



UNIVERSITY OF SAN FRANCISCO

CHANGE THE WORLD FROM HERE

How America's Largest Nonprofit and For-Profit Corporations are Communicating CSR and DEI

*An analysis of how the two sectors are demonstrating their commitment to CSR and DEI through
their most public-facing communications outlets.*

by

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Executive Summary

This research is centered around two content analyses of DEI and CSR external communications strategies from a selection of companies pulled from the Fortune 500 and Nonprofit Times 100 lists. It will look closely at some of the wealthiest for-profit and nonprofit corporations to analyze how they are incorporating sustainable, ethical, and inclusive initiatives into their communications programming and reporting processes to measure each sectors' level of commitment and assess how each of the sectors could learn from one another.

The content analysis will look at key external communications outlets: social media, website content, job postings, public reports, and any other public-facing materials to measure how CSR and DEI are being prioritized through organizations' strategic communications and with what level of commitment. We will look at 3 major for-profit corporations and 3 major nonprofit organizations to analyze their external communications around DEI and CSR and determine if one sector is more diligent than the other in prioritizing DEI and CSR through their external communications efforts, and what could be done to strengthen investment in CSR and DEI across both sectors.

Keywords: corporate social responsibility (CSR), diversity, equity, and inclusion (DEI), external communications, social media, nonprofit, for-profit, corporations

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Lastly, I'd like to dedicate this capstone report to all the champions of CSR and DEI fighting for a better, more inclusive, and socially-conscious society. In this, I include the University of San Francisco's Master of Nonprofit Administration program director, Dr. Marco Tavanti, who has made an incredible impact on the global community through his work in sustainable development. I also include Professor Richard Waters whose brilliant work and expert advice has inspired this research in the area of social impact through strategic communications. It has truly been an honor learning from their expertise during my time in the MNA program.

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Section1: Introduction

The concepts of Corporate Social Responsibility (CSR) and Diversity, Equity, and Inclusion (DEI) have grown mass popularity in the past few years due to the rise in social and political activism. While they are by no means new concepts, there has been a growing sense of urgency around the societal and global need to address social, environmental, and racial issues. We've seen younger generations putting pressure on corporations, individuals, and the government to operate more inclusively and consciously, and to ultimately use their power and influence for public betterment.

There has been an especially high amount of pressure put on for-profit corporations due to their nature of operating for profit rather than people, but issues of transparency and reporting have also arisen amongst some of the biggest non-profits as well. People have begun wondering if any large corporation is truly trustworthy, and skepticism is only growing as these corporations continue to broaden their reach.

There is a growing demand for the wealthiest and most influential companies in the United States to assume more social and environmental responsibility and to use their power toward the collective good rather than solely for profit. More and more Americans today believe that economic, social, racial, and societal inequalities can be improved by using profits and corporate influencer for greater societal benefit (de Jong 2020).

The purpose of this study is to measure DEI and CSR efforts across two sectors with seemingly different initiatives— to make a profit, and to serve a cause— on an even playing field. We will be

analyzing the communications efforts of 6 of the largest nonprofit and for-profit corporations to determine what level of commitment to CSR and DEI is being made and communicated by both sectors.

The corporations have been selected from the Nonprofit Times 100 and Fortune 500 lists in order to measure corporations of similar influence. Nonprofit Times 100 nonprofit organizations and Fortune 500 corporations are held to similar standards in terms of how transparent and ethical they are in their communications to consumers and any stakeholders. While the term “corporate social responsibility” normally pertains to the for-profit sector, society today also expects to see these same ethics and accountability reflected in the nonprofit sector, especially by larger organizations that are well funded and have resources.

It should be noted this study specifically focused on external communications rather than both internal and external, for the purpose of measuring the public’s access to these companies’ DEI and CSR initiatives. While we cannot discount internal communications around these topics when measuring the overall prioritization of DEI and CSR amongst an organization, this information is not always available to the public and this study specifically focuses on publicly available information around these topics. Focusing the study on external communications will also help determine how internal efforts are being communicated to the public and shaping their perception of these large corporations.

This study will also dive deeper into the purpose of DEI and CSR initiatives in the for-profit and nonprofit sectors. Are these corporations simply using strategic communications around DEI and CSR to sell more of a product or service to appease public demand, or are their efforts a genuine reflection of the corporations’ dedication to these initiatives? Extensive data has been collected and strategically analyzed to assess for greenwashing and performative activism in order to effectively measure each corporation, and sector,’ commitment to DEI and CSR.

This research is most relevant to the development and communications fields of the nonprofit and for-profit sectors. I will be focusing on what communications strategies are most effective in proving genuine commitment to DEI and CSR, and how both sectors can invest in these matters more holistically. The ultimate goal is to determine how the nonprofit and for-profit sectors are prioritizing DEI and CSR initiatives in their business and development models through strategic communications.

This topic is especially relevant to me because I have worked in both the nonprofit and for-profit sectors during the emergence and surge of CSR and DEI initiatives amongst large corporations, and I want to know how organizations and companies can be most effective and genuine in their efforts and how they communicate them to the public. In nonprofits, it's often a matter of an organization doing so much, but isn't advertising their efforts as publicly due to a lack of resources or overhead. In the for-profit sector, we see flashy communications efforts amongst wealthy corporations to highlight even the slightest of sustainability initiatives, which is often seen as greenwashing. I want to know how the two sectors can learn from one another to create a genuine and effective strategy to prioritize DEI and CSR initiatives through digital communications platforms.

Section2: Literature Review

The topics of Corporate Social Responsibility (CSR) and Diversity, Equity, and Inclusion (DEI) may have gained widespread popularity over the last 3-5 years, but these are by no means new concepts for the nonprofit and for-profit sectors. While CSR and DEI are separate concepts with their own expectations, it is essential to integrate the two in a holistic way to improve business and charity operations internally and externally. Together CSR and DEI have the power to create meaningful impact and sustainable transformation of both the for-profit and non-profit sectors by focusing on all stakeholder's needs (people and planet) and ensuring accountability of actions.

To better understand the purpose of CSR and DEI in corporations' external communications, we must first look at the root of these concepts; focusing on how they have evolved over the past 60 years and why they are being so highly prioritized in today's world of business and charity.

First, we will dive into the history of CSR and DEI to understand their initial purposes and how they have developed into modern-day business standards. We will then look at the progression of the use of CSR and DEI as essential business models to report impact and progress. Next, we will analyze new trends in information sharing through social media and the effect that's had on business and development strategies. Then we will explore DEI and CSR reporting and the importance of metrics and credibility on demonstrated commitment to DEI and CSR efforts. Afterwards, we will discuss the history and function of the Fortune 500 and Nonprofit Times 100 lists to verify their credibility in determining the wealthiest and most influential corporations in the United States. Finally, we will discuss the current state of DEI and CSR in the U.S. and how Gen Z has influenced its development, as well as how the acts of greenwashing and performative activism hinder corporations' path to real impact.

The Emergence and Development of CSR

The term “Corporate Social Responsibility” was officially adopted in 1953 by American economist Howard Bowen in his publication *Social Responsibilities of the Businessman*, but similar ideologies had been practiced by various societies far before the concept was officially classified. In their historical analysis of CSR, Mauricio Andrés Latapí Agudelo, Lára Jóhannsdóttir & Brynhildur Davídsdóttir date forms of these societal corporate practices back to Ancient Roman societies. Some may argue their interpretation of CSR in this form was more in terms of social entities for public betterment such as hospitals and orphanages and relates more to the origins of charity than CSR, but these ideologies of social responsibility and corporations acting as “social enterprises” are undeniably rooted in today’s definition of corporate social responsibility (Latapí Agudelo, M.A., Jóhannsdóttir, L. & Davídsdóttir, B., 2019).

As previously stated, Howard Bowen is considered by many to be the founder of the term “Corporate Social Responsibility” through his 1953 publication of *Social Responsibilities of the Businessman*. He states, “CSR can help business reach the goals of social justice and economic prosperity by creating welfare for a broad range of social groups, beyond the corporations and their shareholder (Bowen 19).” He advocates for corporations to actualize their ability to contribute to the public betterment rather than solely profit. This notion, too, aligns with the historical roots of CSR as corporations act as a vehicle for social responsibility and public betterment.

He explains that American citizens’ desire for social responsibility is a reflection of the growing interests in opportunity, freedom, justice, security, and dignity. These interests arose after experiencing years of social injustices such as classism, tyranny, poverty, poor working conditions, unequal distribution of wealth, discrimination, and other social issues prevalent at the time. He attributes the development of transportation and mass communication as the main factors that brought mass attention to these social issues and influenced the public to demand for

their government to address them (Bowen 72). This same model is now being replicated in the corporations that hold increasing amounts of power and influence over the public.

With the consistent development of technology and mass communication, people begin to feel more connected to a larger community, whereas before they were more confined to their immediate local community. At this time, we see the emergence of Americans identifying themselves with the national and global communities, rather than solely with their immediate ones. With these emerging national and global communities, we see growing demands for standards of social responsibility for public betterment. Before the term, “public good” was defined by one’s immediate community, and now the term has broadened to a shared globe where thinking about one’s neighbor takes on greater responsibility. This can also be dated back to the emergence of more widespread demand for environmental advocacy and action.

Bowen’s recognition of corporations' ability to use their power and resources for public good created a foundation for corporate social responsibility that has become a business standard for the largest corporations in the United States today. With growing corporate wealth and power, comes an accompanying responsibility to use some of those resources for public betterment.

While the concept of CSR for public betterment is admirable, it wasn’t always convincing enough for corporations to begin adopting initiatives into their business models. Many of the largest for-profit and nonprofit corporations felt that adopting CSR into their business models would mean sacrificing profit for a better public image. Michael Porter, a renowned modern-day businessman, academic, and philanthropist, has argued that businesses today need to adopt CSR in order to remain competitive (Carroll, 2022). Today CSR is seen as an asset to a company’s business strategy, and an essential to attract younger demographics.

The Emergence of DEI in Corporate America

DEI consists of three actionable components: diversity, equity, and inclusion; that all work together to shift attitudes, behaviors, and practices toward equitable and inclusive leadership for individuals, teams, and organizations. (Leading Effectively Staff, 2022).

Diversity: The presence of differences within a given setting. In the workplace, that can mean differences in race, ethnicity, gender, gender identity, sexual orientation, age and socioeconomic class.

Equity: The act of ensuring that processes and programs are impartial, fair and provide equal possible outcomes for every individual.

Inclusion: The practice of ensuring that people feel a sense of belonging in the workplace. This means that every employee feels comfortable and supported by the organization when it comes to being their authentic selves.

(sourced from Heinz, 2022).

The concepts of diversity, equity, and inclusion have created the basis for a new business strategy that has been widely adopted in the U.S. In the past 5-10 years we've seen the exponential rise of DEI efforts amongst America's largest corporations, but diversity initiatives in the workplace have been around for decades. More formal diversity training and initiatives began to be widely implemented in the American workplace in the 1960s with the emergence of equal employment laws and affirmative action as a response to racial discrimination in the United States. Initially, these diversity trainings were meant to bridge racial and gender misconceptions in the workplace following the Civil Right Movement in the 1950s and '60s and the Women's Rights Movement of the 1960s and '70s (Dong, 2021).

While initiatives such as diversity trainings and hiring tests were implemented amongst many corporations to be more inclusive and ethical in their hiring and employment practices, they were

still viewed as mandatory programs rather than valuable business practices. In fact, many executives viewed these programs as unproductive and time-consuming, struggling to see the larger benefit for their company as a whole. In the 1980s and '90s, CSR and ethical business practices were further evolving at the time of more structured DEI initiatives implementation in the workplace, but the ideal corporate employee was still viewed as a white male (Logan 8). Attitudes towards DEI practices in the corporate world began to evolve as education around the purpose of these initiatives increased.

Today companies have DEI initiatives built into their hiring, human resources, and overall business practices as a whole. In the past 5 years, there has been an undeniable surge in the adoption of DEI practices amongst for-profit and nonprofit organizations—many attribute this as a reaction to the social and racial justice movements that emerged in 2019. Jane Kellogg Murray, a senior editor for Indeed, explains there was a 56.3% increase in job postings within the DEI field just between September 2019 and September 2020, and this number continues to rise. Jobs and full departments are being created within for-profit and nonprofit corporations dedicated to improving and developing the DEI practices of a business.

CSR and DEI as Essential Business Models

Similar to the adoption of CSR, there is a newfound perception of DEI initiatives as an essential aspect of any business model. Also similar to CSR, DEI programs in the U.S. are still voluntary, so there are no consequences for their effective implementation or standardized measurement of success.

“CSR and diversity are similar in that they both have to be approached with serious intent that results in effective delivery. Poor implementation is likely to have negative effects for the business” (Emmott and Worman 2008). Both CSR and diversity also recognize the importance of

communication as part of their successful creation, implementation, and maintenance (Mair and Ravazzani, 2019).

With the more widespread adoption of CSR and DEI comes growing concern about the authenticity of corporations' dedication to these initiatives. Greenwashing has become especially prevalent in the for-profit and nonprofit sectors and performative marketing tactics have been used to convince the public a corporation is more ethical than it may truly be. There has been a growing demand for these large for-profit and nonprofit organizations to be more transparent in their business practices to ensure they are operating ethically and that consumers and donors understand where exactly their money is going. There is a new standard for CSR and DEI initiatives to be incorporated into business strategy, rather than just reported as performative efforts to elude an image of public betterment.

Power of Communication in Information Sharing

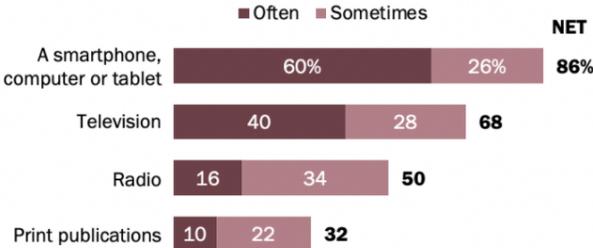
There is an undeniable correlation between technological development and the demand for widespread social responsibility as our global community becomes smaller and smaller through rapid technological advancements. We can now share information faster and more widespread than ever before, allowing individuals to feel more connected to causes and communities they may never experience first-hand, but share a global responsibility for.

Research shows that the Millennial and Gen Z generations in the United States primarily get their news through social media (YPulse, 2021), with 44 percent of respondents reporting daily news consumption on social networks (Statista, 2022). There is however growing mistrust of social media even though many are sourcing their news from this outlet due to surges in false news reporting during the 2016 and 2020 presidential elections and the COVID-19 pandemic (Watson, 2022). Many claim to follow accredited news channels on social media in order to ensure the information they are consuming is accurate.

The COVID-19 Pandemic forced the United States to adopt online and virtual models of daily tasks within the span of weeks and accelerated its communications growth in the digital space. According to a 2020 U.S. survey, “more than eight-in-ten Americans get news from digital devices (Shearer, 2021).” Not only are more people using the internet than ever before to obtain information, but they’re using it as a primary news source for the first time.

Large majority of Americans get news on digital devices

% of U.S. adults who get news ____ from ...



Source: Survey of U.S. adults conducted Aug. 31-Sept. 7, 2020.

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Figure 1

Figure 1 demonstrates the various outlets American adults (18 years of age or older) source their news from according to a 2020 survey.

Reporting Practices for CSR and DEI

One of the largest trends in both the CSR and DEI fields has been the emergence of measurable reporting practices of these efforts to communicate to key stakeholders. Reporting CSR and DEI efforts has become an essential practice for organizations to promote transparency in their dedication to these social causes and truly claim social responsibility. Younger generations especially are demanding accountability beyond statements and pledges from America’s largest for-profit and nonprofit corporations (de Jong, Menno D. T., et al. 2022).

While DEI and CSR statements are still important to an organization’s overall business or development strategy, these words need to be backed by measurable actions. It isn't enough to set

goals, even if well-outlined. It's important to make these goals as actionable and measurable as possible to ensure they can be implemented, communicated to the public, and reported.

Businesses and nonprofits have realized this type of CSR and DEI strategizing and reporting is a heavy lift that often doesn't fall into the bucket of one particular department, but affects all. This is also where we've seen the emergence of roles dedicated to CSR and DEI in order to help leadership create actionable goals that can be implemented cohesively throughout an organization. These departments and roles help an organization incorporate DEI and CSR practices into every part of their business, and ensure they are communicating those efforts to the public for the sake of transparency and accountability.

An article by Qualtrics highlights the importance of DEI in modern business strategy to benefit an organization's constituents as well as employees. "A culture of diversity, equity, and inclusion is not only critical to the success of diversity initiatives but creating an equitable and inclusive workplace also creates a positive employee experience." It goes on to explain the DEI strategies of a company (or nonprofit) need to be actionable in order to produce real results. It is not

enough to advocate for or claim to be an alliance of DEI ideologies— organizations need to have clear steps in place that are measurable, actionable and keep them accountable for their promises.



Figure 2

The statistics outlined in Figure 2, pulled from a 2022 Harvard Business Review report titled "Creating a Culture of Diversity, Equity, and Inclusion," demonstrate the need to enforce actionable steps into DEI strategies in order to prove authenticity of commitment to improvement. It also highlights the need for these strategies to stem from

leadership and be highly prioritized throughout the organization, not just amongst external communications efforts. We will be looking for *actionable steps* in the non-profit and for-profit organizations' communications strategies and statements to better measure their commitment to DEI and CSR initiatives.

While many organizations have begun implementing some kind of CSR and/or DEI reporting into their business practices, there is still no consistent, standardized reporting system to ensure all these reports are measuring against similar goals, expectations, and outcomes, so the public is left with much room for interpretation. There are, however, a variety of standardized reporting systems *available* for various sectors, but no larger requirement to adopt these models into their business practices (de Jong, Menno D. T., et al. 2022). With no real expectations for ethical and consistent CSR and DEI reporting, many organizations have run into the issue of greenwashing or performative activism.

The Fortune 500 and Nonprofit Times 100 Explained

The Fortune 500 is an annual publication by Fortune magazine of the top-ranked 500 corporations in the United States according to their gross revenue. Over the years it has quickly become the gold standard for American businesses. The companies on the Fortune 500 represent the wealthiest and most influential companies in the U.S. There are other variations of business rankings, but the Fortune 500 is unanimously acknowledged as the most credible for “top U.S. businesses” (Majchrowicz, Mancino, Masten, and Powell, 2021). This is largely due to the public’s perception that profit is the most valuable quality of a business, but thankfully this is changing and so are business standards.

Many companies are acknowledging the consumer is changing and in order to continue increasing profit, their business model also needs to change with them. Of course, this also raises questions of authenticity, issues of greenwashing, and performative activism. Are businesses

truly acknowledging their accountability in societal betterment or are they just trying to keep up with the demands of younger generations in order to sell more of their product? The content analysis will address these concerns by measuring various external communications methods over a 3 year time period, differentiating between *actionable* and *non-actionable* statements.

Similar to the Fortune 500, the Nonprofit Times 100 is a list of the most influential organizations in the nonprofit sector, classified by revenue. It is considered to be “the leading business publication for nonprofit management” (Hrywna, 2021). There are not yet as many accredited nonprofit-specific publications as there are accredited business publications, but this too will likely change with the growth the nonprofit sector has seen over the past 5-10 years.

The Nonprofit Times 100 lists the “largest” nonprofits in America that derive at least 10% of their revenue from public support (Hrywna, 2021). For example, Easterseals and Goodwill did not make this list despite being billion-dollar organizations because their public support percentage was less than 10% of their total annual revenue. The full Nonprofit Times 100 2021 report detailed an increase in online giving, social media fundraising, and social activism, accredited to the accelerated digital transformation nonprofits were forced to adapt due to COVID-19.

Ethical Dilemmas with CSR and DEI Implementation

Greenwashing and performative activism have become larger issues especially prevalent amongst larger, wealthier organizations where they are carefully picking and choosing results and language around CSR and DEI efforts to share with the public in order to improve their image and essentially increase sales or donations with this false sense of credibility and responsibility.

It will be essential to keep greenwashing and performative activism strategies in mind when analyzing the for-profit and nonprofit companies' external communications around CSR and DEI in this research. The wealthiest for-profit and non-profit companies have been under microscopes in the last 5-10 years with the public's growing concerns around social causes such as global warming, racial and social justice, and corporate greed/corruption (Carroll, 2022). As these corporations become wealthier and more influential to society, there is a growing demand from the public, and especially amongst younger generations, for them to adopt more social responsibility and accountability to use their power and excessive wealth for the greater good of society.

While it is not always easy to identify greenwashing and performative activism, by looking at the nature of the language and messaging in the external communications around CSR and DEI, including any kind of reporting and goal setting, we will be able to better assess each corporation's dedication to these initiatives and true acknowledgment of their social responsibility. The content analysis will further attempt to address the concerns around greenwashing and performative activism by weighing content in each of the corporation's CSR and DEI communications categories with values correlated to strong vs. weak messaging.

Section 3: Methods and Approaches

The content analysis will analyze and compare 6 corporations' external communications pertaining to DEI and CSR, with each of the organizations being selected from the Fortune 500 and Nonprofit 100 publications. The 6 corporations have been pulled from these two publications because they are widely accepted by both industries as the most credible sources in ranking the wealthiest and most influential corporations in both sectors (Hrywna 2021). By focusing on larger corporations with sufficient funds and resources, we can better understand how they are allocating these resources towards social and environmental impact.

I will compare the development of these 6 corporations' DEI and CSR external communications using 2 analyses. The first analysis will focus on the CSR and DEI content present in each corporation's Website, Job Listings, and Reporting, and the second analysis will focus on Instagram social media content.

I have chosen to separate Social Media from the other external communications strategies due to its unique cultural relevance and significance amongst the Gen-Z and millennial demographics (Gra 2022). It also has a more interactive nature, while the Website, Job Listings, and Reporting are independent and noninteractive in their purpose and function. Therefore, measuring a corporation's DEI and CSR presence on social media will account for interactions as well as authenticity of messaging and will be done in a separate analysis.

Using these two content analyses to assess CSR and DEI efforts will give more context to how these organizations are evolving their strategies to create real social impact, or simply greenwashing to sell products or receive donations. While it is difficult to measure transparency, the weighted values system (specifying between strong vs weak DEI/CSR messaging) will help

to determine how these organizations are prioritizing DEI and CSR efforts in their overall business or development strategy.

For the purpose of this research, the focus will remain exclusively on external communications (rather than external and internal) as that is the information these corporations have made available to all, and it will therefore be more effective in analyzing their public commitment to DEI and CSR. While we cannot discount internal communications when analyzing an organization’s overall dedication to CSR and DEI, this study emphasizes the importance these organizations are putting on their public-facing communications of CSR and DEI initiatives, some of which will likely discuss internal efforts being made as well. We will be looking at the strategic DEI and CSR communications they have made available to the public to holistically translate their internal and external efforts pertaining to social responsibility and inclusion.

Sampling Method for Corporation Selection

To standardize the selection process, corporations from both the Nonprofit Times 100 and Fortune 500 lists have been pulled from the 5th, 50th, and 75th percentiles of each list. The corporations used in this analysis are listed in the table below.

Table 1. Nonprofit and For-Profit Selection

Percentile	Fortune 500	Nonprofit Times 100
5th	Amazon (rank: 2)	United Way (rank:2)
50th	WayFair (rank: 217)	Public Broadcasting Service (rank: 39)
75th	Constellation Brands (rank: 359)	Big Brothers Big Sisters of America (rank: 71)

Note: Rankings are according to 2021 publications of the Fortune 500 and Nonprofit Times 100 lists.

Section 4: Data Analysis

Research Question

How are nonprofit and for-profit corporations' CSR and DEI commitments reflected in their external communications?

- Has one sector been more diligent than the other regarding DEI and CSR communications and/or reporting, and if so, how?
- Are there any obvious trends amongst for-profit vs. nonprofit corporations in DEI and CSR communications and reporting?
- What level of commitment to DEI and CSR has been demonstrated in organizations' social media communications efforts?
 - How authentically do these efforts line up with their other forms of external communications?
- Which corporations are most effective in communicating DEI and CSR strategies? What are they doing right?
- How can the 2 sectors learn from one another regarding DEI and CSR efforts, and how they effectively communicate them to the public?

Hypothesis

Larger nonprofit organizations and large corporations experience similar issues with demonstrating transparency in their CSR and DEI initiatives. For-profit corporations are better at communicating their DEI and CSR initiatives because it helps to sell more of their product or service, so they tend to be more diligent in reporting and advertising their initiatives. Also, they are functioning for-profit so the public puts a larger responsibility on them to contribute a portion of their profits and power to social causes. The increasing amount of societal pressure on large for-profit corporations has made communicating their CSR and DEI initiatives to the public a high priority in order to gain their trust as an ethical company. Though they may be more diligent

in reporting, there will be more concerns with performative activism and greenwashing associated with their external communications content.

While the larger nonprofit organizations are held to similarly high standards, because they operate for public good, there are not quite as high of expectations for them to communicate their DEI and CSR initiatives. I expect they will have more DEI language and initiatives built into their external communications but fall short on CSR messaging and reporting.

I expect we will find more DEI initiatives and language than CSR with the nonprofit corporations, and more CSR initiatives and language than DEI with the for-profit corporations. Through research and a closer analysis of the top for-profit and nonprofit organizations' communications strategies, I believe we will see exponential growth in both sectors' DEI and CSR communications efforts in the last 3 years. Determining the authenticity of messaging will be a challenge, but the coding units and scheme outlined below will help guide this process.

Categories of Data Analysis (Coding Units)

As previously stated in the Methodology section, we will be measuring the following 4 forms of external communications, with *website*, *job listings*, and *reporting* following the same criteria reporting format and *social media* having its own dedicated measuring system.

Website, Job Listings, and Reporting:

A content analysis will be conducted to survey the amount of DEI/CSR-related content present on various subcategories of these 3 external communication platforms (website, job listings, and reporting). The analysis will focus on the number of categorical values represented from each corporation's public-facing external communications by simply marking the categories where DEI/CSR messaging/content is present and tallying up the final results. There will be 2 possible values (X and x) given to weigh the level of authenticity in DEI/CSR-related content.

Social Media:

Social media will be measured in a separate manner from websites, job listings, and reporting due to its *interactive* nature. We will measure the number of dedicated posts related to CSR and/or DEI over the past year (May 1, 2021-April 30,2022) on each corporation's Instagram account. This study will look specifically at Instagram due to the cultural relevance of this platform amongst the Millennial and Gen-Z audiences.

Rather than using a Y/N system like the first content analysis, this analysis will be more qualitative, counting the total number of Instagram posts over the last year for each of the corporations' accounts and determining what percent of total posts are CSR and/or DEI-related. It will also take it a few steps further to measure how many posts over the last year were *actionable* (contained some kind of CTA) and what percent of total actionable posts were DEI and/or CSR-related *actionable* posts. Lastly, we will count how many of the DEI and CSR posts were within an advocacy month (Pride Month, Black History Month, etc.) and how many of those were *actionable*.

By measuring posts with CTAs and posts within advocacy months, we will be able to better understand genuine DEI and CSR efforts, rather than performative posts without actions meant to advertise advocacy, rather than prove it. For example, if a corporation has 12 total DEI posts within the year, and 10 are within advocacy months, but only 2 actionable, we can assume they are not showing a true dedication to efforts but rather greenwashing or practicing performative activism to appear more conscious than they really are.

Table 2. Corporation Numeric Values Key

Numeric Value	Corporation Name
1	Amazon
2	United Way
3	Wayfair
4	Public Broadcasting Service
5	Constellation Brands
6	Big Brothers Big Sisters of America

Note: All for-profit corporations have been given odd numerical values and the nonprofit organizations have been given even numerical values for ease of data analysis.

Table 3. DEI vs. CRS Answer Key

	DEI-related		CSR-related
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Table 4. Content Analysis Coding Unit Values Key

Coding Unit	Numeric Value	Content Analysis 1 Definition	Content Analysis 2 Definition
X	1	Yes, DEI/CSR content is present.	Present + Actionable
x	0.5	DEI/CSR content is loosely present.	Present
	0	No DEI/CSR content is present.	Not Present

Table 5. External Communications Criteria (Units of Analysis)

Coding Unit	Value
WEBSITE	
Home Page	Website home page contains CSR/ DEI-related messaging
Navigation Bar	Website contains CSR/DEI-related tab on drop down menu in navigation bar
Website Footer	Website contains CSR/DEI-related links in footer
Dedicated Page(s)	Website contains dedicated page(s) to CSR/DEI
Partnerships	Website contains partnerships related to CSR/DEI
Career Page	Website contains career page with DEI/CSR-related messaging
Mission Statement	Website contains DEI/CSR messaging in mission statement
About Us	Website contains DEI/CSR messaging in about us page
Other	Website contains other DEI/CSR resources
JOB LISTING	
Statement*	Job listings contain DEI/CSR statement <i>*if statement is listed at top of page, weighted more than bottom of page</i>
Inclusive	Job listings contain <i>inclusive</i> DEI/CSR statements.
Jobs Available	Job listings contain DEI/CSR-related jobs
Dedicated Department	Job listings indicate departments dedicated to DEI/CSR
Mission Statement	Job listings contain mission statement related to DEI/CSR
Other	Job listings contain other DEI/CSR-related messaging/content

REPORTING	
Formal Report	There are formal DEI/CSR reports available
Consistency	The corporation has been reporting DEI/CSR for 3+ years
Accredited	The corporation uses an accredited DEI/CSR reporting system
Clear, Measurable Goals	The corporation includes clear, measurable goals rather than statements
Awards	DEI/CSR-related awards have been received by the corporation
Expert Review	The corporation seeks expert input to support DEI/CSR reports
Other	The corporation provides other resources to support DEI/CSR reporting

Note: Full External Communications Content Analysis can be found in the Appendix section of the report for reference.

The following tables, graphs and charts are the results from the full content analysis, divided into 4 sections: Overall DEI and CSR Results, Website Results, Job Listings Results, and Reporting Results. Each section contains overall results for each corporation, as well as averages for both sectors. The data is comprehensive and transformed into graphs for ease of interpretation, followed by a more thorough analysis and implications defined in the following *Implications and Recommendations* section of the report.

Table 6. External Communications Overall DEI & CSR Results

	1	2	3	4	5	6	Total possible points
DEI Score	11.5	9	10.5	13	14	12	23
CSR Score	14.5	10	7	4.5	19	0.5	23
Combined	26	19	17.5	17.5	33	12.5	46

DEI Score and CSR Score

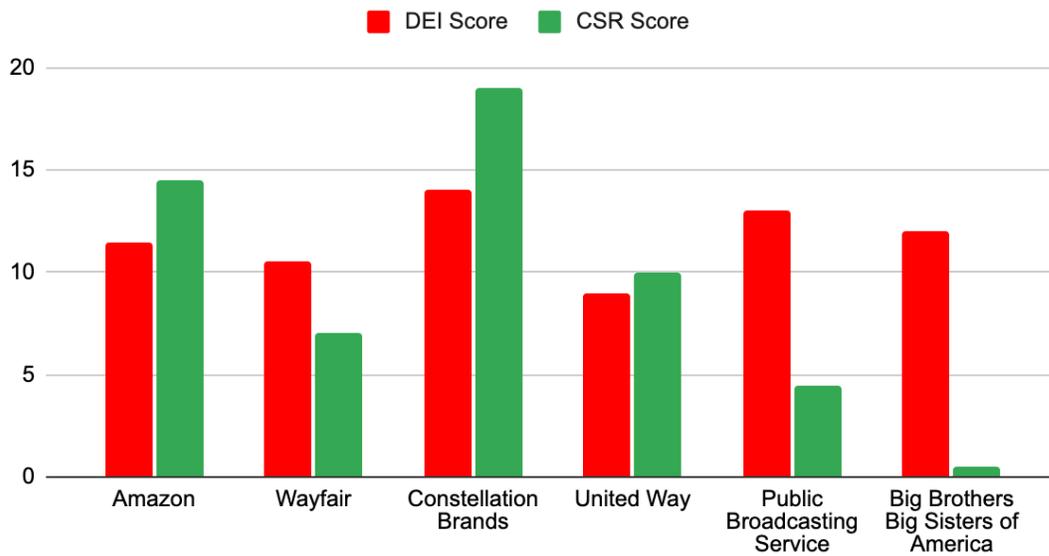


Table 6a: External Communications Sector Average DEI & CSR Results

	Average Score by Sector	
	DEI	CSR
For-Profit	12.0	13.5
Non-Profit	11.3	5.0

Table 7. External Communications: Website

Website

	1	2	3	4	5	6	Total possible points
DEI Score	4.5	5	5	6.5	8.5	6.5	10
CSR Score	5.5	5.5	4.5	2.5	8.5	0	10
Combined	10	10.5	9.5	8.5	17	6.5	20

Website

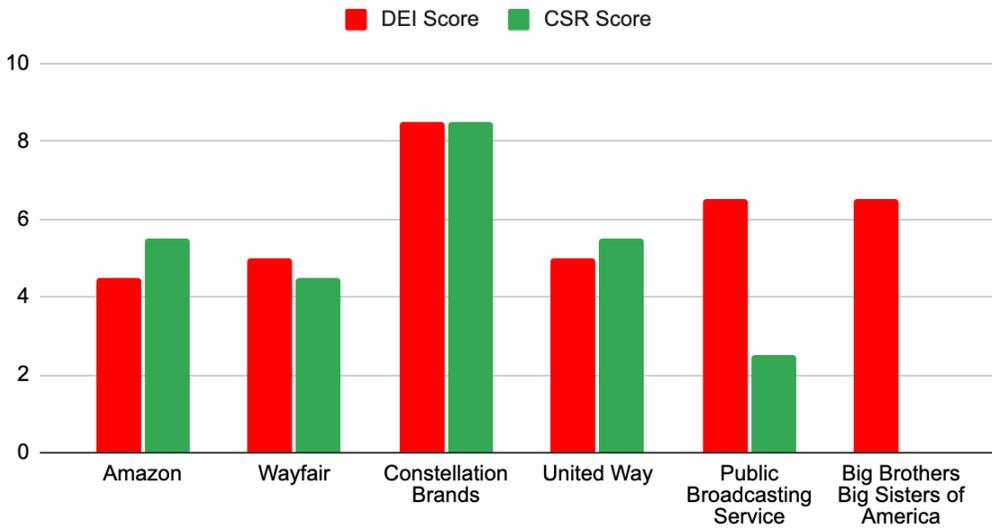


Table 7a. Average Website Scores Across Sectors

	Average Website Scores Across Sectors	
	DEI	CSR
For-Profit	6.0	6.2
Non-Profit	6.0	2.7

Table 8. External Communications: Job Listings

Job Listing

	1	2	3	4	5	6	Total possible points
DEI Score	4.5	3	2.5	2	3.5	4.5	6
CSR Score	3	3.5	1.5	0.5	3.5	0	6
Combined	7.5	6.5	4	2.5	7	4.5	12

Job Listing

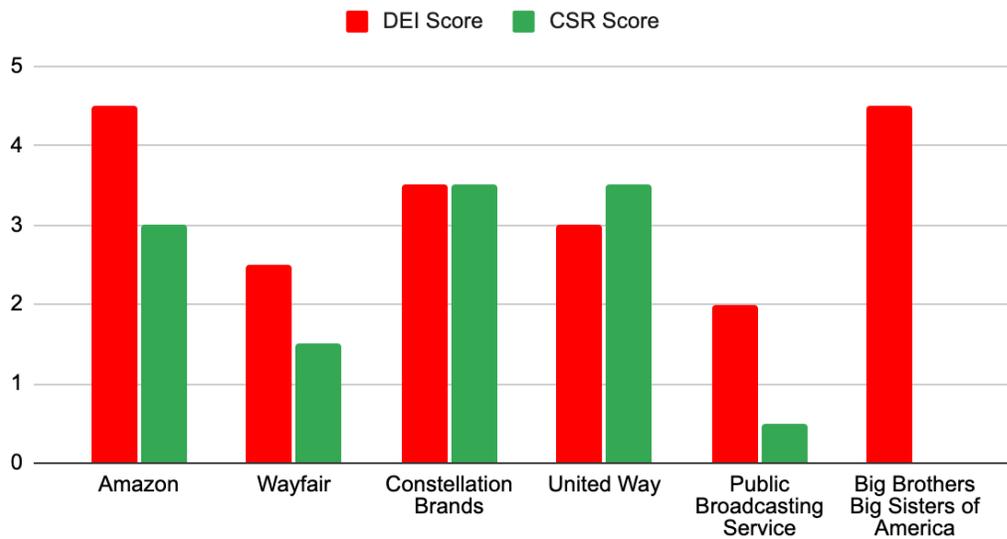


Table 8a. Average Job Listing Scores Across Sectors

	Average Job Listing Scores Across Sectors	
	DEI	CSR
For-Profit	3.5	2.7
Non-Profit	3.2	1.3

Table 9. External Communications: Reporting

Reporting

	1	2	3	4	5	6	Total possible points
DEI Score	2.5	1	3	4.5	2	1	7
CSR Score	6	1	1	1.5	7	0.5	7
Combined	8.5	2	4	6	9	1.5	14

Reporting

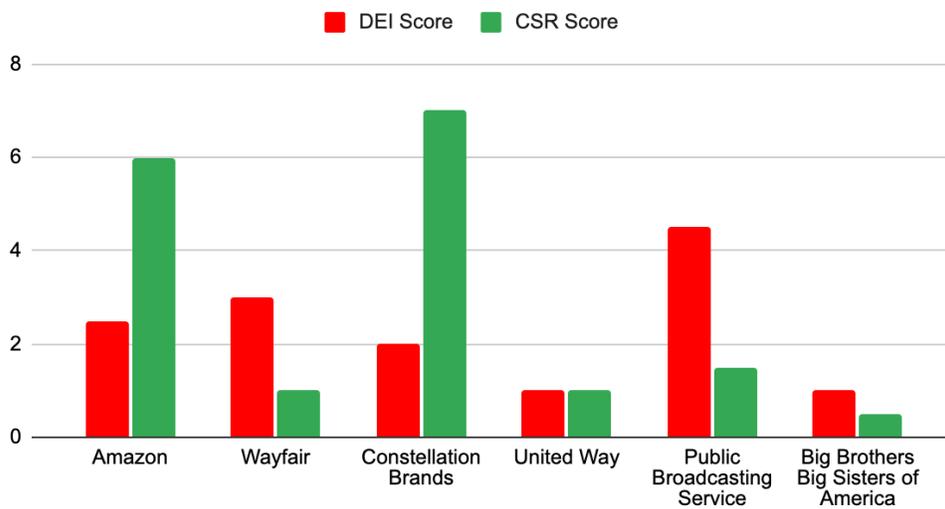


Table 9a. Average Reporting Scores Across Sectors

	Average Reporting Scores Across Sectors	
	DEI	CSR
For-Profit	2.5	4.7
Non-Profit	2.2	1.0

Table 10. Social Media Units of Analysis (Coding Units)

Coding Unit	Value
Audience Count	Total number of followers
Total Posts w/in year	Total number of posts within the past year
Total Actionable w/in year	Total number of <i>actionable</i> posts within the past year. Posts that have a CTA, rather than just a statement.
Alltime Total	Total number of Instagram posts.
Total CSR/DEI Posts	Total number of CSR and DEI-related posts over the past year.
Total <i>Actionable</i> CSR/DEI Posts	Total number of <i>actionable</i> CSR and DEI-related posts over the past year.
Total CSR/DEI Posts w/in Advocacy Months	Total number of CSR and DEI-related posts made within an advocacy month, dedicated towards that month's theme.
Total <i>Actionable</i> CSR/DEI-Related Posts w/in Advocacy Months	Total number of <i>actionable</i> CSR and DEI-related posts made within an advocacy month, dedicated towards that month's theme.

Table 11. Social Media Content Analysis

		1	2	3	4	5	6
	Audience Count*	3.5M	49.2k	1.7M	887k	1516	17.1k
	Total Posts (w/in year)	135	170	242	687	51	176
	Total Actionable Posts (w/in year)	23	144	211	624	37	128

Instagram	Alltime Total*	2238	1445	3532	5035	51	667
	Total CSR/DEI Posts	10	45	2	239	17	68
		10	42	8	10	16	14
	Total <i>Actionable</i> CSR/DEI Posts	4	44	1	225	15	51
		2	41	7	9	8	11
	Total CSR/DEI Posts w/in Advocacy Months	9	9	1	178	7	33
		3	17	2	2	3	2
	Total <i>Actionable</i> CSR/DEI Posts w/in Advocacy Months	2	9	0	171	7	24
		1	17	1	1	3	1

Note: The above numbers may have changed based on an organization deleting posts. Also, the audience count and all time total posts units will vary based on gaining/losing followers and adding/deleting posts. This data was collected on May 1, 2022 and is based on the statistics at that time. As stated earlier, the timeline *year* is defined as May 1, 2021-April 30, 2022.

A more thorough content analysis of the social media content can be found in the Appendix of this report for reference. The data below has been divided into two sections: DEI and CSR posts within the last year, and DEI and CSR posts within the last year within advocacy months. Each section contains corporation’s specific results in the form of percentages of total posts within the last year, as well as a following page with sector averages. All tables have corresponding graphs for ease of data interpretation, and are further analyzed in the *Interpretations and Recommendations* section of the report.

Table 12. Social Media: Overall DEI & CSR Results- Percentages of Total Posts

DEI & CSR Posts on Social Media Within Last Year						
	Amazon (135)	Wayfair (242)	Constellation Brands (51)	United Way (170)	Public Broadcasting Service (687)	Big Brothers Big Sisters of America (176)
DEI	7.41%	0.83%	33.33%	26.47%	34.79%	38.64%
CSR	7.41%	3.31%	31.37%	24.71%	1.46%	7.95%
Total	14.81%	4.13%	64.71%	51.18%	36.24%	46.59%
<i>Actionable</i> DEI	2.96%	0.41%	29.41%	25.88%	32.75%	28.98%
<i>Actionable</i> CSR	1.48%	2.89%	15.69%	24.12%	1.31%	6.25%
Total Actionable	4.44%	3.31%	45.10%	50.00%	34.06%	35.23%

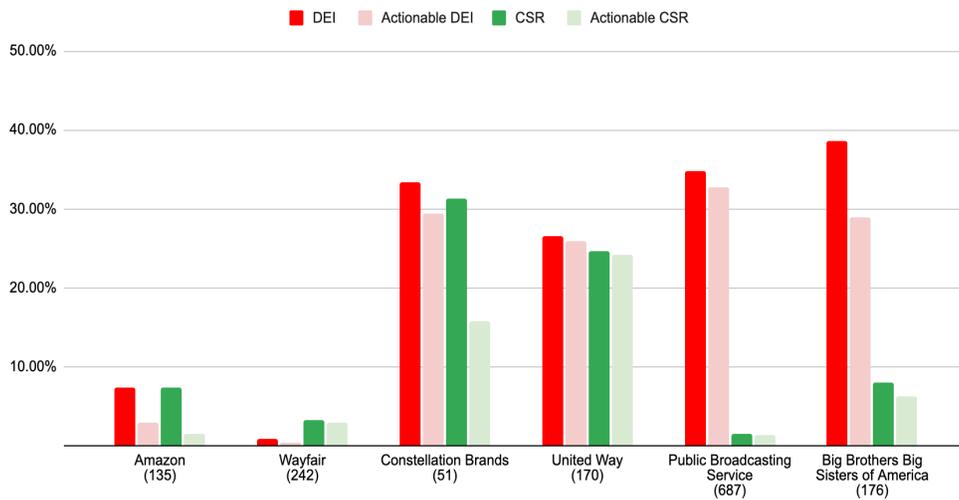


Table 13. Social Media: Sector Average Percentages of DEI & CSR Posts

Sector Averages: DEI & CSR Posts on Social Media within Last Year		
	For- Profit	Nonprofit
DEI Posts w/in year	13.86%	33.30%
<i>Actionable</i> DEI	10.93%	29.20%
CSR Posts w/in year	14.03%	11.37%
<i>Actionable</i> CSR	6.69%	10.56%
Total DEI&CSR	27.88%	44.67%
Total Actionable DEI&CSR	17.62%	39.76%

Sector Averages: DEI & CSR Posts on Social Media Within Last Year
For-Profit (left) Nonprofit (right)

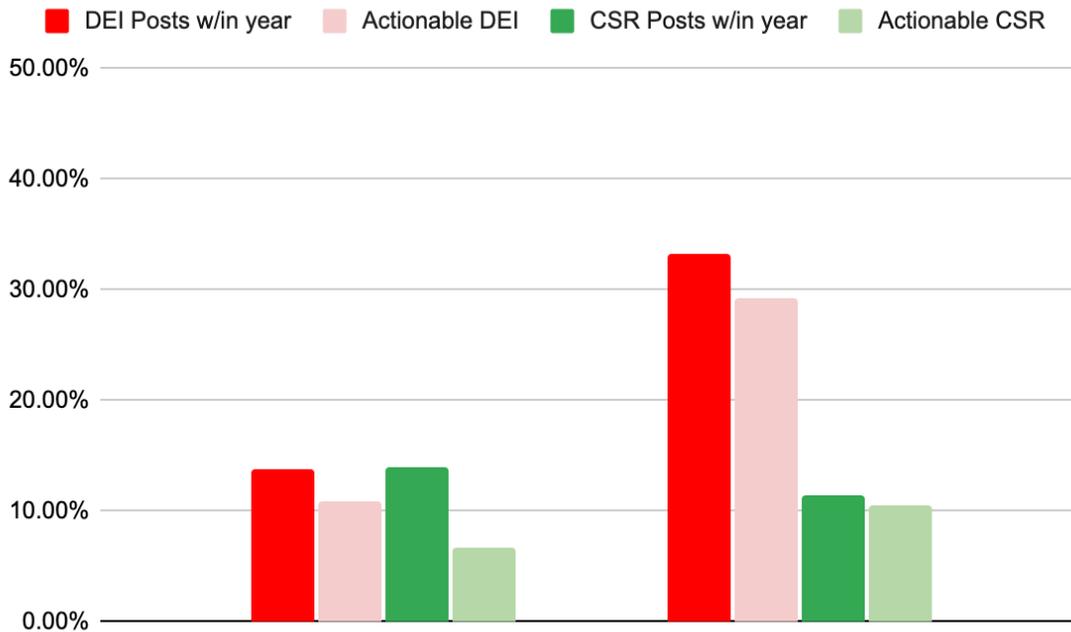


Table 14. Social Media: Percentages of DEI & CSR Posts *within Advocacy Months*

DEI & CSR Posts on Social Media within Advocacy Months						
	Amazon	Wayfair	Constellation Brands	United Way	Public Broadcasting Service	Big Brothers Big Sisters of America
DEI	90.00%	50.00%	41.18%	20.00%	74.48%	48.53%
CSR	30.00%	25.00%	18.75%	40.48%	20.00%	14.29%
Total	60.00%	30.00%	30.30%	29.89%	72.29%	42.68%
<i>Actionable</i> DEI	20.00%	0.00%	41.18%	20.00%	71.55%	35.29%
<i>Actionable</i> CSR	10.00%	12.50%	18.75%	40.48%	10.00%	7.14%
Total Actionable	15.00%	10.00%	30.30%	29.89%	69.08%	30.49%

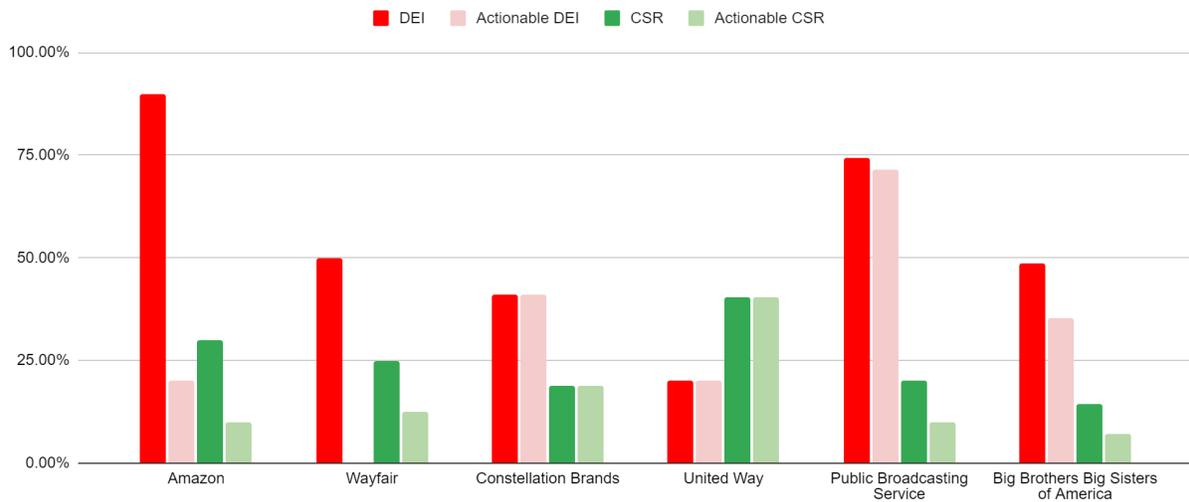
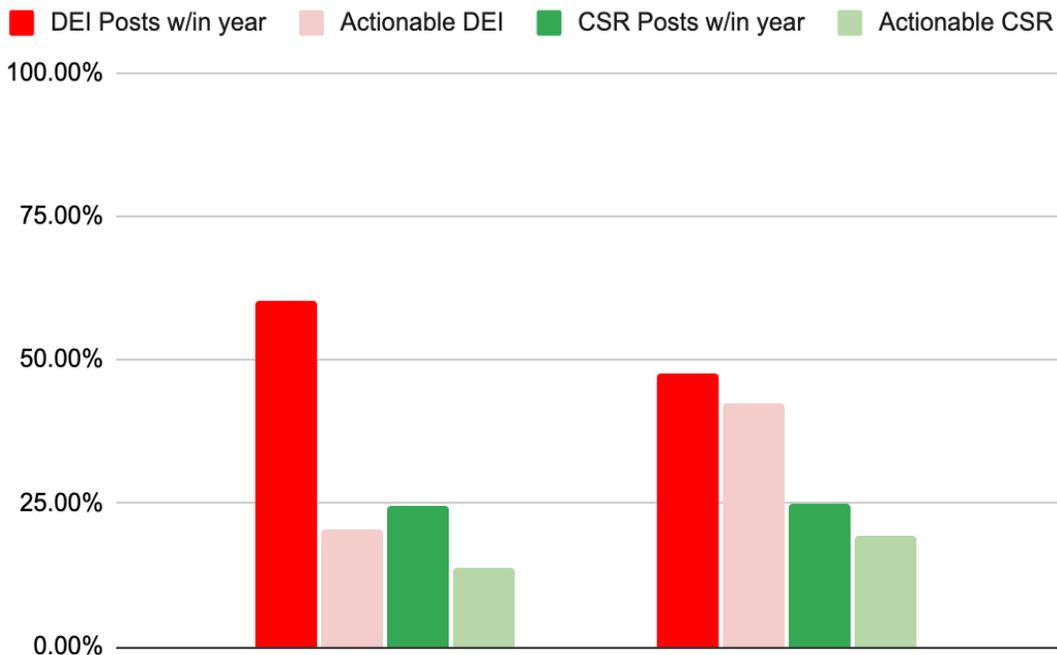


Table 15. Social Media: Sector Average Percentages of Posts *within Advocacy Months*

Sector Averages: DEI & CSR Posts Within Advocacy Months		
	For- Profit	Nonprofit
DEI Posts w/in year	60.39%	47.67%
<i>Actionable</i> DEI	20.39%	42.28%
CSR Posts w/in year	24.58%	24.92%
<i>Actionable</i> CSR	13.75%	19.21%
Total DEI&CSR	40.10%	48.29%
Total Actionable DEI&CSR	18.43%	43.15%

Sector Averages: DEI & CSR Posts Within Advocacy Months
For-profit (left) Nonprofit (right)



Section 5: Implications and Recommendations

Due to the extensive amount of data collected and interpreted in section 4, I decided to keep the text minimal and instead include more thorough analyses in the implications and recommendations section as appropriate. The previous data analysis section of this report is more visually-focused, connecting the graphs with corresponding charts and allowing the data and visuals to tell their own story. This being said, the implications will tie directly to the graphs mentioned in section 4, and will therefore have corresponding citations with the correct table in reference for easier interpretation.

I will be dividing the implications and recommendations into two sections: the implications section focused on external communications (website, job listing, and reporting) and social media (instagram), followed by an overall recommendations section inclusive of the combined implications of the two communications strategies. The conclusion of the capstone report will highlight key learnings from both sections more generally. Because this research focuses on the comparison of DEI and CSR communications across sectors, the implications and recommendations will be focused on the average sector scores, rather than each corporation's performance. Specific corporation's efforts will be referenced for additional context, but the key takeaways will focus on trends found within and across the nonprofit and for-profit sectors.

Implications

External Communications

Overall the for-profit sector scored higher in both DEI and CSR content for external communications. Looking at table 7a we can see the average DEI scores for the nonprofit and for-profit sectors were very similar, but the average CSR scores differ vastly. The for-profit corporations were far more diligent and consistent in posting DEI content on various external

communications outlets, job listings and their websites in particular, while the nonprofit corporations were posting content, but not consistent in the placements and dedicated pages. The for-profit sector is still more diligent in communicating CSR and the non-profit sector did not have nearly as much CSR-related content in their external communications. Overall commitment to CSR and DEI is still low amongst both nonprofit and for-profit corporations, based on actionable and dedicated communications.

DEI External Communications

What I found on the websites was that nonprofit corporations often had dedicated DEI pages, but the pages were not as actionable as the for-profit ones, and many were combined with the nonprofit's "about us" page, rather than having dedicated pages towards DEI. The for-profit corporations had clear, dedicated DEI pages that often provided links to their additional involvement with DEI initiatives. These pages were intentional and extremely informational, whereas the nonprofit corporations often had a single page with a DEI statement, but didn't provide much additional information beyond this. The for-profit corporations also included DEI statements on various pages of their website, and nonprofits generally only included them in their "about us" and dedicated pages sections.

Additionally, all the for-profit corporations included a DEI statement on their "Career" page, but the nonprofits often didn't have any kind of DEI statement on this page. This was concerning as I dived deeper into the job listings themselves and saw a similar pattern. For-profit corporations had DEI statements on each job listing, some at the beginning and others at the end, but the non-profits were very inconsistent in the presence of a DEI statement on the job listings; some had them at the end, and many didn't have them at all, or only included an equal employment opportunity statement at the end instead.

In terms of reporting, there was very little DEI reporting across both sectors. Only one corporation from both sectors had a formal DEI report, and the nonprofit corporation had only recently started formal DEI reporting that year, whereas the for-profit one had been reporting DEI for a few years. Also, many for-profits were talking about DEI in their other CSR or quarterly reports, with some actionable statements, but nonprofits were not prioritizing DEI reporting as highly in their annual reports and any other kind of formal reporting. It was apparent by the average scores demonstrated in Table 10a that both sectors were not adequately prioritizing formal DEI reporting.

CSR External Communications

As previously mentioned, and demonstrated by the average CSR scores across sectors in Table 7a, the for-profit corporations had far more CSR content on their external communications outlets than the nonprofit corporations. It is therefore implied that for-profit corporations are prioritizing CSR exponentially more than nonprofit corporations. I made sure to expand the classification of CSR content to include messaging around financial transparency, internal equity, and cross-sector partnerships to maximize impact, in order to account for more of the nonprofit-specific CSR efforts.

That being said, nonprofits were still lacking in communicating CSR-related initiatives and I often found the most involved they were with CSR was through financial transparency and corporate partnerships. For-profit corporations focused more heavily on sustainability, internal equity and nonprofit partnerships to maximize social impact. All for-profit corporations had dedicated pages to sustainability, social responsibility and/or social impact and included strong messaging around these topics throughout their external communications outlets. Nonprofits generally just had an “impact” page, but it was mostly focused on the impact of their work to their constituents, rather than the greater environmental and social impact of their work on their internal teams and the environment.

The CSR content presented on reports and websites for the for-profit corporations mainly focused on sustainability efforts, and some of these were difficult to gauge the authenticity of the efforts being made. I found much of the content was centered around sustainability certifications (from Amazon and Wayfair in particular) that were created by the corporations themselves and attached to certain items to sell more of a product deemed “more sustainable” than others by their own standards. While these certifications were based on expert data, they had loose correlations to those standards and ultimately were advertised as a selling point, rather than a dedicated initiative to reverse the environmental impact they had on the earth and its people.

This was also true for a lot of the formal CSR reports done by the for-profit corporations. They were using their own reporting systems that highlighted initiatives and statistics that were favorable to share to the public, rather than using standardized reports to measure their impact against national and global benchmarks. While the nonprofits did not do any kind of formal CSR reporting, they did include some language around financial transparency and corporate partnerships in their annual reports.

Social Media DEI and CSR Posts (overall and within advocacy months)

While for-profits scored a lot higher on external communications in terms of CSR and DEI content, social media told a different story. On social media (outlined in Table 14) nonprofits were far better at communicating DEI and making their communications actionable with strong CTAs attached to almost all posts. In terms of CSR, for-profits were posting slightly more about CSR than nonprofits, but had a larger differentiation between posts and actionable posts, which leads the public to question if their content was a genuine reflection of their dedication to CSR, or simply performative to give the appearance of being more dedicated than they truly are. With the nonprofits, they did not post about CSR quite as much, but most of the posts they did were actionable and demonstrated a level of commitment to the topics being discussed. Ideally, one

would want to see higher percentages of CSR posts from both sectors, but in general, we are looking for consistency between the dedicated CSR and DEI posts, and the amount of those that have a strong CTA attached.

Looking at Table 16 and the graph associated with it, we would ideally not want to see high bars, or percentages, because that indicates most of DEI and/or CSR-related posts are being made within advocacy months (moments within the year when it's popular to post about social, racial or environmental issues), rather than spacing them out throughout the year in order to show true commitment to these initiatives. What was also especially concerning about the for-profits performance on Instagram was seeing the high percentage of DEI posts (60%) in the last year made within advocacy months, with only about 20% having any sort of CTA attached to them. The average nonprofit score for DEI posts made within advocacy months came out to about 48% and almost all of them (42%) were actionable. It should also be noted that the nonprofit average score was slightly higher because a couple of the organizations did dedicated campaigns during advocacy months where they were posting more about these topics to raise awareness and promote social, environmental and racial equity.

There was little CSR content in comparison to DEI content posted by both sectors, but the CSR averages came out almost the same amongst both, even though for-profits had far more CSR-related content on their external communications outlets. Additionally, the nonprofit sector was, again, more consistent in making the CSR posts actionable, whereas the for-profit sector often had large discrepancies between posts made and CTAs attached. This was especially present on Amazon and Wayfair's social media, where they both posted very little about CSR and DEI, even though they had a plethora of information available on their websites. When they did post about CSR, it was usually to promote their sustainability certifications and when a CTA was present, it was driving followers to purchase the product, rather than focusing on the topic of sustainability and the corporation's involvement with this initiative.

Greenwashing and performative activism was a lot more obvious on social media amongst for-profit corporations, especially having analyzed the external communications beforehand. They were not talking about any of the initiatives advertised all over their website, job listings, and reporting, but instead focused on their products and mentioned DEI mostly within advocacy months and CSR when it related to the sale of a product. Constellation Brands was the outlier of the for-profits because their DEI and CSR posts were spread out throughout the year and almost all were accompanied by a strong call to action.

Overall it was clear that for-profits are communicating DEI and CSR better through external communications, but nonprofits are showing stronger commitment to DEI on social media. Both sectors could be communicating CSR more on social media, but of the CSR posts from the nonprofits, almost all were actionable. The issue with nonprofits being so proactive on social media with DEI and CSR communications is that their audiences on Instagram were often smaller and social media, indicating it may not be the most effective communications method to relay DEI and CSR efforts. While they should continue prioritizing social media communications in their strategy, they should also work to strengthen the CSR and DEI content present on the website, job listings, and reporting to be more consistent with their public commitment to these initiatives.

Recommendations

Given the above implications, I have outlined my recommendations below of ways both sectors can improve their external communications strategies around DEI and CSR to demonstrate commitment to their initiatives and prove greater accountability to the public.

1. Be intentional and consistent in the DEI and CSR content present on Websites.
 - a. In order to prove true commitment to DEI and CSR, both nonprofit and for-profit corporations need to have dedicated pages to these initiatives, and always include actionable statements that relate back to the corporation's specific involvement to address issues and inequalities related to CSR and DEI. There also needs to be more consistent content and language related to CSR and DEI throughout the website, and not solely on dedicated pages. Nonprofits specifically need to ensure they are including more CSR language on their website, and are creating more dedicated content around DEI and CSR throughout their website's various pages.
2. Create a standardized job listing template that includes a DEI statement and CSR statement that is adopted for all jobs within the corporation, not just ones that relate most to these initiatives.
 - a. Nonprofits in particular were very inconsistent in the presence of DEI statements and CSR language throughout their job listings. For most of the nonprofit and for-profit corporations, they had additional branches throughout the nation and world, but the job listing languages varied drastically from listing to listing. Have the HR department create a template with a DEI and CSR statement, along with any other standardized language, that can then be filled in with job-specific language as well.
3. Invest more in creating DEI and CSR jobs and departments.
 - a. I found that many for-profit corporations had dedicated departments and positions to DEI and/or CSR, but nonprofits typically had a Director of Diversity, Equity and Inclusion position, but no formal department or other positions. Many of the nonprofits had volunteer positions and committees pertaining to DEI, but need to invest in formal departments in order to effectively implement their strategies and

show true commitment to these initiatives. This applies to the for-profit corporations as well, since many of the Director of DEI and CSR positions were titles added on to the individual's other position and therefore were not purely dedicated to DEI or CSR.

4. Use standardized CSR reports to measure impact based off of national and global standards and invest in DEI reporting.
 - a. There are many accredited reporting systems available for corporations to measure their environmental, social and governance progress. I would highly suggest using an accredited reporting system rather than creating a report themselves and sharing metrics that are most favorable to the public's interpretation. Both sectors need to begin adopting these reporting systems in order to show true commitment to CSR. While formal DEI reporting is still fairly new, both sectors also need to begin adopting and communicating DEI reports.

5. Do not rely on cross-sector partnerships to check the CSR or DEI box.
 - a. While cross-sector partnerships are a great way for both nonprofit and for-profit corporations to maximize their impact, they, alone, do not demonstrate a corporation's overall commitment to DEI and CSR. In order to prove true commitment to DEI and CSR, corporations need to create and communicate more ownable initiatives that pertain to the corporation's specific involvement in CSR and DEI, rather than writing off their responsibilities through involvement in a nonprofit or for-profit partnership that's highlighted on their website and/or social media.

6. Talking about the subjects is not enough— there needs to be more corporate-specific measurable goals and actions being demonstrated to show true efforts.

- a. Similar to the above recommendation, both nonprofit and for-profit corporations need to be communicating *their own* DEI and CSR efforts, using measurable goals and benchmarks to communicate progress and dedication. Through external communications and social media, I saw a lot of corporations hiding behind strategic partnerships and general statements to communicate their commitment to DEI and CSR, but these strategies do not touch on the corporation's specific goals and therefore aren't fully ownable.
7. Create more dialogues around CSR and DEI through social media and external communications without tying the efforts to the sale of a product or donation.
 - a. In order to show true commitment, the communications around CSR and DEI should not be attached to donations or sales, but prove genuine efforts being made.
 - b. I would encourage the corporations to diversify their CTAs on social media to expand their audience's knowledge of their CSR and DEI efforts. Especially for the for-profit corporations, they had so many various resources for CSR and DEI present on various external communications outlets, so I would suggest they use CTAs on social media to direct their followers to those resources to better understand the work they're doing around these initiatives. Nonprofits were successful in diversifying their CTAs on social media for DEI posts, but should also be including the same information on their website to reach their larger audience.

Section 6: Conclusion

This research analyzed the DEI and CSR communications of six of the largest for-profit and nonprofit organizations in order to better understand each sector's commitment to these initiatives. Based on actionable and dedicated communications demonstrated in websites, job listings, reporting and social media, the overall investment in CSR and DEI is still low amongst both sectors. The discrepancies between statements and actionable statements on external communications outlets, and posts and actionable posts (within and outside of advocacy months) on social media, demonstrates that greenwashing and performative activism are still very prevalent amongst for-profit corporations, and that nonprofit corporations are not adequately communicating their DEI efforts or prioritizing CSR. Though efforts are slowly being made to improve impact and effectively address social, environmental and racial issues, these efforts need to be *dedicated efforts* that are ownable by these corporations in order to prove true commitment to CSR and DEI.

In 1994 business writer and founder of the management consultancy Sustainability, John Elkington, defined the term “triple bottom line” as a method businesses should be using to measure social and environmental impact, rather than focusing solely on financial performance and profit (Miller 2020). Both nonprofit and for-profit sectors need to integrate CSR and DEI into their larger business and development models rather than relying on strategic communications to prove true commitment to these initiatives. These communications should be an extension of overarching strategic plans, and not stand-alone efforts.

DEI and CSR are not boxes to be checked by large corporations in order to please the public's demand for more accountability and responsibility. Corporate Social Responsibility and Diversity, Equity and Inclusion cannot exist within a vacuum; they have become essential models of impact and equity investment that both sectors need to prioritize in their strategic

goals. If these initiatives are thoughtfully engrained in a corporation's highest level of strategic planning, they can then be adapted into each department of the company or organization to align with the overarching goals.

Large corporations in American society have the power, influence, and resources to lead the way with CSR and DEI in the nonprofit and for-profit sector, and need to take greater responsibility for creating this shift in business and development models in modern society. We, intentionally and unintentionally, look to large corporations to tell us how to spend our money and what to care about, and they are fully aware of this influence they have over society. There is absolutely space to promote a corporation's programs and products while ingraining social impact and responsibility into each aspect of their work. There is no compromise; there is only action and non-action.

While there are demonstrated efforts being made by both sectors to step into this responsibility, there is still far more work to be done. Strategic communications have led the way for corporations to communicate these CSR and DEI efforts to the public and demonstrate their true commitment, but it's time to invest further in the betterment of society, the environment and people. Corporations need to graduate beyond "demonstrating commitment" and create a new standard for more inclusive, equitable, and meaningful models of business and philanthropy.

Learnings

Let this research serve as a benchmark to reference for the future progress across both sectors that's to be made in the years to come. I welcome adjacent studies to be made using a larger variety of for-profit and nonprofit corporations, or looking more closely at each of these communications outlets, to better understand our current standing as a society in DEI and CSR prioritization. For the purpose of this capstone research, my sample pool remained smaller and I

was limited with the amount of detail I could explore within each of these communications strategies.

If I were to continue this research in the future, I would explore comparing corporations within similar focus areas in the nonprofit and for-profit sectors to better understand the social and environmental implications of their industry and how they are addressing them to create more sustainable and equitable change in the sector as a whole. My current work is within the wine and spirits sector, where there have historically been many questions around sustainability and inclusivity. If given the opportunity, I would explore more for-profit corporations within this sector and compare them against nonprofit organizations working to address the very issues they have historically been contributing to. The analysis and findings of the data would be more specific and I could then provide more tailored recommendations to each sector based on overall best practices.

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Appendix

Table 16. External Communications Content Analysis

		1	2	3	4	5	6	
Website	Home Page		X		x	X		
			X		x	X		
	Navigation Bar						X	X
		x					X	
	Website Footer		X	x*	x	X		
		X	x		x	X		
	Dedicated Page(s)		X	x	X	X	X	X
		X	x	X		X		
	Partnerships		X	X	X		X	X
		X	X	X			X	
	Career Page	x				x	x	X
							x	
	Executive Leadership			x	X	x	X	X
				x		x		
	Mission Statement		x			X	x	x
			X			X	x	
		X		X	X	X	x	

	About Us	X	x*	X		X	
	Other	X	X	X	X	X	x
		X	X	X	x	X	
Job Listings	Statement*	x	x	X	x	x	X
				x		X	
	Inclusive	X	x	x	x	X	X
						x	
	Jobs Available	X	x	x	x	X	x*
		X	X	x		X	
	Dedicated Department	X				X	
		X	X			X	
	Mission Statement		x		x		X
			x				
Other	X	X	x			X	
	X	X	x	x			
Reporting	Formal Report			X*	X		x*
		X			x	X	
	Consistency						
						X*	
	Accredited			x			
		X				X	
	x		x	X			

	Clear, Measurable Goals	X		x		X	
	Awards	X		x	X	X	x
		X			x	X	
	Expert Review			x	x		
		X		x		X	
	Other	X	X		X	X	
		X	X		x	X	x

Table 17. Social Media Content Analysis Scores

	Amazon	Wayfair	Constellation Brands	United Way	Public Broadcasting Service	Big Brothers Big Sisters of America
DEI Posts w/in year	10/135	2/242	17/51	45/170	239/687	68/176
CSR Posts w/in year	10/135	8/242	16/51	42/170	10/687	14/176
Total DEI and CSR posts w/in year	20/135	10/242	33/51	87/170	249/687	82/176
Actionable DEI posts	4/10	1/2	15/17	44/45	225/239	51/68
Actionable CSR posts	2/10	7/8	8/16	41/42	9/10	11/14
Total actionable DEI and CSR posts w/in year	6/20	8/10	23/33	85/87	234/249	62/82
DEI w/in Advocacy Month	9/10	1/2	7/17	9/45	178/239	33/68
CSR w/in Advocacy Month	3/10	2/8	3/16	17/42	2/10	2/14

Total DEI and CSR posts within advocacy months	12/20	3/10	10/33	26/87	180/249	35/82
<i>Actionable</i> DEI w/in Advocacy Month	2/10	0/2	7/17	9/45	171/239	24/68
<i>Actionable</i> CSR w/in Advocacy Month	1/10	1/8	3/16	17/42	1/10	1/14
Total actionable DEI and CSR posts within advocacy months	3/20	1/10	10/33	26/45	172/249	25/82

Author's Bio

Originally from Sonoma County, California, Colette graduated from UC San Diego with a degree in International Relations and Spanish Literature and has since made a career at the intersection of the nonprofit and for-profit sectors. After college, Colette joined the Peace Corps where she served as a Community Health Volunteer in rural communities of Mozambique. During her two years in the Peace Corps, Colette worked closely with Care International, USAID and Grassroots Soccer to develop various youth-focused projects that remove the stigma around HIV and Malaria, and promote healthy behaviors.

After her time in the Peace Corps, Colette moved back to the Bay Area and began working as a Communications and Outreach Associate at a local nonprofit, St. Anthony's, in San Francisco that provides essential services to local homeless and low-income populations. She also began pursuing a Masters of Nonprofit Administration degree at the University of San Francisco, with a focus on Corporate Social Responsibility and Diversity, Equity and Inclusion. Her work at St. Anthony's focused on amplifying online fundraising efforts through social media and rebranding the organization's website and communications strategy. After almost 2 years at St. Anthony's, Colette decided to transition to the for-profit sector to better understand how the two sectors can work hand-in-hand to maximize social impact.

Her Sonoma roots led her into the Wine & Spirits industry at Constellation Brands, where she works as a PR and Communications Specialist for five major mainstream and premium brands (SVEDKA, Kim Crawford, SIMI, Meiomi, Robert Mondavi Private Selection, and Woodbridge Wines). She is dedicated to amplifying DEI and CSR initiatives for these brands in order to promote inclusivity and sustainability in the wine and spirits sector through strategic communications.