

# SPANISH SECOND-TIER COOPERATIVE SOCIETIES: AN ANALYSIS OF E-CORPORATE SOCIAL RESPONSIBILITY

by

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## Abstract

Nowadays, companies are expected to conform to a socially-committed model that not only creates maximum value for their shareholders or members but also considers the impact of their actions on three fronts: economic, social, and environmental. This is called Corporate Social Responsibility (CSR). It is very much present in cooperative societies and is a source of some of their unique features. The purpose of the present study is to analyze “e-corporate social responsibility” in Spanish second-tier cooperative societies. The focus of this study is the CSR information that these enterprises provide through their web pages. Presenting such information is typically part of a comprehensive CSR strategy and helps an enterprise – cooperative or otherwise – to achieve a higher profile, identify its values, and become more relevant to its stakeholders. The results of this research reveal that second-tier cooperative societies make limited use of the Internet as a means to communicate CSR-related information to their stakeholders.

**Keywords:** corporate social responsibility, second-tier cooperatives, Internet, information and communications technology, ICT, transparency, websites