**GENDER DIVERSITY IN CSR REPORTING: A CASE STUDY OF THE BIGGEST 12 COMPANIES IN TURKEY**

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1. **Introduction**

Research in corporate social responsibility (CSR) has gained considerable recognition over the last two decades. One of the most striking characteristics of the CSR is related to diversity as it represents a source of enrichment.

A recent report by UNDP (2007) claims that the corporate governance code is among the most important drivers of CSR activities in Turkey. As the formal introduction of CSR in the country is recent, empirical work on the issue has only just begun to emerge.

So far, it has come mainly through the international non-governmental organizations working on promoting and strengthening CSR standards in developing countries (Ertuna and Tukel, 2010). Diversity management is a concept which is rapidly developing worldwide. Turkish companies have been aware of the significance of diversity not for so long. Gender, age and disability have been considered as the dimensions of diversity in Turkey (Surgevil, 2010). Due to legal improvements through EU accession, the diversity concept started to disseminate in Turkey (Ozbilgin, Syed and Dereli, 2010).

1. **Purpose**

I would like to problematise the existing gaps through the transformation from corporate governance to CSR management in private sector of Turkey and address the issues surrounding this with an objective to explore growing approaches of CSR reporting with regard to ‘gender diversity’. I address three related questions:

* What influence has EU accession period had on CSR management in Turkey?
* How have global reporting standards affected Turkish practice of CSR reporting?
* How has CSR reporting contributed to gender equality in Turkey?

1. **Data and Methodology**

Our sample consists of the 12 Turkish companies that are the highest ranked in Forbes Global 2000 as of March 11, 2011 (Forbes, 2011). The latest annual reports, CSR and CGC reports from the year 2010 were downloaded between December 2011 and January 2012. Moreover, the company web-sites were investigated to find further details. Gender related data on employment, promotion, turnover, equal pay and full/part-time employment (Grosser and Moon, 2008) were searched with a focus of as much for what they do not reveal as for their actual content, since social importance of the CSR reports stresses its potential to be influential (Adams and Harte, 1998).

1. **Initial Findings**

Of the biggest 12 Turkish companies, 7 report on their web-sites, 5 out of these 7 have CGC reports and 3 of them have CSR reports. 2 of the biggest 12 companies have no separate reports, but the sustainability information is included in the annual report. Of the 2 which have CSR reports adopted GRI and provided GRI content table. Company web-sites report broadly on matters such as culture and arts activities, educational and environmental sponsorships, sports tournaments and fewer companies include disability.

Descriptive finding illustrate that more Turkish companies tend to report information on CSR on their web-sites than they do in their CGS, CSR or annual reports. However, with regard to reporting gender diversity related information they report more in their CSR reports than in their CGR or annual reports. Information on the percentage of women in the workplace was provided by three companies (25%). When we check the percentage of women in management, this rate decreases to 17 % by only two companies in twelve.

Another way to increase transparency and comparability is to report on the percentage of the pay gap between men and women. In the absence of disclosure of such information, it remains hard to make reliable comparisons.

Like wage gap, turnover rate by gender was also reported by only one company. Akbank reports turnover rate in such details, indicating by location, age group and gender in its CSR report.

Information on the percentage of part-time workers employed was disclosed by three Turkish companies.

1. **Research Limitations and Further Needed Research**

The lack of comparable reporting systems and key performance indicators prevents the meaningful comparisons and benchmarks between the companies. Another limitation of the research is the small size of the sample, which means that findings are indicative rather than statistically representative. Further research will be conducted by investigating former related reports of the sample companies and comparing them using content analysis method. The sample size could be extended in case of need.

1. **Originality of the Paper**

Many studies explain changing disclosure practices on gender diversity particularly with reference to the changing social and economic context. The present research is the first study focuses on gender issue with an interest of CSR in Turkey.

**Key Words**

Corporate social responsibility (CSR), reporting, gender, diversity, Turkey.

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