additional information in terms of stakeholder’s involvement: (1) from the perspective of Verizon, Consumer Advisory Board plays an important role in the development and sale of many products and services; (2) Vodafone focuses on the following principles: speed, simplicity and trust, and tries to develop new strategies for its sustainability within the framework of the most material themes, opportunities and risks; and its engagement with peers, civil society activists and sustainable business specialists; and (3) Turkcell takes innovative ideas from different stakeholders to improve its products and services, organises its activities within the framework of sustainability and corporate risk management and cares about the financial, operational, legal risks as well as credibility and sustainability risks. For this purpose, a committee that will early determine those risks was established.
4.5. Area of Environmental Care

In CSR reporting related to environmental care, it is possible to divide this area into 7 subsections that pointed out in Table 6 within the framework of the findings of this research: (1) reduction of carbon emission; (2) energy consumption; (3) waste management; (4) recycling; (5) volunteer actions to help the environment; (6) water management; and (7) use of environmentally friendly items.

Table 6. Comparative analysis on environmental care

<table>
<thead>
<tr>
<th>Verizon</th>
<th>Vodafone</th>
<th>Turkcell</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Reduce carbon emission</td>
<td>- Reduce carbon emission</td>
<td>- Reduce carbon emission</td>
</tr>
<tr>
<td>-</td>
<td>- Energy consumption</td>
<td>- Energy consumption</td>
</tr>
<tr>
<td>- Waste management</td>
<td>- Waste management</td>
<td>- Waste management</td>
</tr>
<tr>
<td>- Recycling</td>
<td>- Recycling</td>
<td>- Recycling</td>
</tr>
<tr>
<td>- Volunteer actions to help</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>the environment</td>
<td>- Water management</td>
<td>- Water management</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>- Use of environmentally</td>
</tr>
<tr>
<td></td>
<td></td>
<td>friendly items</td>
</tr>
</tbody>
</table>

4.5.1. Reduction of Carbon Emission

Reduction of carbon emission is one of the common issues that are dealt with all companies. For instance; (1) Verizon reduces carbon emissions by managing waste, particularly used electronics and batteries; (2) Vodafone works to create lower carbon solutions in collaboration with businesses, innovators and entrepreneurs to explore alternative power generation sources such as alternative energy storage technologies in the sense of lithium ion batteries; and (3) Turkcell started to organize its corporate meetings through video conference system. Through this system, the company has decreased the amount of carbon emission as well as the cost of travel generated from the employees.

4.5.2. Energy Consumption

In terms of the energy consumption, Vodafone and Turkcell have some precautions. For instance; (1) Vodafone attaches importance to power optimization when designing and determining specifications for new infrastructure due to the fact that it is known that each new generation of equipment is more energy-efficient than the equipment it replaces; and (2) Turkcell renewed its existing data centers with new energy efficient ones.

4.5.3. Waste Management

In managing waste management, each company declares some precautions in their CSR reporting. For instance; (1) Verizon recycles old phones, tablets and other wireless devices by collecting them in the Verizon’s stores regardless of carrier or when or where they were purchased; (2) Vodafone requires keeping records of e-waste equipment and use only recycling suppliers either they are regulated, licensed or have been assessed as suitably qualified through the company’s supplier qualification processes; and (3) Turkcell separates all wastes as paper wastes, plastic wastes, and domestic wastes and forwards all these wastes into related recycling centers located around Turkcell’s operating centers.
4.5.4. Recycling

All three companies attach importance to recycling in their CSR reporting. For instance; (1) Verizon recycles old phones, tablets and other wireless devices by collecting them in the Verizon’s stores and labels all packaging with internationally recognized symbols to promote recycling and encourages its customers to switch to paperless billing; (2) Vodafone recycles outdated and end-of-life equipment safely and responsibly by benefiting from specialist e-waste contractors that are in compliance with international regulations when operating in developed markets; and (3) Turkcell is in favor of paperless activities and it collects used old phones from its customers so that the negative effects of the used phones to the environment are minimized.

4.5.5. Volunteer Actions to Help The Environment

Regarding environmental care, Verizon is the only company among the sample set companies that report, in its CSR reporting, the establishment of a team called Green Team which covers team members, other employees and their families so that they voluntarily contribute park clean-ups, electronics-recycling events, neighborhood beautification projects and restorations of natural habitats.

4.5.6. Water Management

Regarding water management, Vodafone and Turkcell provide solutions in their CSR reporting. For instance; (1) even if Vodafone is not an intensive user of water compared to other industries, it tries to decrease its water usage from one year to another; and (2) Turkcell renews its fixtures used in its building to be able to reach the objective of providing at least 25% of water savings.

4.5.7. Use of Environmentally Friendly Items

Among the three companies, Turkcell is the only company reporting that its buildings that are used as the headquarters were built and prepared by using environmentally friendly materials, fixtures, lighting and heating system for the purpose of environmental awareness.

4.6. Area of Community Involvement

In CSR reporting related to community involvement, it is possible to divide this area into 9 subsections that pointed out in Table 7 within the framework of the findings of this research: (1) education; (2) energy; (3) healthcare; (4) financial management; (5) violence; (6) volunteering; (7) humanitarian aids; (8) employment; and (9) sponsorships.

Table 7. Comparative analysis on community involvement

<table>
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<tr>
<th></th>
<th>Verizon</th>
<th>Vodafone</th>
<th>Turkcell</th>
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<tr>
<td>-Education</td>
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228
4.6.1. Education

In CSR reporting related to education, this research points out that each company has educational contributions to the community and expresses them clearly in their CSR reports. For instance; (1) Verizon expresses that it trained teachers on how to use smart phones, tablets and technology in the classroom and introduced two technology integrated projects in order to increase the number of qualified men, women, and minorities who have science, technology, engineering and math (STEM) skills and who meet the demand that will be generated from the jobs that require these skills; (2) Vodafone stated that it supports women entrepreneurs with little experience of technology through the use of mobile service, which enables them to improve their technological skills and use a mobile phone to advertise their products and handcrafts so that they can reach a wider community of potential customers, grow their businesses and improve their livelihoods; and (3) Turkcell stated that it gives scholarships particularly to girls who did not have the opportunity to attend schools due to the fact that their families have scarce financial resources.

4.6.2. Energy

This paper determines that each company has technological solutions regarding the energy consumption for the purpose of community involvement and they stated these solutions clearly in their reports. For instance; (1) Verizon introduced a program to help underserved as well as low-income consumers manage their energy usage by providing them the opportunity to collect real-time, circuit-level electricity usage data from the entire home and send regular updates to users of energy so that they lower their energy consumption; (2) Vodafone installs smart meters that will enable customers to see how much energy they are using in real time to adjust their consumption as needed, and (3) Turkcell provides entities the opportunity to monitor their electricity consumption through the inter-machinery communication system to consume less electricity and save in monetary terms.

4.6.3. Healthcare

In terms of healthcare, this paper determines that Verizon and Vodafone expressed their contributions to the society. For instance; (1) Verizon offers technological solutions for the patients who have respiratory, asthma, smoking, dietary and obesity problems; and (2) Vodafone provides free support and guidance to women across low and middle income countries where it operates to prevent any pregnancy and childbirth problems through mobile technologies.

4.6.4. Financial Management

With respect to financial management, this paper determines that Vodafone and Turkcell have community contributions. For instance; (1) Vodafone introduced a mobile money transfer service for women who stay in low- and middle-income countries that do not have access to conventional banking services by providing low income people the opportunity
to gain control over their financial affairs; and (2) Turkcell financially supports women entrepreneurs and provides funding opportunities through crowd funding.

4.6.5. Violence

With regard to the protection of women’s violence, Vodafone is the only company stating that it offers a mobile device as part of community involvement which initiates a phone call to the emergency services and it has been used across Germany, Hungary, Ireland, Portugal, Spain and the UK.

4.6.6. Volunteering

With respect to volunteering activities, Turkcell is the sole company stating that its employees voluntarily work for the happiness of children within the framework of the several projects related to children and social responsibility.

4.6.7. Humanitarian Aids

In the context of humanitarian aids, Turkcell is the only company stating that it established a team to manage disasters experienced by its customers in the national context. The company tries to communicate with its customers located in the disaster area via text messages and care calls to make sure that they are safe. Also, it provides them the opportunity to communicate with their families through free minutes and text messages.

4.6.8. Employment

In terms of providing technological solutions for employment, Vodafone and Turkcell have some developments as part of community involvement. For instance; (1) Vodafone focuses on young people so that they can find a job by providing them the opportunity to use its mobile marketplace service to look for a job by matching their skills with opportunities posted by local businesses; and (2) Turkcell created an ecosystem which provides young people the opportunity to educate and develop themselves through the Turkcell’s information, and experiences in terms of integrated technology and communication as well as it is a meeting point to find a job in this regard.

4.6.9. Sponsorships

Sponsorships are one of the important aspects of community involvement stated only by Turkcell. For instance, it financially supports the Turkish national team of visually impaired people since 2002. It also financially contributes to the realization of cultural and artistic projects.

4.7. Area of Goals And Awards

In CSR reporting related to goals, this research determines that all three companies declared their company-specific goals and rewards as seen on Table 8.
Table 8. Comparative analysis on goals and awards

<table>
<thead>
<tr>
<th>Verizon</th>
<th>Vodafone</th>
<th>Turkcell</th>
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<tbody>
<tr>
<td>- Discussion of former goals and declaration of future goals regarding in all aspects of the business</td>
<td>- Declaration and discussion of future goals</td>
<td>- Declaration of future goals</td>
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<tr>
<td>- Declaration of awards</td>
<td>- Declaration of awards</td>
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In the context of the goals, (1) from the perspective of Verizon, goals are particularly based on environmental care including waste management, packaging reduction in short-term and long-term context; (2) from the perspective of Vodafone, goals are based on (a) women empowerment, (b) energy innovation and (c) youth skills and jobs; and (3) from the perspective of Turkcell, goals consist of being a global technology company that will provide integrated communication and technology services and developing global products within the framework of foreseeable and sustainable value creating strategies. If these goals are compared, it should be noted that Verizon and Vodafone have CSR oriented goals versus goals of Turkcell focus on the growth of company’s commercial operations.

In addition to the goals, these companies also clearly stated their awards in their CSR reporting because awards are the reflection of companies’ superiority in terms of their products, services and particularly regarding their social responsibility projects (Ozdora-Aksak 2015). For instance, (1) Verizon received an award in support of women owned business enterprises; (2) Vodafone received European diversity award within the framework of its fair treatment to its employees regardless of age, gender, disability, sexual orientation, cultural background or beliefs; and (3) Turkcell received an award regarding its strategies related to climate changes, an innovation award thanks to the clever electricity consumption monitoring system as well as an award related to its contribution to women workforce.

5. CONCLUSION

This paper focuses on the CSR reporting in the context of the selected telecommunications companies from the US, UK, and Turkish context. In this regard, the following issues were pointed out within the framework of the accountability concept and diversity of stakeholders:

(1) Regardless of their countries, all companies primarily focus on reporting on community involvement in CSR reporting in line with the prior research findings of (Mohamed and Sawandi 2007) in the context of social constructive programs; (Hamid and Atan 2011, p. 205) in the context of community involvement, (Hossain et al. 2015, p. 398) in the context of community development and (Ozdora-Aksak 2015, p. 368) in the context of community support. Issues related to community involvement of this research cover particularly education and energy consumption by the community. Other issues that are mentioned by 2 out of 3 companies are based on healthcare, financial management, and the use of technology in employment opportunities. This shows that this industry of operation is community sensitive.

(2) Regardless of their countries, all companies secondarily attach importance on environmental issues in CSR reporting in line with the prior research of (Johnová 2011; Hossain et al. 2015). Environmental reporting deals with particularly carbon emissions, waste
management, and recycling. Other issues that are mentioned by 2 out of 3 companies are based on energy consumption, and water management. This shows that this industry of operation is also environmentally sensitive.

(3) Issues related to employee care include continuing education, health based work environment, balance between work and private life and being equal opportunity employer. In addition, Vodafone and Turkcell state that they attach importance to women employment and opportunities provided to women workforce.

(4) Issues related to customer care cover protection of customer privacy and diversity of customers to provide safe and accessible products. However, emphasis is given to given to different customer profiles such as seniors by Verizon; young people by Vodafone and disabled and agricultural customers by Turkcell.

(5) The majority of the issues related to ethics are common but Vodafone makes more declarations regarding anti-bribery, corruption and safety of its employees.

(6) In terms of stakeholder’s involvement, these companies consider all related parties but also there are some special parties that are particularly taken into account by Vodafone such as civil society activists, and sustainable business specialists.

(7) All companies declare their goals and their awards to the society. Awards are considered as the sign of superiority and may be assumed as a sign of self-glorification (Ozdora-Aksak 2015, p. 367) in the sense of being largest, pioneer, leader, top, best, first and/or most preferred company in the market regarding their products, services and their sustainability projects.

(8) This paper indicates that CSR reporting of all three companies regardless of where they operate, relatively, is in common denominator in the sense that it is possible to find CSR information in every aspect of reporting regarding accountability and diversity of stakeholders compared to the prior research of (Johnová 2011) that experienced lack of information in terms of ethical issues, stakeholder’s involvement, and long-term goals and awards related to the telecommunication companies of Czech Republic.

On the other hand, these findings do not reflect the whole industry as a limitation of this research. That is why a comprehensive sample may be established to take the picture of the telecommunication industry in CSR reporting in the global context.

REFERENCES


