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CONSUMER ONLINE COMMUNICATION OF CORPORATE SOCIAL RESPONSIBILITY IN THE SIN INDUSTRY CONTEXT

Cases in the global online gambling industry

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TABLE OF CONTENTS

1	INTRODUCTION	9
1.1	Reconciling sin industries with responsibility	9
1.2	Corporate social responsibility communication in the online gambling industry.....	11
1.3	Purpose and structure of the study	13
2	GAMBLING AS A SIN INDUSTRY	16
2.1	Online gambling industry.....	16
2.2	Regulative environment in the gambling industry	19
2.2.1	Guidelines of the World Lotteries Association.....	20
2.2.2	Guidelines of the European Lotteries	20
2.2.3	Gambling legislation in selected countries	21
2.2.4	Maltese tax regulation as an example of tax havens.....	25
3	CORPORATE SOCIAL RESPONSIBILITY IN THE SIN INDUSTRY CONTEXT.....	27
3.1	Triple bottom line.....	27
3.2	Stakeholder theories	30
3.3	Ethics as a differentiation strategy	33
3.4	Sin industry and legitimacy.....	35
3.5	Communicating about responsibility issues	37
4	RESEARCH DESIGN.....	39
4.1	Research approach.....	39
4.2	Case selection and company descriptions	42
4.3	Data characteristics and collection.....	45
4.4	Data analysis	50
4.5	Evaluating the trustworthiness	53
5	CONSUMER ONLINE COMMUNICATION OF CORPORATE SOCIAL RESPONSIBILITY AT THE CASE COMPANIES.....	57
5.1	Discourses of CSR communication.....	57
5.1.1	Framing mechanisms in case Mybet.....	57
5.1.2	Other communication tools in case Mybet	62
5.1.3	Framing mechanisms in case Unibet	63
5.1.4	Other communication tools in case Unibet.....	68
5.1.5	Framing mechanisms in case Bwin.Party	70

5.1.6	Other communication tools in case Bwin.Party.....	78
5.1.7	Synthesis on discourses of CSR communication.....	80
5.2	Discourses of CSR practices	83
5.2.1	Discourses of CSR practices in case Mybet	83
5.2.2	Discourses of CSR practices in case Unibet.....	83
5.2.3	Discourses of CSR practices in case Bwin.Party.....	84
5.2.4	Synthesis on discourses of CSR practices	85
5.3	Results in the context of the theoretical framework.....	86
6	CONCLUSIONS	90
6.1	Main findings of the research.....	90
6.2	Theoretical and methodological contribution	92
6.3	Managerial and regulatory implications.....	93
6.4	Limitations of the study and proposals for future research.....	96
7	SUMMARY.....	98
	REFERENCES.....	101

APPENDICES

APPENDIX 1	LIST OF THE LARGEST GLOBAL ONLINE COMPANIES	113
APPENDIX 2	COMPANY RANKINGS ACCORDING TO GROSS PROFITS IN EUROS	114
APPENDIX 3	MYBET GAMBLING FRONT PAGE	115
APPENDIX 4	MYBET CORPORATION FRONT PAGE	116
APPENDIX 5	UNIBET INTERNATIONAL GAMBLING FRONT PAGE	117
APPENDIX 6	BWIN.PARTY CORPORATION FRONT PAGE.....	118
APPENDIX 7	PARTY POKER FRONT PAGE (BWIN.PARTY)	119

FIGURES

Figure 1	Segments in the online gambling industry (2012).....	17
Figure 2	Triple bottom line	28
Figure 3	Stakeholders from the company perspective	30
Figure 4	Stakeholder categorization according to urgency, legitimacy, and power	32
Figure 5	The pyramid of responsible business	34
Figure 6	Framework for analyzing CSR practices and communication in the online gambling industry	48
Figure 7	Steps of data analysis.....	51
Figure 8	Mybet, gambling web pages' front page, bottom of the page.....	58
Figure 9	Mybet, "Cooldown" page, contact sheet, settings in the beginning and settings when topic changed.....	59
Figure 10	Mybet, FAQ-section, top of the page	60
Figure 11	Mybet, corporation web page's front page, bottom of the page	61
Figure 12	Unibet, gambling web pages' front sheet, top of the page.....	63
Figure 13	Unibet, "About Unibet" page	64
Figure 14	Unibet, corporation front page	65
Figure 15	Unibet, "Short Facts" page	66
Figure 16	Bwin.Party, corporation web pages' front sheet, top and bottom of the page	71
Figure 17	Foxy Bingo, front sheet	72
Figure 18	Partypoker, front sheet, bottom of the page	73
Figure 19	Partypoker, "About us" page	74
Figure 20	Partypoker, "How to play" page.....	74

Figure 21	PartyCasino.com, sign-up page	75
Figure 22	Bwin.Party, illustration of the confusing CSR links	77

TABLES

Table 1	Overview of the case companies	43
Table 2	Operationalization table	50
Table 3	Synthesis on CSR communications.....	81
Table 4	Synthesis on CSR practices	85
Table 5	Case companies in the CSR theories' context.....	87

ABBREVIATIONS

24/7 = Open all the time (24 hours per day, 7 days a week)

AA = AccountAbility

AB = Aktiebolag (roughly the Swedish equivalent to British Ltd or American Inc)

AG = Aktiengesellschaft (roughly the German equivalent to British Ltd or American Inc)

AILE = International Association of State Lotteries

B2B = Business-to-business

B2C = Business-to-consumer

CCSB = Code of Conduct on Sports Betting

CDP = Carbon Disclosure Project

Co = Company

CO₂ = Carbon dioxide

CSR = Corporate Social Responsibility

EGBA = European Gaming and Betting Association

EGS = European Gaming Standards

EL = European Lotteries

ELTA = European Lotteries and Toto Association

EP = European Parliament

ESSA = Exercise & Sports Science Australia

EU = European Union

EUR = Euro

FAQ = Frequently Asked Questions

FDI = Foreign Direct Investment

FTSE4Good Global Index= Financial Times and London Stock Exchange for Good Global Index (an index that is concentrating on responsible investments)

GDP = Gross Domestic Product

GRI = Global Reporting Initiative

ICT = Information and Communication Technology

Inc = Incorporated company

Intertoto = International Association of Toto and Lotto Organizations

Intl = International

ISO = International Organization for Standardization

KWh = Kilowatt hour

Ltd = Limited company

MNC = Multinational company

NGO = Non-governmental organization

OHSAS = Occupational Health & Safety Advisory Services

PLC = Public limited company

RGF = Responsible Gaming Framework

RGP = Responsible Gaming Principles

SA = Société Anonyme (type of corporation in countries that mostly employ civil law, roughly equivalent to public limited company in common law jurisdictions)

SE = Societas Europaea (European Company)

SpA = Società per azioni (Italian equivalent to joint stock company)

TV = Television

UIGEA = Unlawful Internet Gambling Enforcement Act

UK = United Kingdom

UN = United Nations

URL = Universal Resource Locator

US = United States of America

USA = United States of America

WLA = World Lotteries Association

1 INTRODUCTION

1.1 Reconciling sin industries with responsibility

Sin industries, controversial industries, or sinful industries refer to business sectors that are hard to describe precisely because their categorization changes over time and cultures (Reast, Maon, Lindgreen & Vanhamme 2013, 139). What was seen to be unthinkable or taboo in the 1920s or even a few decades ago does not necessarily respond to the world view of today (Wilson & West 1981, 91). As the name already implies, sin industries deal with products and services that can be considered controversial. Wilson and West (1981, 92) describe sinful products and services, or *unmentionables* as the authors call them, as follows:

Products, services, or concepts that for reasons of delicacy, decency, morality, or even fear tend to elicit reactions of distaste, disgust, offense, or outrage when mentioned or when openly presented.

In addition to this definition, sin products and services are often related to unethical business as well as unproductiveness and harmfulness towards the consumer (e.g. Yani-de-Soriano, Javed, Yousafzai 2012, 483; Schwerk 2011a). Even if the categorization is challenging, some generalizations regarding industry sectors can be made. Nowadays, the alcohol, gambling, and tobacco industries are most often considered to be part of sin industries (Reast et al. 2013, 139). These are also the business sectors that this study considers as sinful industries. In addition to these, the pornography, firearms, brothels, abortion clinics, oil, cement, and biotechnology sectors are sometimes classified as being among the controversial industry sectors (Cai, Jo & Pan 2012, 467; Lindorff, Jonson & McGuire 2012, 457). However, as the classification of these industries into a sinful sector can be debatable, this thesis categorizes only alcohol, gambling, and tobacco to the sin industries.

More precisely, this thesis concentrates on *the online gambling industry* that can be identified as a special industry sector of gambling where the gaming takes place via the internet, telephone, interactive television, or mobile devices (Global Online Gambling 2013, 7; Yani-de-Soriano et al. 2012, 483). The online gambling industry is further divided into online sports betting, casino games, poker, bingo, and social gaming. Other sectors include, for example, lotteries. (Global Online Gambling 2013, 10.) The global online gambling industry has experienced an exceptional growth during the past years: its average annual growth rate has been 11 percent between 2008 and 2012. In 2012 the industry's global gross profit was estimated to be 32.5 billion US dollars. The largest

single segment was sports betting, which accounted for 41.5 percent of the total profits. (Global Online Gambling 2013, 7.)

It is simple to think of many negative claims about the gambling industry and other sin industries, especially when the social aspect is in focus. Sin industry products or services often have a negative impact on the consumer's health, well-being, or social circumstances. However, one has to note that from the macro-economic standpoint, sin industry companies are lucrative and thus create positive side effects for the society. Thus, there is juxtaposition particularly between the social and economic aspects of the gambling industry. With this frame of reference in mind, it is highly interesting to notice that corporations operating in controversial industries are now more often entering to the field of responsible business. Moreover, sin companies argue that they are ethical providers and are increasingly introducing different responsible business strategies and programs. (Yani-de-Soriano et al. 2012, 481; Hing 2003, 33; Hing & Mackellar 2004, 43.)

One reason for the emerging interest of sin industries towards responsibility issues is the fact that ethical business has become ever more important around the globe during past decades (e.g. Onkila & Siltaoja 2010, 352–353; Seuring & Müller 2008, 1699; Smith 2003, 52). A good example of this trend is the decision of the European Parliament (EP) in April 2014 considering responsibility reporting. The EP decided that companies in the European Union (EU) that employ more than 500 people and also smaller exchange-listed companies need to report about their social and ecological impacts and actions. Hence, non-financial information, such as human rights, employee management, and corruption inhibition, is becoming ever more essential. The decision will come into effect in 2017. (MEPs back plans – – 2013; Routti 2014.)

Thus, companies have to pay increasing attention to responsibility and sustainability. This is especially true for international companies that are operating in several countries and across different cultures. In addition, communicating about responsibility matters has increased tremendously in all business sectors. Yet, the basic thought of responsible business is centuries old. (E.g. Onkila & Siltaoja 2010, 352–353; Seuring & Müller 2008, 1699; Smith 2003, 52.) Responsible business refers most often to the synthesis of ecological, social, and economic business actions – an ideology called the *triple bottom line* (Elkington 1998, 37–39, 46; Elkington 2006, 522–524). Another term often used in responsible business contexts is *sustainable development*, which the Brundtland Commission of the United Nations (UN) defined as “development which meets the needs of current generations without compromising the ability of future generations to meet their own needs” (Our Common Future 1987, 15).

The main idea in *corporate social responsibility* (CSR) is to produce a dialogue with different stakeholders, such as employees, non-governmental organizations (NGOs), shareholders, the community, and customers. Additionally, a company should take eco-

logical and social considerations into account, i.e. economical gain is not the sole goal of the company. (E.g. Jonker, Stark & Tewes 2011, 5; Smith 2003, 53.) Furthermore, measuring of CSR actions is essential. If the companies are not aware of the state of CSR actions in their businesses, it is difficult to improve them.

Nevertheless, the concept of responsible business is very blurred and there is a lack of one clear definition. Therefore, in this study, corporate social responsibility will be used as an umbrella term for triple bottom line, corporate governance, corporate citizenship, stakeholder management, and sustainable development. They all imply the same basic idea that a company takes mostly voluntary actions towards various groups of stakeholders and the environment. In other words, the company goes beyond the legal norms and regulations. However, it is worth mentioning that in future, the voluntary aspect might be less central, since the international community is striving to change currently voluntary responsibility actions into obligatory ones as could be seen in the EP decision discussed previously.

It is certain that sin industries are in a difficult position with regards to operating according to CSR since some claim the whole industry is unproductive. This controversy over becoming a responsible business creates more pressure to act according to CSR and to justify whole business operations. (Reast et al. 2013, 139.) Hence, sin corporations need to work harder in order to legitimate their business actions and receive a *license to operate* from the stakeholders. Without this license, corporations cannot operate successfully. (Schwerk 2011a.) One can rationalize this thought for example in the gambling industry as Čuturaš and Kozjak (2012, 1091) do: the more positive attitudes towards gambling are, the more available and culturally acceptable gambling in the society is. Hence, there are more gamblers and thus more profits for the gambling companies, the more legitimate gambling is seen in the society.

However, it might be questioned whether sin industry companies can ever be seen as responsible due to the industry of their business. One solution to this is presented by Lindorff et al. (2012, 465). The authors state that a company operating in a controversial industry can be seen as responsible “if the societal benefits outweigh societal costs”. In this study, it is presumed that sin industries can act in a responsible matter. Due to the paradoxes between the sin industries and responsible business sectors, the study subject is highly interesting one. Next, the more precise study context will be discussed.

1.2 Corporate social responsibility communication in the online gambling industry

Initially, the internet was planned to enable only one-to-one conversations and was limited in use for a small number of professionals. Nowadays, the online environment has

grown to be a method of interactivity and group conversations, a business environment, and a place for searching for information and leisure activities. It also serves companies with a new communication tool that can and should be integrated into other marketing and communication tools. This development towards a more interactive web environment with new business opportunities has been named as *web 2.0*. (Laaksonen, Matikainen & Tikka 2013, 9, 13; Blythe 2000, 227.)

The change in the online environment has also had an effect on the stakeholder involvement in companies' CSR issues. More pressure to act responsibly is created through the increased stakeholder awareness of CSR that is boosted by the development of information technologies, e.g. interactive communication channels. Other drivers of CSR are for example pressure from investors, stakeholders, and peer companies. (Jones, Hillier & Comfort 2009, 190.) In addition, companies – and especially multinational companies (MNCs) – have more power in the global economy. Power comes with responsibilities, too. (E.g. Onkila & Siltaoja 2010, 352–353; Seuring & Müller 2008, 1699; Smith 2003, 52.) However, there are still large differences in what people expect from companies in different countries. What is considered as responsible in the USA is not necessary responsible in China. (Corporate Social Responsibility Monitor 2003, 2–4.) The same applies to different industries: what is seen to be responsible in one industry may not apply to another.

Due to these issues, communication becomes ever more important. Engel, Warshaw and Kinnear (1994, see Blythe 2000, 1) define *communication* as

a transactional process between two or more parties whereby meaning is exchanged through the intentional use of symbols.

This is also the definition that this study uses as its basis. Especially in the context of this thesis, it is important to pay attention to the “intentional use of symbols”. In other words, the sender of the message (the company) is deliberately creating a certain image and providing certain information – as well as leaving some information unsaid. Corporate communication also usually has many different purposes, such as building up a positive identity and image of the company, providing information for the customers, and advertising the services or products. Hence, one has to be critical when interpreting the message and understand which communication channel is meant for which communication purpose. In this thesis, the emphasis will be on the communication towards consumers, so building trust and enhancing sales will most probably be of companies' interest. Additionally, the “symbols” used in the communication may vary between pictures, words, music, and other stimulants, so communication should not be interpreted too narrowly. (Blythe 2000, 1; Rossiter & Percy 1997, 324.)

Kotler (2003, 40) has emphasized the essentiality of internet communication and highlighted that marketing practices will change due to the new opportunities in the internet. Indeed, the online gambling industry has proven these claims right. The growth of the internet and the emergence of new technologies, such as tablets, laptops, net-books, and smartphones, as well as the improved electronic payment possibilities have enabled the substantial growth of the online gambling industry (Yani-de-Soriano et al. 2012, 483). Furthermore, the shift in marketing practices will appear for example in faster business cycles, reduced communication costs, and personalized or tailored offerings for customers and other stakeholders (Kotler 2003, 40). In addition, Bowen (2003, see Jones et al. 2009, 193) has pointed out the importance and potential of the internet in CSR reporting. According to the author, online communication serves companies' purposes well, because the information can be easily updated. Moreover, the online environment can be used for interactive purposes and handling complex issues. (Jones et al. 2009, 193.)

Du and Vieira (2012, 416) have reached similar conclusions. According to the authors the growing business possibilities in the internet have increased the importance of the company web pages for reporting about CSR actions and issues. Communication is an important channel through which companies legitimate their actions to the public so it seems sensible that sin industries should emphasize communication. Stressing communication activities is especially true for companies that have only a limited amount of communication channels – such as online gambling companies that base their services and also communication online. (Du & Vieira 2012, 416.) Hence, the online gambling industry provides this study with a relevant starting point as an example of a sin industry. Moreover, it is clearly part of a wider body of sinful industries, so the results found in this thesis can be applied in the sin industry context.

1.3 Purpose and structure of the study

At the same time with the growing interest in the internet and its possibilities, internet research has mushroomed. One reason for this is that online environments have become ever more important communication channels in many societies. (Laaksonen et al. 2013, 17–19.) For example, company web pages represent the company values and self-presentation well, because the company produces the communicative information itself (Silverman 2004, 57). Additionally, as stated previously, online communication serves the companies with many benefits, such as updatability of the information and interactivity with customers.

There are not many studies that concentrate on the responsibility of the sin industry companies which makes this study subject an important one. There are some studies

(e.g. Cai et al. 2012; Jo & Na 2012) that show that CSR helps sin industry corporations in their risk management efforts. This illustrates that there is convergence between CSR and sin industries, even though the areas seem rather contrary at first. There is also some evidence that CSR might be more important in the sinful industries than in the “normal” industries. (Jo & Na 2012, 441.) There is even less research on CSR communication to consumers in these industries.

In this study, the focus will be on CSR online communication, text and pictures. These partially form discourses about the company that this study focuses on. In particular, the purpose of this thesis is *to find out how companies operating in the online gambling industry communicate about their CSR actions to consumers at their web pages*. The sub-objectives are the following:

- To explore *what kind of role* CSR plays in the online gambling industry according to the online gambling corporations.
- To find out how the online gambling corporations *legitimate* their actions at their web pages.
- To describe different *CSR communication strategies* in the online gambling context.

Thus, by analyzing the corporate web pages, sustainability web pages and reports, and the country-specific gambling pages one will better understand the role of CSR in the gambling industry, how corporations communicate about it to the customers, and how online gambling companies legitimize their business and CSR actions. Online gambling is also a valuable subject to study due to the fact that the users or buyers have relatively little *switching costs* between different suppliers or service providers, which gives more power to the buyers (Global Online Gambling 2013, 15). Hence, there are many companies in the market who need and want to attract the consumers in the best way possible. This might lead to situations where *differentiation through ethics* might be sensible. On the other hand, the fragmentation of the market also gives a possibility to forget about corporate responsibility matters and concentrate only on the main business. Additionally to the previous reasons, the gambling industry serves directly business-to-consumers (B2C) markets and thus communicating with consumers directly about responsibility issues is more relevant than for example to armament companies who work in the business-to-business (B2B) markets.

The rapid growth of the online gambling industry attracts more and more companies to the industry, which makes the regulations and surveillance in the industry complex. Surveillance of responsible gambling is even more difficult in the global markets due to different national regulations and norms. In the gambling context, it must also be noted that in many countries state monopolies are existent, which makes the international marketplace more versatile. Hence, the international context serves a highly interesting study perspective for this thesis.

The companies chosen for this study, *Mybet Holding SE* (later on in this thesis referred to as Mybet), *Unibet Group PLC* (Unibet), and *Bwin.Party Digital Entertainment PLC* (Bwin.Party) are operating in the international online gambling markets. Furthermore, these companies are currently the biggest in the global gambling markets according to their gross profits (see Appendix 1 and 2). Thus, they represent well the industry's large companies' ideas and perceptions on CSR communication. In addition to the same industry and similar company size, all of the case companies have a high concentration on the European customers. They all see great potential in the European gambling markets despite the strong regulation. Thus, the companies can be compared with each other more easily, as their communication is trying to convince the same customer segments. The case companies also originate from Europe and have headquarters in the region.

After this introductory part, the online gambling industry will be presented in more detail as an example of sin industries in Chapter 2. Here, also the international regulative environment in the gambling industry will be represented. Moreover, information to some relevant country-related legislation and to Maltese tax regulation as an example of tax havens will be provided. This chapter is followed by CSR section in Chapter 3. The most relevant theories for this study will be explained, sin industry and CSR will be connected, and the problems and possibilities related to that will be discussed. Emphasis will be given to CSR communication, too.

After the more theoretical part, the empirical research approach will be presented followed by the case selection and company descriptions, data characteristics and collection, data analysis, and finally evaluation of the trustworthiness of the research. Chapter 5 will describe the actual findings of the web page analyses and draw this together into the theoretical background. Chapter 6 reveals the most important conclusions, contributions, and implications. Furthermore, the most important findings will be connected with the study objectives. At the end of Chapter 6, limitations of the study will be presented and suggestions for future research will be given. Finally, Chapter 7 will provide a summary of the main points of the thesis.

2 GAMBLING AS A SIN INDUSTRY

It must be highlighted that defining sin industries is always related to culture and time and it is debatable whether there are industries or companies that do not raise any ethical discussion. For a long time and also nowadays, the gambling industry and thus the online gambling industry are categorized as being part of the sin industry. (Cai et al. 2012, 468.) This chapter first introduces the online gambling industry and points out the dilemmas within the industry. By knowing the specific characteristics of the business, it is easier to understand why the gambling industry is one of the most regulated industries in the world operating in the consumer service branch (Siemens & Kopp 2011, 289). The second part concentrates on the international and country-specific regulation in the industry. The reason why it is important to study the industry regulation in this thesis is its connection to the ethical aspect. After knowing the legislation and the standards that the companies have to follow, it is easier to analyze, what is the extra input that the companies are doing in respect of CSR communication and actions. Finally, tax havens will be examined as they are a widely-spread phenomenon in the industry. However, the use of them lowers the ethical credibility of a company.

2.1 Online gambling industry

Gambling is part of the entertainment industry and has become ever more popular since the 1990s (Walker 2007, 1). Most people gamble for several reasons, the most common including the hope of winning money or prizes, the thrill and amusement of gambling, the need for a social environment and contacts, the test of one's luck and defying the odds, and finally the need to cover old gambling debts (Čuturaš & Jelušić 2012, 985). Gambling is thus all about risk, winning, and unknown events, as presented in the citation from Collins (2003, 15) where he defines gambling as the following:

Gambling is an activity where: (1) two or more parties place at risk something of value (the stakes); (2) in the hope of winning something of greater value (the prize); (3) who wins and who loses depends on the outcome of the events that are unknown to participants at the time of the bet (the result).

The *online gambling* industry, on the other hand, can be identified as a special industry sector of gambling where the gaming takes place in an online or a mobile environment. Thus, online gambling can be executed via the internet, telephone, interactive television, or mobile devices, for example. (Global Online Gambling 2013, 7; Yani-de-

Soriano et al. 2012, 483.) The online gambling industry is divided into online sports betting, casino games, poker, bingo, and social gaming. Other sectors include, for example, lotteries. The precise segments can be seen from the following figure.



Figure 1 Segments in the online gambling industry (2012) (Global Online Gambling 2013, 10)

As one can see from Figure 1, sports betting is the largest segment with a share of 41.5 percent. The casino games sector is the second largest, accounting for 18.6 percent and poker the third largest with a share of 11.5 percent. (Global Online Gambling 2013, 10.) Online gambling has witnessed an exceptional growth worldwide during the past years: its average annual growth rate has been 11 percent between 2008 and 2012. In 2012, the industry's global gross profit was estimated to be 32.5 billion US dollars. From this number, the sports betting segment accounts for 13.5 billion US dollars. (Global Online Gambling 2013, 7.)

A substantial part of this development is related to the growth of the internet and the emergence of new technologies, such as tablets, laptops, netbooks, and smartphones. Moreover, electronic payment possibilities have improved during the past years. It is also critical that the internet provides the player with many benefits in comparison to traditional gambling. For example, the gambler has greater privacy, anonymity, accessibility, availability, and convenience, because the player can enter the gambling field at any time of the day and year. Thus, the best time and place to gamble is determined by the player him- or herself. In the online environment, solitary play and improved gam-

ing features are possible, too. All these above-mentioned factors have enabled the increase in home-based online gambling. (Yani-de-Soriano et al. 2012, 483.)

These same reasons are the ones that make online gambling a part of the controversial industry sectors. At the same time as the player is given more liberty and power, it also becomes more challenging for the regulators to stay abreast of the new gambling possibilities, control them, and pre-empt the negative side-effects. (Siemens & Kopp 2011, 289.) Negative impacts include, for example, addictions, problem gambling, gambling debts, depression, strain on public services, divorces, stress, suicide attempts, decreased productivity in the workplace, and income lost from missed work (Walker 2007, 86–87; Čuturaš & Kozjak 2012, 1094).

These negative side effects are reinforced in the online environment in comparison to traditional casinos and gambling halls, because people are more likely to lose their sense of time and money online. For example, the use of intangible currency causes inaccuracy problems and thus makes it harder for the gamblers to maintain an account of their spending. Additionally, the online environment has a lack of *forced waits* appearing in face-to-face gambling situations, for example shuffling the cards or physically putting coins into a slot machine. This makes the pace of the game faster and distracts the gamblers from monitoring their spending. Hence, the premises for online gambling are also the ones that are the source of more addictive and problematic gambling. (Siemens & Kopp 2011, 289–290.)

According to the British Gambling Prevalence Survey from the year 2010, 0.9 percent of people aged 16 and over can be characterized as *problem gamblers*. Problem gamblers are characterized as having problems in limiting the spending of money and/or time while gambling. Furthermore, the Australian Medical Association has stated that problem gambling affects approximately eight other people besides the gambler, which indicates how large an effect problem gambling has on a society. (Yani-de-Soriano et al. 2012, 484.)

It is estimated that an increase in the number of problem gamblers has to do with the more relaxed view in the gambling rules (Yani-de-Soriano et al. 2012, 484). This argument is supported by many studies that show that the more positive attitudes towards gambling are, the more available and culturally acceptable gambling in the society is (Čuturaš & Kozjak 2012, 1091). However, one has to remember that the gambling industry is a very important business sector for many local and national economies, for example due to the positive effects on employment, tax revenues, increased welfare, and consumer surplus (Walker 2007, 5–14). Moreover, charity work is an important part of almost all gambling companies. For example the World Lotteries Association (WLA) states that the majority of the net revenues are donated to charity. (About us 2014.)

In addition to the positive effects on a society, some gamblers view the online environment as being safer, because it does not have the same amount of social, external

pressure than traditional gambling environments do. In other words, the players have more time to think about their moves and follow their spending, because they do not have to worry about what other players in the game venue might think. At the same time, they can learn the game at their own pace. Nevertheless, this decrease in *self-monitoring* can be a source of betting too much and not concentrating on the game, which might lead to losses and gambling beyond one's means. (Siemens & Kopp 2011, 283–284.)

Evidently, the online gambling industry is controversial, and a source of both positive and negative side effects. Partly due to this, there has been a need to regulate the industry and to make it more responsible. Next, the regulative environment in online gambling will be discussed in detail.

2.2 Regulative environment in the gambling industry

The gambling industry is controlled by geo-, regional-, national-, and state-level restrictions (Siemens & Kopp 2011, 289). As there are a myriad of regulations and which can be overlapping in content; the usual course of action is to follow the stricter regulation. For example the Finnish gambling regulations are stricter than the EU guidelines, as it is normal for a state monopoly, and thus companies should follow the Finnish state regulation if operating in Finland. (KHO:2005:37 2005.) Due to these issues and since the studied corporations are operating in the international business field, this study represents both the international fundamental guidelines and the most essential country-related legislation.

Responsible gambling is regulated through three fundamental international documents, namely *Responsible Gaming Principles*, *European Gaming Standards*, and *European Lotteries Code of Conduct on Sports Betting* to which other international principles lean on (Čuturaš & Jelušić 2012, 986). These documents will be represented in Chapters 2.2.1 and 2.2.2, the former presenting particularly the global regulation and the latter the European one. Furthermore, the most essential country-related legislation will be represented in Chapter 2.2.3. This study concentrates especially on the country regulation of Germany, the Nordic countries, the UK, and the USA as they are the most important market places for the case companies and thus have an effect on them. Additionally, an emphasis will be placed on tax havens. This is due to the fact that it could be noted that many online gambling companies, also the case companies of this thesis, have set their headquarters or country gambling licenses into presumable tax havens, such as Malta and Gibraltar. This study represents the Maltese tax regulation in Chapter 2.2.4 as an example of tax havens.

2.2.1 *Guidelines of the World Lotteries Association*

World Lotteries Association (WLA) was formed in 1999 by a merger of AILE (the International Association of State Lotteries) and Intertoto (the International Association of Toto and Lotto Organizations). Nowadays, the WLA is probably the most influential association in the global gambling industry. Its members are state-authorized lotteries and gaming organizations, and the association's objective is to promote their interests. The members originate from over 80 countries on six continents and their annual gross revenues exceed 200 billion US dollars. The association names its values to be responsibility, integrity, professionalism, innovation, and creativity. These values are represented in the two most important guidelines of the WLA: the Responsible Gaming Principles (RGP) and the Responsible Gaming Framework (RGF). (About us 2014.) Next, these two guidelines will be shortly described.

The *Responsible Gaming Principles (RGP)* is a set of guidelines with which the members of the WLA can show their CSR commitment to the public. The framework was created at the request of the WLA members and was introduced in 2006. As a corporation becomes a member of the WLA it has to subscribe to the seven principles of RGP. The principles include social, economic, political, ethical, and cultural scopes. For example, the corporations need to take vulnerable groups into account, protect the interests of customers, include stakeholder cooperation to their businesses, prohibit problem gambling, and monitor and test activities and practices of RGP. (Responsible Gaming Principles 2014; The Seven Responsible Gaming Principles 2014.)

These principles lean on the *Responsible Gaming Framework (RGF)* of WLA that consists of four levels of achievement and ten program elements. The achievement levels indicate at which level of commitment the corporations are. The first level, *commitment*, is already fulfilled by being accepted as part of the WLA. It means that the companies have to operate under RGPs. The second level is *self-assessment and gap analysis* where the idea is to find the targets for further development in respect of the ten program elements. The *program elements* include e.g. employee program, retailer program, player education, and stakeholder engagement. The third level features *planning and implementation*, i.e. creating a timetable and a budget for the realization of RGF programs. Finally, the fourth level encompasses *continuous improvement* of the programs and including them to the daily operations. (Responsible Gaming Framework 2014.)

2.2.2 *Guidelines of the European Lotteries*

The European Lotteries and Toto Association (ELTA) or shorter *the European Lotteries (EL)* is a European association for national lotteries that was founded in 1983. The main

purpose of EL is to promote the interests of its members, so the working principles are similar to the ones of the WLA. The 81 EL members originate from both EU and non-EU countries and represent altogether 46 European countries. The values of the EL base on subsidiarity, precaution, solidarity, and integrity. (Factsheets 2014; Mission 2014.)

The *European Gaming Standards (EGS)* differ from the RGP and RGF in the concentration on criminal and illegal activities and their prohibition. EGS is the main element at EL's responsible gaming principles and was introduced in 2007. The content is rather similar to WLA's framework presented above. For example, the companies need to protect customers and vulnerable groups, implement responsible gaming activities to the daily operations, and report about their EGS achievements. Noteworthy is that EGS bases its definitions about legal regulations on the European legislation. (European Gaming Standards 2014.)

Another guideline is the *Code of Conduct on Sports Betting (CCSB)* that was formed by the EL. As stated in the previous chapter, sports betting is the largest online gambling sector with a share of 41.5 percent on the industry's revenues. Thus, it is sensible to have principles concerning exclusively sports betting. CCSB has five main principles that the companies have to follow. (Code of Conduct 2011.)

- 1) Consider the European laws, regulations, ethics, and sports values, as well as respect the customers and other stakeholders.
- 2) Follow the code of conduct objectives, such as benefiting the stakeholders and the public.
- 3) Fight against gambling risks.
- 4) Promote responsible gaming introduced in EL's responsible gaming principles.
- 5) Promote sporting values. (Code of Conduct 2011.)

As one can notice from the presented documents, the regulative environment in the (online) gambling industry is very wide and it covers many aspects and stakeholders. Hence, the ideology is close to one of the fundamental CSR models, the triple bottom line. However, industry regulations are not the sole guidelines that have an effect on the gambling industry companies. Next, the relevant country legislations will be presented followed by insights on Maltese tax regulation.

2.2.3 Gambling legislation in selected countries

As the selected case companies in this study are basing some important business operations to certain countries, it is sensible to look more carefully at the country legislation in these countries. The country regulations represented here are Germany, the Nordic countries, the UK, and the USA. Looking at the country regulation is necessary in Europe, since the EU has recognized the "special nature of gambling markets" and thus

leaves a lot of the gambling regulation to the hands of the single member states if they are stricter and protect the gambler better than the EU guidelines (KHO:2005:37 2005; Broderick 2012). In addition, most of the European markets are regulated by state monopolies, so the country gambling regulation is an interesting topic in Europe (Glücksspielstaatsvertrag 2014). Moreover, it is of interest to compare how the regulation differs between the USA and Europe.

The most important market area of Mybet and Bwin.Party is *Germany* (Strategy 2014; Leading edge 2014, 1). For many years, online gambling was regulated by each of the 16 individual German federal states individually. From the year 2008 onwards, a new interstate regulative scheme, the Glücksspielstaatsvertrag (Interstate Treaty on Gambling), was put into action. The idea of the treaty was to better protect underage players and vulnerable player groups, and most importantly to combat as well as prevent problem gambling and other negative issues related to gambling. Furthermore, the action put Germany more towards the state monopoly model in gambling. However, as the rules were too restrictive and were not in line with EU free trade laws, the treaty was changed many times. Moreover, one state, Schleswig-Holstein, did not sign the treaty, since it did not want to restrict online gambling as much – quite the opposite. Due to this, the regulative scheme in Germany has been rather difficult and confusing for the companies for the past few years. (Germany 2014; Online gambling law Germany 2014, Glücksspielstaatsvertrag 2014.)

In 2011, a new Glücksspielstaatsvertrag was regulated and put into action. In the treaty it was stated that, for example, the number of sports betting licenses will be restricted to a maximum of 20 and that they will be taxed five percent on annual turnover. Even if licenses for online lotteries were allowed, licenses for online casino and poker games were not permitted. Moreover, advertising of gambling was tightened. Due to the tight restrictions, the case is suspended and the Court of Justice for the EU is providing a decision on whether the German law is still inconsistent with EU's free trade and competition regulation. In 2011, Schleswig-Holstein regulated its own law on online betting that was more liberal than the interstate treaty. For example Bwin.Party was permitted a license for a five-year period on various forms of gambling. However, in 2012, the member state pronounced its interest on signing the Glücksspielstaatsvertrag. This would mean changes in the permitted licenses. (Germany 2014; Online gambling law Germany 2014, Glücksspielstaatsvertrag 2014; Hambach & Bolay 2011.) As one can see, the situation in Germany is still confusing for the companies. Whatever the outcome at the EU Court of Justice, it is certain that the regulation in Germany will remain very strict for the online gambling companies.

For Unibet, the most important market area was located *in the Nordic countries*. As much as 58 percent of Unibet's customers originate from this region. (Unibet's markets 2014.) The region has state monopolies in Finland, Sweden, Norway, and Iceland

(Yleistä verkkopelaamisesta Suomessa 2014; Swedish Online Gambling Laws 2008; Ozimek 2011; Gambling Through Ice and Snow 2011). In Denmark, there used to be a state monopoly, but since 2010, there has been a trend and many actions towards liberalizing the markets (Lomas 2011). Due to the state-owned gambling institutions, gambling is regulated strictly. However, as in the case of Germany, also the Nordic countries have had and are having troubles with EU legislation as EU is arguing that the state-owned monopolies represent protectionism and combat the EU competition and free trade agreements. Despite the criticism, for example the Finnish monopoly was declared legal and as not contradictory against the EU legislation in 2013. (Swedish Online Gambling laws 2008; Malminen 2013.) This shows that the matter is very complicated and that the state-owned monopolies are surviving despite the hard criticism and opposition.

When one looks more closely for example to the Finnish regulation, one can see that it is problematic for many gambling companies. Advertising is highly restricted and these restrictions were tightened in 2010. For example, the advertisements cannot include material that would imply a very positive image of gambling or material that is directed to minors. Due to the strict marketing, for example Unibet directed its marketing budget to other countries and also shrank its operations in Finland; for example the position of the Finnish country manager was ceased. However, the Finnish gambling monopoly has some allowances in its marketing activities. (Arpajaislaki uudistuu 1.10.2010 2010; Arpajaislaki säätelee pelaamista 2014; Unibet vetää mainosmiljoonat – – 2010; Metsämäki 2010; Yleistä verkkopelaamisesta Suomessa 2014.) The gambling laws are also similar in other Nordic countries. For example in Sweden, all gambling is controlled by the Swedish state and its agencies. Moreover, promoting gambling services that are not licensed by the Swedish state is criminal in Sweden. There has also been a discussion of whether to close internet cafés as they enable access to online gambling. Due to this, they should be taxed similarly to slot machines and other similar objects. Despite the strict laws, the market volumes in the Nordic countries still attract many gambling companies to the market. (Sorvari 2013; An Analysis of – – 2014.)

Next, the regulation *in the UK* will be represented as it is the main market of Foxy Bingo and thus another main market for Bwin.Party (Leading edge 2014, 1). In the UK, gambling licenses are in use. Gambling is regulated by Gambling Commission that was set up by the Gambling Act 2005. The idea is to regulate commercial gambling in the UK and protect children and vulnerable groups from the harms of gambling. In 2013, the responsibilities of the commission were increased as it took over also the duties of the National Lottery Commission and thus regulates now also UK's lottery business. The commission works closely with licensing authorities. The commission is independent but it is sponsored by the Department for Culture, Media, and Sport. (Gambling Commission 2014.)

Perhaps surprisingly, the Gambling Commission has put into action legislation that has liberalized the UK's gambling markets. Nowadays, the gambling markets in the UK can be seen as one of the most liberalized markets in Europe. For example, the commission removed the advertising ban of gambling companies in 2007. This made it possible for the gambling companies to advertise gambling on TV and radio for the first time ever in the UK. Despite the liberalization, the organization is highly strict if the companies do not follow the regulation. For example, the companies need to display enough information about responsible gambling for the players and other stakeholders. If they fail to do this, they might be fined or even prosecuted. (Broderick 2012; Major new gambling -- 2007.)

Partypoker has a strong recognition *in the USA*, especially in *New Jersey*, and in many European countries (Leading edge 2014, 7). Due to this, a closer look at the American regulation will be provided next. In the USA, online gambling is regulated heavily and the business of online gambling companies might be challenging. Interesting is that gambling at physical venues is not that restricted, and for example Las Vegas has the most gambling standards in the world. However, in online gambling, the legislation is almost reverse. An example of the restrictions for online gambling is the Unlawful Internet Gambling Enforcement Act (UIGEA) that criminalized online gambling provided by foreign operators. Due to UIGEA, many European companies needed to step aside from the American markets. Moreover, gambling across state lines was almost entirely illegal until December 2011. At this point, the Federal Wire Act (a law that prohibited inter-state connections) was changed to apply only to sports betting. Due to this, it was now possible for the individual member states to legalize other types of online gambling if the states were willing to do this. (Gambling in the USA 2014; Online Gambling in the USA 2014; Overview of Online -- 2014.)

Despite the heavy regulation, member states can affect to the regulation in some extent as seen with the changed regulation of the Federal Wire Act. It is probably no coincidence that partypoker is growing and investing especially in New Jersey. The state is making many changes in order to liberalize online gambling and making it easier for the companies to exercise their business. This makes New Jersey the third state in the USA to legalize online gambling. The first two states to do this were Nevada and Delaware. For example, in year 2013, online casinos and poker rooms were legalized in New Jersey. Furthermore, the Governor Chris Christie is actively defending more liberal online gambling regulation and changing the legislation. (Online Gambling in the USA 2014; Overview of Online -- 2014; New Jersey Gambling Regulations 2013; New Jersey Legal -- 2014.)

2.2.4 *Maltese tax regulation as an example of tax havens*

In addition to the previous country specific information, the tax and financial decisions facing the gambling companies have to be highlighted. For example, when searching for financial information at the case selection part of this thesis, it was noted that a majority of the companies had based their headquarters, financial regulation centers, or licenses in small countries such as Malta, Gibraltar, or the Isle of Man. As the use of tax havens lowers the ethical image of a company, it is important to analyze the taxation practices of a presumable tax haven to be sure of the ethical aspects. From the case companies, Bwin.Party was licensed and incorporated in various places, for example in Gibraltar. Mybet had its headquarters in Malta and Unibet was incorporated in Malta. Indeed, Malta has experienced a fast growth in popularity among the international gambling companies during the past few years. This phenomenon can clearly be seen in some key figures: ca. ten percent of all online gambling websites have set up shop in Malta during the past years. This represents over 300 MNCs. (Doing Business in Malta 2012, 14.) The result seems rather surprising, so the Maltese business environment must represent some benefits for the online gambling companies.

A major reason for MNCs setting up shops in Malta is the tax advantages. Malta is reinforcing foreign direct investments (FDI) to the country by providing tax and non-tax incentives for companies operating in Malta. These incentives are directed especially to certain industries, such as ICT (information and communication technology) development, manufacturing, audio visual and filming, or eco-innovation sectors. (Taxation and Investment – – 2013, 2, 31.) Partly due to this, the FDI has grown significantly in Malta: for example, between the years 2003 and 2008, assets held by foreigners in Malta have more than tripled from 8.7 billion Euros to 28 billion Euros (Kelleher 2010). Also more recently, in 2010, Malta attracted 792 million Euros of FDI (Taxation and Investment – – 2013, 31).

The same phenomenon has also been recognized in the international media, where Malta has been labeled as a tax haven (e.g. Higgins 2013; Franks 2010; Kelleher 2010; Martin 2013). For example, expatriates are charged only 15 percent from their remittance and there is no income tax. Moreover, offshore capital gains are tax free. (Franks 2010.) There are also taxation treaties with Malta and 66 countries to avoid double taxation. In addition to these, the most important tax for corporations is the company tax. In Malta it is currently 35 percent. (Malta tax guide 2013 2013, 1, 9.) However, most of the payments can be refunded to the companies (Martin 2013).

These arguments would explain in many respects the popularity among online gambling companies of doing business in Malta. The practice of having financial operations in tax havens such as Malta does not correspond with the responsibility image that the gambling industry and the companies want to signal to important stakeholders, such as

consumers. The actions and the communication thus stand in conflict. On the one hand, the actions are legal and make financial sense, especially when one looks at the strict regulation in the gambling markets described in the previous chapters. On the other hand, sin industry companies would boost their CSR communication and company image by doing more than the legal norms and regulations require. This would also help in legitimating the overall actions of the corporation. Next, the CSR context in the online gambling industry will be studied more carefully.

3 CORPORATE SOCIAL RESPONSIBILITY IN THE SIN INDUSTRY CONTEXT

At first glance, it may seem impossible or even absurd to combine a sin industry and a responsible business. How can businesses that offer possibly lethal (tobacco, armament), addictive (gambling, alcohol), or ethically questionable (adult entertainment, fossil fuels) products and services be categorized as ethical actors and good corporate citizens? Nevertheless, for example Cai et al. (2012, 477) as well as Jo and Na (2012, 441) have shown that CSR engagement is more important for sin industries than for normal industries and that CSR has a positive effect on a firm's value in sin industries. Obviously, there are interconnections between sin industries and responsible business. Hence, it is sensible to describe CSR theories also in the sin industry context.

All responsible business theories are based on *ethics* which is the study of morals – the study of what is seen as good and bad, right and wrong. *Business ethics* can be divided at least into *ethics of the economy* and *ethics of the company*. With the former, one examines how ethically different actors in the economy are, whereas with the latter, one studies the ethics of the company and how different actors there, for example the company management, perform. (Jonker et al. 2011, 7–8.) In this study, the ethics of the company will be in focus.

In this chapter, some of the most relevant ethical theories in relation to this study will be discussed and drawn into the sin industry context. However, one needs to emphasize that the chapter does not cover the whole area of responsible business nor business ethics. Later on, the chapter's theories serve with important background knowledge when forming the methodological framework used in this thesis. Furthermore, the theories will be applied in the sin industry context when analyzing how the case companies perform in the light of the theories presented in this chapter. Hence, the ethical theories reveal new interesting facts and findings of the studied phenomenon.

3.1 Triple bottom line

According to Milton Friedman (1970, 122–126), the only responsibility of companies is to act economically and invest the shareholders' money in a sensible way. This controversial comment has had a strong impact on the discussion on CSR. The ideology of Friedman is held as the *narrow view*, whereas *the triple bottom line* theory is seen as the *broad view* to responsibility. (Mitchell, Agle & Wood 1997, 853–854.) Often, the narrower view has been related to the Anglo-American corporate governance models whereas the broader view has been connected to the European models (Schwalbach 2012).

The basic idea in triple bottom line is that companies conduct in three different aspects in their responsibility actions: ecological, social, and economic responsibility. This theory, formed by Elkington (1998) and presented in Figure 2, has developed the basis for many actual sustainability models and ideologies. As one can see in the figure, a corporation is comprehensively responsible first when it is in the intersection of all three sections. In many cases, economic responsibility is the basic value in corporations' business, because otherwise the company could not survive. Thus, the most essential message of the theory is to remind companies about understanding the importance of social and ecological actions. (Elkington 2006, 522–524; Elkington 1998, 37–39, 46.)

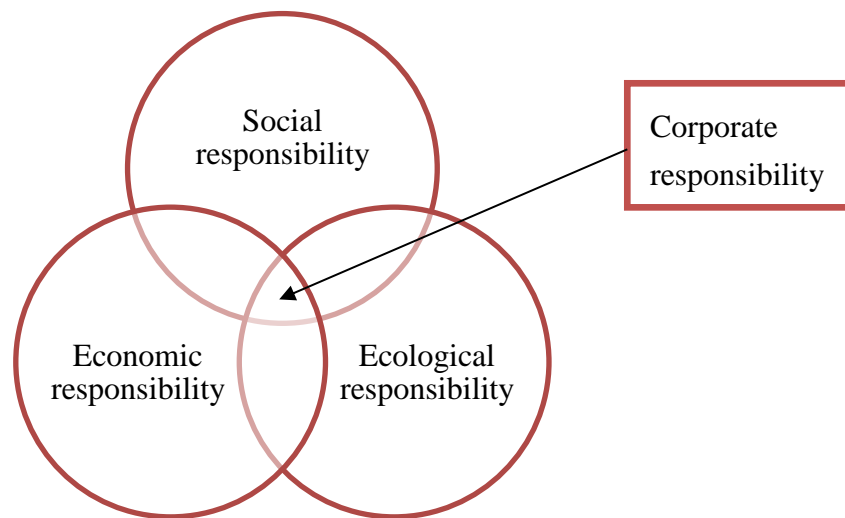


Figure 2 Triple bottom line (adopted from Elkington 1998, 37)

The only way to the intersection, presented in Figure 2, is the active measuring of different responsibility areas and taking actions in the company based on the results. Globally, the most often used responsibility reporting model is the *Global Reporting Initiative* (GRI), which is based on the triple bottom line. Other guidelines are, for example, organization's sustainability reporting guidelines AA 1000 and ISO 26 000, and the environmental measurement standard ISO 14 001. Despite the myriad of possible sustainability reporting schemes, the GRI G3 guideline is the most popular. There is also a newer version of GRI reporting, the G4 guidelines published in April 2013. However, as the transition to the newer version takes some time, the most popular version in use is still the previous guidelines, G3. Due to this, it will be shortly presented next. The contents of G3 and G4 are however similar for the most part. (Vastuullisuusraportointi; uudet tuulet puhaltavat 2014.)

The basic idea in GRI is that it is applicable to any company regardless of its size, location, or business sector. Hence, it suits also sin industries well. There are three levels of reporting in GRI scheme, A, B, and C, which vary between the depth of the re-

porting, A being the widest and C the most basic. If an external party audits the report, the company gets a ”+” sign to the report, for example B+. Each GRI report should describe the report content, the quality of the report and the boundaries of the report. There are also three standard disclosures that should be included in every sustainability report. They are 1) strategy and profile, 2) management approach, and 3) performance indicators. With the help of these two first disclosures, it is possible to understand the context in which the company operates and thus the specific needs for certain sustainability areas. The third disclosure, performance indicators, should include indicators from all areas of the triple bottom line. (RG Sustainability Reporting Guidelines 2011, 2–6.)

As one can see, the GRI scheme does not directly mean that the company is acting responsibly. Nevertheless, it is a signal for the stakeholders that the company is actively exercising CSR and that global standards as well as CSR issues are of importance to the corporation. The company might also receive valid information about the level and state of other matters, such as employee satisfaction and the efficient use of resources. The company can use the information received from measuring on communicating about its CSR actions and their extent, as one can partially see in the empirical part of this thesis (Mitchell, Curtis & Davidson 2012, 1048–1049). However, it is essential to note what the company does with the information. Just measuring is not enough – the information must be used in actual improvements within the company. This is the only way to the intersection of the triple bottom line. (Schwerk 2011b, 331–334.)

Despite the fact that this theory has considerably helped companies and organizations in identifying what can be seen as responsible and in encompassing the overall picture, there are also some criticisms of the model. First, there is not always evidence to show that measuring and reporting according to the triple bottom line introduces concrete benefits for the companies. Second, it might be very difficult to combine three different fields of business together and make them function successfully. (Sridhar & Jones 2012, 64–66; Gobble 2012, 64–66.)

Third, the model – as all models – simplifies reality too much (Jeurissen 2000, 229–331). It is difficult for the companies to know, which aspects in their surroundings are the most essential ones and what the companies should actually do in order to improve their responsibility (Mirvis & Googins 2006, 1). Fourth, it has been argued that the model has a negative influence on the quantity and quality of new innovations. This occurs because companies concentrate too much on measuring their current state of responsibility and forget about finding creative, new solutions to the issues. In other words, old structures are being improved, but no better structure is being created. Finally, it can be claimed that companies commit to stakeholder dialogue only or mostly due to risk management. (Gobble 2012, 64–66.)

Despite the criticism, the strength of the model is that it directs companies to focus on the most essential issues in relation to responsibility, namely economic, social, and

ecological responsibility. In addition, the theory reminds businesses in every sector about the vitality of building trust between different *stakeholders*. (Elkington 1998, 37–39, 46.) This is also a valuable message in the sin industry context, because the theory does not exclude sinful companies from achieving responsibility. On the contrary, companies operating in the controversial industries also need to concentrate on the triple bottom line and stakeholder dialogue.

3.2 Stakeholder theories

According to Freeman (1984, 46) “a stakeholder in an organization is ... any group or individual who can affect, or is affected by the achievement of the organization’s objectives”. Stakeholders can also be divided into primary and secondary stakeholders according to how important the groups are for the company. *Primary stakeholders* are most often customers, shareholders, and employees, whereas *secondary stakeholders* often include NGOs, the government, and the media. (Carroll & Näsi 1997, 46; Mitchell et al. 1997, 853–854.) Figure 3 illustrates some of the most important stakeholders to any company. It is interesting to note from the figure that the environment is often excluded from the stakeholder identification. Thus, it is the role of civil organizations and NGOs to represent the environment and bring forward ecological issues. (Freeman 1984, 20–21.)

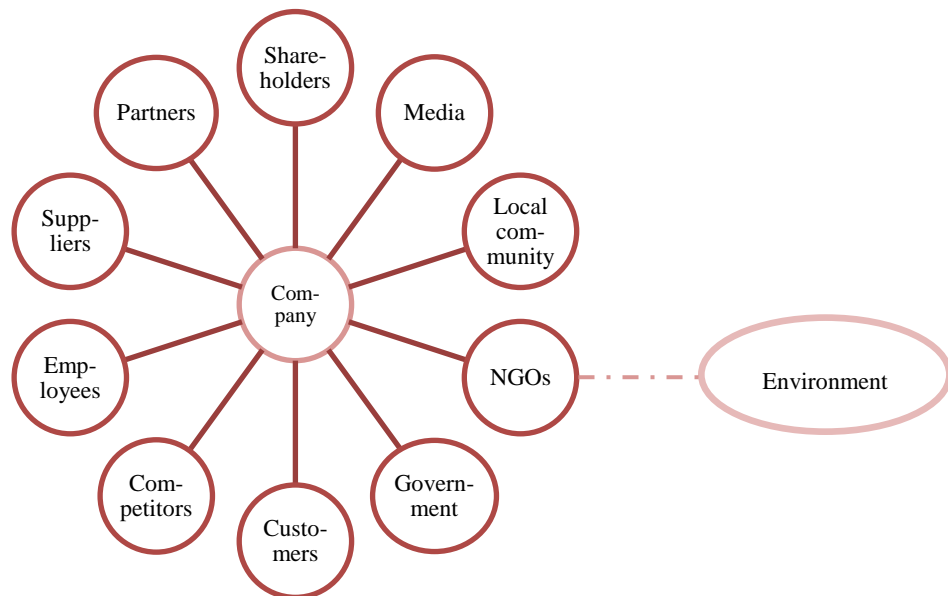


Figure 3 Stakeholders from the company perspective (adopted from Freeman 1984, 24)

Although it seems rather simple to name the stakeholders in a company, as seen in Figure 3, it is not always that easy in practice. Identifying and recognizing stakeholders as well as understanding their wishes are very complex tasks, especially in a global environment. It is often difficult for a company to decide which stakeholders are the most important. (Freeman 1984, 24–27; Mitchell et al. 1997, 853–855.) In addition, it is challenging for a company to conceive what different stakeholders expect from a company in different cultures and countries due to dissimilar ethical norms and values (Freeman 1984, 24–27; Mitchell et al. 1997, 853–855). CSR thus varies through countries and cultures. The different ideologies can be seen in practice, too. For example in Turkey, donations to charity are seen to be an important part of responsible business. In Germany, on the other hand, employing people is seen as a more important thing for a company to do. (Corporate Social Responsibility Monitor 2003, 2–4.)

Alternatively, differences between cultural norms and stakeholders wishes might be a conscious act that international companies are using in order to avoid contributing to stricter CSR measures. When there are different practices in use in different countries, it is tempting for an international company to focus on the CSR measures that are the easiest or cheapest ones to accomplish and use. Thus, the companies can define by themselves what they understand – and what they want to understand – with responsibility. In this way, companies end up in creating their own responsibility terms and practices that are initiated by the companies and not by the most relevant stakeholders. (Onkila & Siltaoja 2010, 360–364; Jamali 2008, 213.) This trend can be seen for example in the use of sweatshops in the textile industry or the use of tax havens in the gambling industry as discussed in Chapter 2.2.4.

As it seems, identifying stakeholders and recognizing their wishes is challenging in the global responsible business context. A possible answer to this problem is introduced by Mitchell et al. (1997, 855), who have created a model that helps an organization to recognize the most important stakeholder groups. In the model, seen in Figure 4, stakeholders can be divided into eight different groups according to how much *power* they have over a company's actions, how *urgent* it is for a company to answer to the actions of the stakeholders, and how *legitimate* a society sees the actions made by the stakeholders. A stakeholder can have all or some of these three attributes or none of them. The model is dynamic, because the stakeholder's position in this tri-field can change during time and marketplace.

The first three groups (dormant, discretionary, and demanding stakeholders) can be described as *latent stakeholders*, because they only have one attribute (power, urgency, or legitimacy) and thus their influence over a company is limited. The company does not have to pay that much attention to these groups other than recognizing possible changes in the stakeholder categories. The same applies to *non-stakeholders* that do not

have any attribute and thus no stake in the company actions. Due to this, it is positioned outside the actual model. (Mitchell et al. 1997, 874–879.)

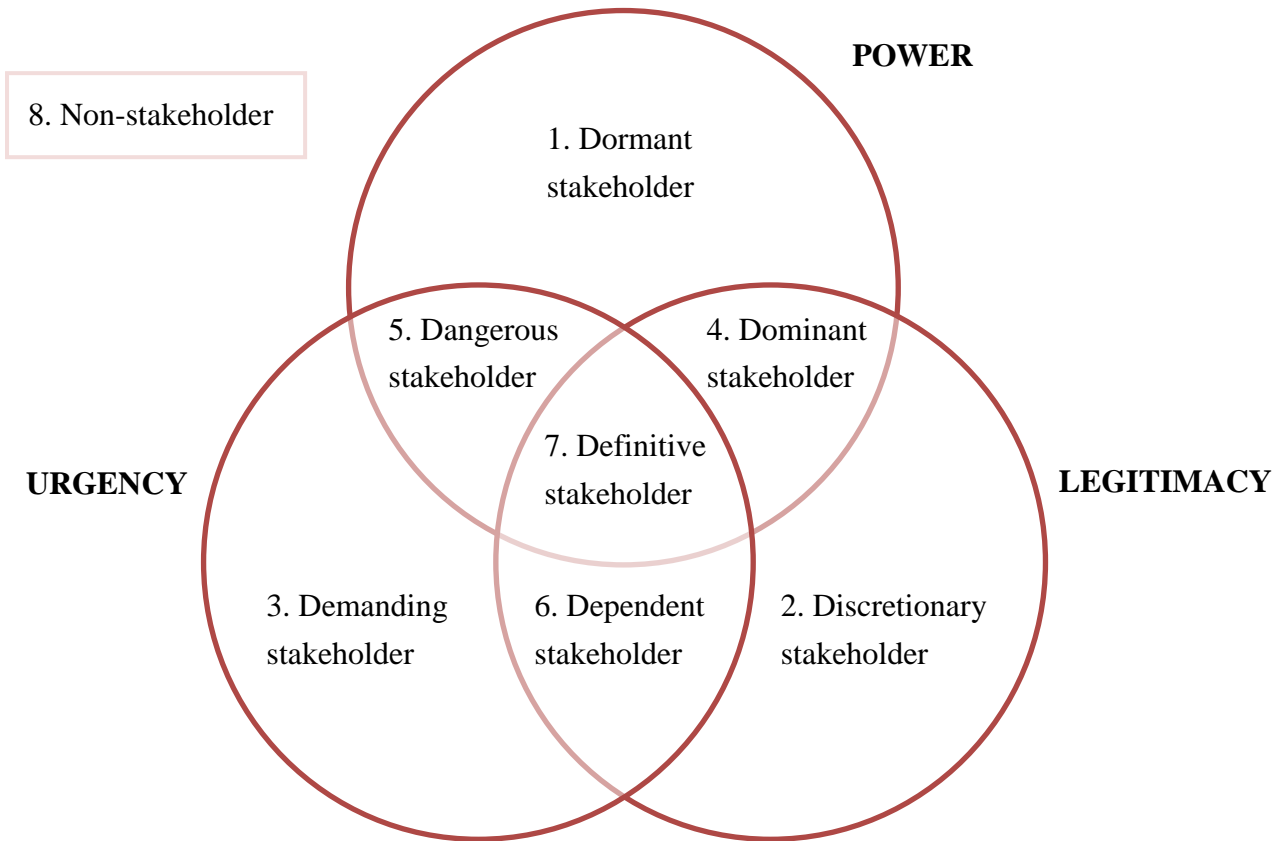


Figure 4 Stakeholder categorization according to urgency, legitimacy, and power (adopted from Mitchell et al. 1997, 874)

Dominant, dangerous, and dependent stakeholders, numbered 4, 5, and 6 in the figure, on the other hand can be labeled as *expectant stakeholders*, because having two attributes enables them to expect something from the company. A company needs to consider fulfilling the wishes and requirements of these groups, because adding only one attribute makes them *definitive stakeholders*. Obviously, the group number 7 is the most important one for the company. A company thus needs to give priority to the needs of this stakeholder group as it can have a strong impact on the company and what the society thinks of the company. (Mitchell et al. 1997, 874–879.)

This theory seen in Figure 4 fits well the sin industry context, because it is possible for any company to recognize its most important stakeholder groups with the help of this model. However, as stated in the beginning of this chapter, it is not always easy to recognize the most relevant stakeholders and their attributes. Thus, this model functions only when needed information is recognized and available.

3.3 Ethics as a differentiation strategy

Companies are nowadays expected to do much more for sustainability and responsibility than ever before. This is partly due to the fact that a number of MNCs already have more power than some individual states, if the criterion for power is defined as annual revenues for companies and annual gross domestic product (GDP) for states. For example in the year 2013 the annual revenue of the American retail company Wal-Mart Stores was approximately double the amount of Finland's GDP in the same year (Fortune 500 2014; Tilastokeskus, kansantalous 2014).

In addition to the growing pressure to act according to CSR, the media, civil organizations, and customers also have much more information about the companies and thus more power to have influence on companies' decision-making and actions. This is boosted by the development of technology that makes it easier for stakeholders to access company information. Moreover, the field in which businesses operate in is often more complex and broad, which increases the involvement of the stakeholders. (Waddock & Graves 1997, 303–304.) Hence, companies have to accept the fact that they have to act responsibly in order to guarantee successful business and entrepreneurship, i.e. responsibility is a part of companies' risk management process (Porter & Kramer 2006, 78–82). This is especially valid in the sin industry context, since Jo and Na (2012, 452) have shown that the CSR engagement of the controversial industry companies has a negative impact on the firm's business risk. Thus, CSR actions are a good tool for risk management as the CSR engagement lowers company risk.

However, responsibility cannot be accomplished in similar ways in every company. For example, the company lifecycle stage affects CSR actions. A new company can base its whole business concept on responsibility whereas an older company has established practices and norms that are more difficult to change. However, a long-standing company can have a stronger focus on stakeholder dialogues, since it has established connections and discussion channels. (Mirvis & Googins 2006.) Moreover, the industry and the industry regulations have an impact on the CSR actions of the company, as will be seen in this study.

Acting responsibly can also bring financial and other benefits for the company: resources can be used more efficiently, dialogue between customers and the company is improved and thus marketing of the products and services might become easier. Moreover, companies concentrate on the long-term goals which might be beneficial for the success of the company. This might also ease the recruiting process and improve the company image. (Waddock & Graves 1997, 303.) In order to *utilize CSR in a strategic way*, companies should bond ethics with the corporation strategy. Too often companies settle on fulfilling the wishes and requirements of the most active stakeholders without really thinking what might be profitable and which actions might support the company's

business. Often, companies just sell their products without reflecting on the added value they could bring or should bring to the customers. (Porter & Kramer 2011, 64–65.)

However, it is good to notice that differentiation through ethics is just one option for companies at the moment. Eventually, companies concentrate on profit maximization, which is the first step on Carroll's pyramid as can be seen in Figure 5 and explained next. The main idea in Carroll's (1979, 499–500) *pyramid theory* is that responsibility starts where the law ends. Hence, the voluntary actions that distinguish one company from another gains focus. In a similar way, being profitable cannot be seen to be ethical per se, because it is the survival prerequisite for any company. Nevertheless, the idea of the model is not merely to create juxtaposition between economic and social responsibility matters. Figure 5 illustrates the pyramid model and the different responsibility categories. The arrows next to the categories represent the principles that a company has to follow at each level of responsibility.

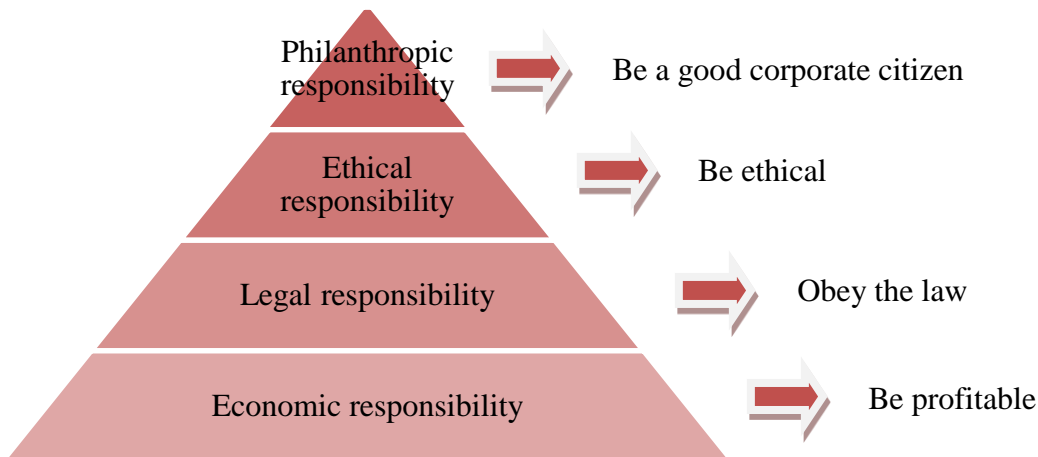


Figure 5 The pyramid of responsible business (adopted from Carroll 1979, 499–500)

As demonstrated in Figure 5, a company needs to be increasingly responsible in order to be able to ascend the pyramid. On the lowest step, there is the economic responsibility, where the principle is just to be profitable. According to Carroll (1979, 499–500), this is the prerequisite for any further action, because if the company is not lucrative, it is impossible for the corporation to exist. The next level is the legal responsibility, which means obeying the laws and norms. (Carroll 1979, 499–500.) For example, in the context of this study, it would imply obeying the industry and country regulations represented in Chapter 2.2.

As one can see in the figure, the second highest level is the ethical responsibility, where a corporation exceeds the requirements of the law by fulfilling the requirements of stakeholders and the government. On the highest level, there is the philanthropic responsibility. This means that a corporation not only fulfills the law and stakeholder re-

quirements but creates a new environment for social and environmental business and strives to be in a real dialogue with stakeholders. The bottom two categories are required by the society, whereas the ethical responsibility level is expected by the society, and the philanthropic responsibility desired by the society. (Carroll 1979, 499–500.)

The model helps companies to understand at which level of responsibility they are. Moreover, the model encourages stakeholders to understand what it is that makes a company responsible and from what point on a company becomes responsible. (Carroll 1979, 502–503.) This is an especially valid discussion in the sin industry context, where the companies are struggling with legitimacy issues from the beginning. The model fits well in the sin industry context, because it places every company in the same situation. However, it is questionable whether any company can achieve the ideal maximum level in responsibility. Hence, it might be impossible to achieve the philanthropic level of responsibility perfectly, because a company can always achieve more responsibility than it does currently. On the other hand, that is also the benefit of this model as it constantly encourages firms to develop further and to not settle for business as usual.

Another issue that can be raised from this discussion is that companies do not have to pay as much attention to ethical norms than, for example, states are required to do, because companies and states are acting on different norms. States and corporations have different ethical responsibilities so there is no compulsory need for companies to change their unethical actions into more ethical ones as long as they obey the law and a minimum of regulations. (Tulder & Zwart 2006, 59.)

In addition to the different ethical norms and expectations, it is unlikely that corporations will start to change their unethical actions if there is not enough *pressure from society* to enforce such change. Kallio (2004, 276–280) has written about institutional pressure and its effect on CSR. According to the author, institutional pressure affects businesses: the wider the gap grows between expectations towards companies and actions made by companies, the harder it is for companies to continue their business as usual. In other words, institutional pressure and growing expectations force companies to act in a more responsible way, because at some point the pressure grows too great and companies have to change their practices. Hence, change to a more ethical direction starts from the demands of the customers and the society, because ultimately corporations are offering products and services that have demand in the marketplace. This is valid also in the online gambling industry.

3.4 Sin industry and legitimacy

Due to the harmful nature of the products and services provided by sin industries, regulators struggle with legislative problems and trade-offs. Lindorff et al. (2012, 465) have

recognized some of the most important issues in relation to legitimacy and regulation in the sin industry context. First, should the business be prohibited? Second, should the business operate under strict regulation? Third, should the business be left to operate without regulation? In answering these questions, the authors rely on *utilitarianism*. Utilitarianism refers to an ethical standing where the focus lies on maximizing welfare by maximizing good and minimizing harm – both of which are equally important components. For example, if prohibiting the business causes more problems (e.g. black markets and criminality) than just regulating the business does, it is advisable not to prohibit the business. (Lindorff et al. 2012, 457, 465.)

The regulative issue is not the only problem for the sin industries in correlation to legitimacy. Reast et al. (2013, 139) highlight that in order to operate successfully, a company needs to gain the support and approval of the most important stakeholders. For example, Roeck and Delobbe (2012, 397) have recognized that CSR actions have a positive correlation to employees' perceptions of the company. Moreover, Reast et al. (2013, 150) have noticed that there are different strategies in achieving legitimacy as well as different forms of stakeholder support. It is advisable that a corporation first receives passive support before trying to get active support from the stakeholders. This is due to the fact that the opposing stakeholders might consider support-striving actions as manipulation. (Reast et al. 2013, 150.)

Perhaps the most evident way for sin industries to receive legitimacy is widely recognized charity work. For example, the WLA states that from the net revenues of over 200 billion US dollars, a majority is donated to good causes (About us 2014). The same applies for EL: its members donated 20.8 billion Euros to good causes in 2012. This equals more than 60 percent of the gross gaming revenues of the members. The national governments decide to which causes the revenues are contributed to. For example in 2008, the majority was donated to sports (36%), social charity projects (27%), and culture (15%). (Money from state – – 2013.)

Nevertheless, another problem related to legitimating CSR issues is whether a sin industry corporation can be seen to exercise CSR in the first place. As a guideline to this problem Lindorff et al. (2012, 465) comment that “if the societal benefits outweigh societal costs then such firms in controversial sectors may be seen as exercising CSR”. The authors continue that most preferably, the CSR actions should be related to strategy as discussed in Chapter 3.3 (Lindorff et al. 2012, 465). Hence, despite the harmful characteristics of the products and services a company might provide, it is possible for any corporation to legitimate its actions by doing more social good. Problematic might be, however, how to measure societal costs and benefits in an objective way. Another problem is related to convincingly communicating about CSR actions. This will be discussed next.

3.5 Communicating about responsibility issues

As communicating about CSR issues has become more important and thus more commonplace for companies, stakeholders have become ever more skeptical towards these claims and might consider them as greenwash or bluewash. *Greenwash* refers to a situation where a company presents selective positive facts about its ecological performance in tandem with concealing negative information. *Bluewash* is similar to greenwash but the facts are related to a company's humanitarian and social performance. Skepticism towards companies is well justified, too. A study in 2009 showed that 98 percent of products giving environmental promises were misleading or false. (Lyon & Montgomery 2013, 748; Bruno 2005.) Moreover, as the form of communication is changing and taking place more often in the online environment, companies might have difficulties in combating the communicative and branding challenges.

Kotler, Keller, Brady, Goodman, and Hansen (2012, 512–514) have emphasized that building brands in an online environment requires a different approach than building traditional, offline brands. The authors define *digital branding* as “the creation and management of brands through the use of all forms of digital technologies, many of which are controlled by the consumer” (Kotler et al. 2012, 512–514). Due to the changeable and fast characteristic of an online environment, digital brands are very vulnerable. Brand vulnerability is reinforced by the “greater volume of data sources, faster velocity of consumer data, broader visibility of consumer sentiment, and greater volatility of consumer behavior” (Kotler et al. 2012, 512–514). Hence, brand managers need to improve a brand's responsiveness to the market condition changes and its tolerance towards unexpected crises and threats. Moreover, the consumer's role is becoming more important. (Kotler et al. 2012, 512–514.)

Supported by the greenwash and bluewash claims and the complexity of digital branding, it seems that corporations do not know what kind of CSR communication is the most beneficial for them. At the same time, the academic literature shows mixed results on the importance of CSR reporting and communication. For example, Orlitzky (2013, 238) has pointed out that CSR communication might have negative effects on a company's stock market position. This is due to the fact that shareholders do not perceive CSR actions being in correlation with economic gain – rather the opposite. Additionally, the large extent of greenwash and bluewash has led to a situation where it is difficult to evaluate the authenticity of the claimed CSR actions. Thus, it is difficult for shareholders to make decisions based on corporate responsibility communication. (Orlitzky 2013, 238.)

On the other hand, Eberle, Berens, and Li (2013, 731) have shown that the use of social and interactive media is positively correlated with company brand and image. The authors argue that one reason for this might be that stronger commitment to stakehold-

ers through interactivity strengthens the perceived authenticity of a CSR message. This leads to a stronger commitment towards a company and a better brand image. Mishra and Mohanty (2013, 34) have noticed similar results in their study on CSR and corporate brand personality. The authors point out that CSR communication is a powerful tool when building a strong corporate brand that differentiates the company from others.

In the light of the previous arguments, it is not surprising that communicating about CSR in the sin industry context is even more challenging as the stakeholders might have doubts about the honesty of the industry actors. Due to this, it is advisable for sin industries to plan their communication carefully, pay attention to details, and use multiple communication channels to boost the message. Additionally, the use of third-party information, such as NGOs and other non-corporate sources, are perceived as more credible than information created and provided by the company itself. (Du & Vieira 2012, 416.) Despite the possible difficulties, Jo and Na (2012, 442) have demonstrated that CSR communication and engagement is more relevant for sin industry companies than for companies operating in mainstream industries. Moreover, as seen in the arguments of Kotler et al. (2012, 512–514), the consumer is having a more significant impact on the corporation. Hence, it is sensible for any corporation to direct communication directly to customers – and especially so in the sin industry context. These views on CSR communication provide a good premise for the empirical part of this study and for answering the research objectives. Next the research design will be represented.

4 RESEARCH DESIGN

In the light of this study, the online environment is essential. As stated in Chapter 2, the online gambling environment is a source of many controversies in comparison to the traditional gambling halls and casinos. These include, for example, greater accessibility, anonymity, and availability of the service. Hence, the online environment provides an interesting study point in comparison to the traditional gambling venues. Despite the fact that the study focuses on online environments the research is still accomplished by using established study methods. This study uses *qualitative textual analysis* as its approach, more precisely *the discourse analysis*. (Laaksonen & Matikainen 2013, 207.) In addition, as this study focuses on international companies and their actions, also *case study approach* will be presented.

As the interest of this study lies heavily in the CSR approach, CSR theories were utilized in forming an appropriate data analysis framework for this thesis. The modified framework will be represented in Figure 6 on page 48 where the added tools are surrounded with a dashed line. Hence, elements from discourse analysis are combined with insights of essential CSR theories and the specific characteristics of the online gambling industry. This is the basis of the whole empirical study. Next, the research design followed by the case selection and descriptions will be described in detail in Chapters 4.1 and 4.2. After these chapters, data characteristics and collection will be introduced in Chapter 4.3. The actual data analysis steps and the operationalization table will be explained in Chapter 4.4. Lastly, the trustworthiness will be evaluated in Chapter 4.5.

4.1 Research approach

The purpose of *qualitative analysis* is to comprehensively understand company actions and culture whereas *quantitative analysis* concentrates on explaining causality and creating generic models. The strength of qualitative analysis is its concentration on details, rich case descriptions, and interpretations. (Koskinen, Alasuutari & Peltonen 2005, 16–17.) As the purpose of this study is to find out how companies operating in the online gambling industry communicate about their CSR actions to consumers at their web pages, the company actions and culture stand in focus. Additionally, to achieve the purpose, the thesis looks at the actions of the case companies and focus on details in CSR communication. Thus qualitative analysis fits this study's purposes (see page 14) better than quantitative analysis. This study concentrates on qualitative analysis of *secondary qualitative data*: text and pictures. The idea is to find the deeper meanings, characteristics, and hidden subtexts behind words and images with the help of *discourse analysis*. (Ber-

nard 2000, 418.) This is done by analytically deconstructing the web pages of the chosen companies. Next, the analysis approach will be introduced.

Discourse analysis includes a variety of different study approaches (Parker 1999, 3). Common in these methods is that they focus on discourses and structures that are expressed through text. With *text* one refers to written, spoken, visual, symbolic, and non-verbal language. In this study the focus will be only on written communication. (Daymon & Holloway 2002, 165–167; Koskinen et al. 2005, 225; Parker 1999, 1–3.) *Discourse* can be determined as “practices that systematically form the objects of which they speak” (Foucault 1969, 49, see Parker 1999, 3). This means that text includes partly hidden and subconscious connotations of a concept in question and that people then link these connotations to the concept. Thus, the connotations become a part of the concept in question and a new *social construction* of the concept is created through discourses as the concept now contains a much wider meaning than in prior to the discourse. (Parker 1999, 3.)

From the abovementioned descriptions, one can conclude that discourses direct the thoughts, expectations, and actions of people without them even noticing it. Moreover, in discourse analysis, text is never treated as neutral or objective – rather the opposite. Eventually, discourse analysis emphasizes how language is used in certain contexts, what is stressed in communication, and what is left unsaid. This ideology leans partly on *social constructionism* that concentrates on studying subjects and objects that people take for granted. For example, one can study how the understanding of things and concepts as “sinful” has been created. The social constructivists believe that the concept is a “product of human actions and interactions, human history, society, and culture”. Hence, the understanding is being created by humans. (Rapley 2007, 2–4; Daymon & Holloway 2002, 165–167.)

In the business world, discourses may build a certain image of a company or an industry. Due to this, discourses are highly important for companies and also for this study. Despite the fact that it is difficult or even impossible to deliberately create discourses, one can influence them by communication. Hence, discourse analysis serves this study’s purposes well. Especially corporations use certain communication tools to legitimate for example ethical or unethical behavior towards stakeholders, such as customers. If successful, this may create a positive discourse about the company. In other words, the way the company uses communicative tools creates a new “social reality” about the company. Thus, people might change the way they see and feel about the company. (Daymon & Holloway 2002, 165–167; Koskinen et al. 2005, 225; Parker 1999, 1–3; Lähteenmäki 2009, 74.)

Discourse analysis can be divided into two different approaches: macro level and micro level studies. *Macro level discourse analysis* is based mostly on the work of the French philosopher and historian Michel Foucault in the 1960s. The idea in the macro

level analysis is to focus on the historical perspective of information and knowledge that shapes the way a whole society or another entity, e.g. an industry, thinks about a certain phenomenon. For example, one has studied how the doctrines in business ethics have formed during the years and which philosophical processes have had an influence on it. One has also focused on the foundations of a certain industry or for example how the media describes a certain phenomenon and thus also constructs a certain image and discourse of a particular phenomenon. (Koskinen et al. 2005, 207–210.)

The micro level discourse analysis on the other hand concentrates on language and how language shapes actions in concrete situations. For example, one has described how economists structure their expertise with the help of words and narratives and how these structures are created in a written text or conversations. (Koskinen et al. 2005, 210–211.) Thus, micro level discourse analysis fit the purposes of this study very well, since the idea is to find out how CSR communication is constructed at the web pages of the case companies.

In addition to the descriptive nature of the micro level study, the research can also be critical. *Critical discourse analysis* studies how discourses are a method of “silent use of power”, i.e. how people can be harnessed to support the goals of a certain person or a group with the help of discourses. For example, it has been studied how discourses in the British royal house support the monarchy. (Koskinen et al. 2005, 214.) Critical discourse analysis is also characterized with an emphasis on political motivations, power, agency, and ideology. For example, it can be studied how discourses create unequal power relations between different groups of people, such as men and women. (Daymon & Holloway 2002, 165, 168; Lähteenmäki 2009, 75.)

As one can see, there are different principles inside different discourse analyses and the categorization of single methods is difficult. Due to this, this study applies a framework that combines elements from different analyses and theories and is merely created for the sin industry and CSR communication purposes. The work of Du and Vieira (2012) is the base of the framework and it is further modified to provide a more thorough analysis of the studied phenomenon in the light of the theoretical views described in Chapter 3. The critical aspect is present especially in the mindset of analyzing the discourses, i.e. one has to be critical when interpreting the information at the web pages. This is due to the fact that CSR communication of the sin industry organizations does have a goal of influencing the perceptions of important stakeholders, such as customers, and thus one can consider this as a “political” motivation. Moreover, the starting point of all research is criticality. In conclusion, by combining elements from different discourse analysis methods and from ethical theories, a suitable method for this thesis could be formed.

Another way to receive an in-depth analysis of the CSR communication on online gambling industry was to use *a case study approach* in this thesis. Case study is valua-

ble when the aim is to investigate complex issues or there is a need to focus on details and to create an insight of the studied phenomenon. (Silver, Stevens, Wrenn & Loudon 2013, 67–68.) As Stake (2005, 443) states, “case study is not a methodological choice but a choice of what is to be studied”. The case approach in this research can be described as *instrumental case study*, i.e. it is an instrument or a tool to gain an understanding of the studied phenomenon, namely the online gambling industry. Despite the instrumentality, the case is still analyzed thoroughly. (Stake 2005, 445.) In this study, the idea was to select cases that would represent the online gambling industry well. Next, the case selection and also the basic information considering the case companies will be described.

4.2 Case selection and company descriptions

Bloomberg, a newspaper concentrating on financial and economic news, has listed the 29 leading online gambling companies worldwide according to their stock value at the Bloomberg web pages. The list used in this thesis was retrieved in March 2014. (Internet Gambling Companies 2014.) Because the companies were not listed in size order, the individual web pages of each company were visited and the financial information checked in March 2014. The companies were ranked according to their most current gross profits in Euros. As noted from the web pages of the largest gambling industry corporations, gross profits aka gross gambling revenues are a widely used criterion to measure financial success in the gambling industry and thus a suitable measure for ranking companies in this study.

In the case of four companies (2UP Gaming PLC, 500.com Ltd, Seaniemac International Inc, and WinLogic plc) the required financial records could not be found so these companies were excluded from the company ranking. Also Sportingbet PLC was excluded, because it is part of GVC Holdings PLC that was already included in the ranking. In cases where the gross profits were announced in currency other than Euros, that currency was converted with the help of the free internet-based OANDA currency converter that used the currency exchange rate as of 31.3.2014. Detailed records on the gross profits and on the main markets of the companies can be seen from Appendix 1. Detailed information on company rankings can be found in Appendix 2.

From the 29 companies, the three largest in respect of their gross profits were taken into a closer examination and were compared relative to their CSR web communication. These companies were *mybet Holding SE*, *Unibet Group PLC*, and *Bwin.Party Digital Entertainment PLC*. It was sensible to compare these corporations, because they can be defined as large companies and thus their communication strategies and objectives should be rather similar. They were also clearly bigger players than the others in the

ranking list. For example, the gross profit of Mybet was almost triple that of the fourth largest company, bet-at-home.com AG. According to the EP, a large company has a yearly turnover of 50 million Euros or more, the total sum of its balance sheet is 43 million Euros or more, or the company employs 250 people or more (Mitä ovat pk-yritykset 2014). The basic information about the main business of the case companies will be described in the following table.

Table 1 Overview of the case companies (Strategy 2014; Corporate Info 2014; Who we are 2014)

Characteristic	Case companies		
	Mybet	Unibet	Bwin.Party
Corporate name	Mybet Holding SE	Unibet Group PLC	Bwin.Party Digital Entertainment PLC
Main brands	Mybet	Maria unibet	bwin PartyCasino partypoker Foxy Bingo
Country origin	Germany	UK	UK
Founding year	1998	1997	2011
Listed in	German Stock Exchange	Nordic Exchange in Stockholm	London Stock Exchange
Gross profit (2012)	241 Mio €	239 Mio €	218 Mio €
Employees	170	900	2 770
Main markets	Europe	Nordic countries	Europe
Main customer segments	B2C	B2C	B2C B2B
Gambling sectors	casino poker sports betting	bingo casino games lotteries poker sports betting	bingo casino poker sports betting

In addition to the same company size and industry, the chosen corporations are working in an international marketplace serving consumers from many countries as can be seen in the table. Especially the European markets were of interest and importance to

the case companies as the main consumer groups originated from European countries. Thus, the EU legislation, European gambling industry regulation, and country-specific regulation described in Chapter 2.2 is highly relevant in this study's context. It must be added that the CSR aspects of the companies will not be handled in detail in this section, since they will be discussed thoroughly in Chapter 5.

After reaching an overview of the case companies in the table, a more thorough introduction of each case company will be provided next. *Mybet Holding SE* (Mybet) was founded in 1998 in Germany under the name FLUXX AG and was later known as JAXX SE. Since 2012, the company changed its name to Mybet Holding SE. The Mybet brand has however been operating since 2006 and it has always concentrated on sports betting, casino, and poker. In Europe, PEI Ltd. is the subsidiary of Mybet Holding SE that administers the Mybet brand. With the help of the new company name, the corporation could better focus on these gambling areas, where the company sees great growing opportunities, especially in the European markets. Indeed, since the change, the yearly turnover growth rates have been approximately 36 percent. According to Mybet, the European markets are attractive, because they are being liberalized all the time. Focus on the European markets can also be seen in the main customer groups, which are mostly European. Moreover, the company headquarters is in Kiel, Germany and the corporation has subsidiaries in Germany, Spain, Austria, Italy, Belgium, and Malta. The company is listed on the German stock exchange and employs ca. 170 people. (Strategy 2014.)

Unibet Group PLC (Unibet) is a UK-based corporation operating in the global online gambling sector. The company was founded in 1997 and has grown steadily since through national licenses. As many other companies studied for the case selection, Unibet is incorporated in Malta. The corporation has four main business sectors: sports betting, casino, poker, and other games. From these sectors, sports betting and casino are the most important ones for the company. The company has two brands: unibet and Maria. The former is operating in the sports betting, poker, casino, and games sectors whereas the latter offers bingo, lotteries, poker, casino, and games. Both brands have an official web page as well as national web pages. Unibet has over 8.9 million customers from over 100 countries. Most of the customers originate from Europe. The company states that this is due to the fact that there is a strong gambling culture in Europe and also a high percentage of internet penetration. Geographically, the Nordic region is the most important market for Unibet, since 58 percent of all customers originate from the Nordic countries. In addition to Europe, Australia is interesting for Unibet, because the online market is growing rapidly there. (Corporate Info 2014.)

The merger of bwin and Party Gaming in 2011 formed a new company, *Bwin.Party Digital Entertainment PLC* (Bwin.Party) that is listed in the London Stock Exchange. The corporation is incorporated and licensed in Gibraltar and it operates in Europe,

USA, Israel, and India. However, the European markets are the most important for the company as the majority of the gamblers originate from Europe. The corporation employs globally over 2 770 people and concentrates on online sports betting, poker, casino, and bingo. Bwin.Party has many brands, the most popular ones including for example bwin, partypoker, PartyCasino, and Foxy Bingo. Bwin.Party separates itself from Mybet and Unibet by also actively serving B2B customers, such as corporations and governments, instead of concentrating only on business-to-consumers (B2C) segment. (Who we are 2014.) Next, data characteristics and collection will be described.

4.3 Data characteristics and collection

It is difficult to separate data collection and data analysis from each other in qualitative research, because analyzing the data and collecting it are an iterative process (Symon & Cassell 1998, 5–6). In this study, data collection and analysis were accomplished in tandem, too. In spite of these overlaps, this chapter concentrates on the data characteristics and data collection whereas the next chapter focuses on data analysis and its steps.

The data used in this study can be defined as *mass self-communication* data. It is distinguished from *mass media communication data* where one sender transacts information and beliefs to a large number of receivers by the individual characteristics of the communication (Berger 2000, 15). The main idea in mass self-communication is that the form of communication is partly mass media communication because it can reach a large public. However, communication is still individualistic, since the production of the messages as well as identifying the recipients originates from an individual. By this way, the role of the individuals in interaction, producing contents, and delivering messages has become ever more important. (Laaksonen et al. 2013, 9–10.)

The role of the individual has to be emphasized also in the interpretation of the message. Due to different attitudes, interests, preferences, and actions, the message of the company is not always delivered to the consumer with the way the company intends to. Hence, the meaning of the message can be perceived by the consumer in a different or even opposite way than the company wants. (Budd, Thorp & Donohew 1967, 2–3; Hakala 2003, 8.) This is a good illustration on how difficult it is to control discourses. With this frame of reference in mind, this study was careful in making interpretations of the studied data and paid special attention to the justifications of the arguments.

The data in this study was gathered from the official *corporate web pages* of the case corporations with which one refers to the pages, where one can find more information related to the corporation, finances, press releases etc. These pages were mybet-se.com, unibetgroupplc.com, and bwinparty.com. Here, communication directed towards consumers aka gamblers was in focus. It was assumed that corporations would have the

most of the CSR information at their corporate web pages and thus it was important for this study.

In addition to the corporate web pages, the data was gathered also from the gambling web pages. With *gambling web pages*, one means the pages, where a gambler can actually gamble. In the case of *unibet.com*, distinction was additionally being made between the international and country-specific gambling pages, because there were multiple possibilities that could be chosen from the menu bar (a flag of a country) provided in the upper right corner of *mybet.com* page (see Figure 12 on page 62 or Appendix 5). The *international gambling page* indicates to the pages with (Intl) sign behind it and mostly to the English pages. The *country-specific gambling pages* are the ones that do not have the (Intl) sign and that are provided in the language of a respective country. In the case of *Bwin.Party*, there was no international gambling web page, as the company only had separate brands that dealt with the gambling. Hence, gambling was organized through the web pages of the brands. Two (*Foxy Bingo* and *partypoker*) of the four leading brands of *Bwin.Party* were randomly chosen for the study. All in all, this thesis studied the gambling web pages of *mybet.com*, *unibet.com*, *partypoker.net*, and *foxybingo.com*.

Information was gathered from the gambling pages, too, because they were assumed to be “closer” to the gambler. So if the gambler would have wanted to know more about CSR issues, he or she would first have searched after information at the gambling web pages and then gone to the corporation web pages. Additionally, it was assumed that the gambler would notice information at the gambling web pages easier, since it would be the page he or she visits more often. Thus, it was interesting to gather data from both gambling pages and corporation pages in order to find out possible differences in CSR communication patterns.

As commercial mass media texts are often used as a means to create a certain, usually only positive, image of a company, one has to be careful when interpreting these messages (Daymon & Holloway 2002, 165). Due to this, emphasis was given also to source criticism. However, as the idea of this thesis is to study the discourses and image that has been built at the company web pages, the possible indications on greenwash, bluewash, and image building were important to analyze, too.

Since the focus of the study was on consumers, i.e. gamblers, the investor relations or media relations web pages were not analyzed thoroughly in this study. In addition to the previous data sources, the study also compared the brands of *Foxy Bingo* and *partypoker* from *Bwin.Party* as the company had only its individual brands as its gambling web pages. Also when available, different communication channels (e.g. social media such as blogs, Youtube-channels, and Twitter) were studied. The analysis concentrated on whether different channels had clearly different communication styles. The exact studied web pages will be described in more detail in Chapter 4.4.

The data was collected in June and July 2014 from the publicly accessible web pages of the chosen companies by visiting and revising the pages several times. To assist in data collection, the study utilized the methodological framework used in the article of Du and Vieira (2012, 418) on oil companies' CSR practices and communication. In order to answer the research purpose and sub-objectives of this study, some additional analysis tools and theoretical thoughts about business ethics were added to the framework. These tools were concentration on the main business, understandability of information, use of active verbs, presenting concrete arguments, and consistency of information throughout the web pages. The theories that mostly influenced the tools added (the tool in brackets) were stakeholder theories (understandability of information), communicating about CSR issues (consistency of information), ethics as a differentiation strategy (understandability of information), and discourse analyses (use of active verbs, presenting concrete arguments). The added value that these tools brought to the analysis will be explained next as the whole modified framework will be illustrated in Figure 6 and explained in detail. The added tools are surrounded with a dashed line in the figure.

As one can see in the figure, CSR information at corporation web pages is divided into discourses of CSR practices and discourses of CSR communication. *Discourses of CSR practices* include the amount of *diversity of CSR issues* handled in the online environment. For example, in this study it was studied if all sectors of the triple bottom line were addressed and whether all relevant stakeholders were represented. In this way, one could form a picture of the completeness of the CSR issues that are important for the studied company.

Cross-sector partnerships include the amount and depth of programs and cooperation that the company practices with NGOs and local communities. Studying this provided us with information on the corporations' willingness to improve local and societal problems. (Du & Vieira 2012, 417–418.) In addition, it allowed us to see at which stage of Carroll's pyramid the corporation stands. Lastly, it was studied how much the CSR issues *concentrate on the main business* of the corporation, namely gambling. For example, it was examined if the corporation was concentrating on minimizing harms caused by the main business, for example preventing problem gambling and providing help on tackling gambling debts. This showed us how strategic the CSR issues were for the company.

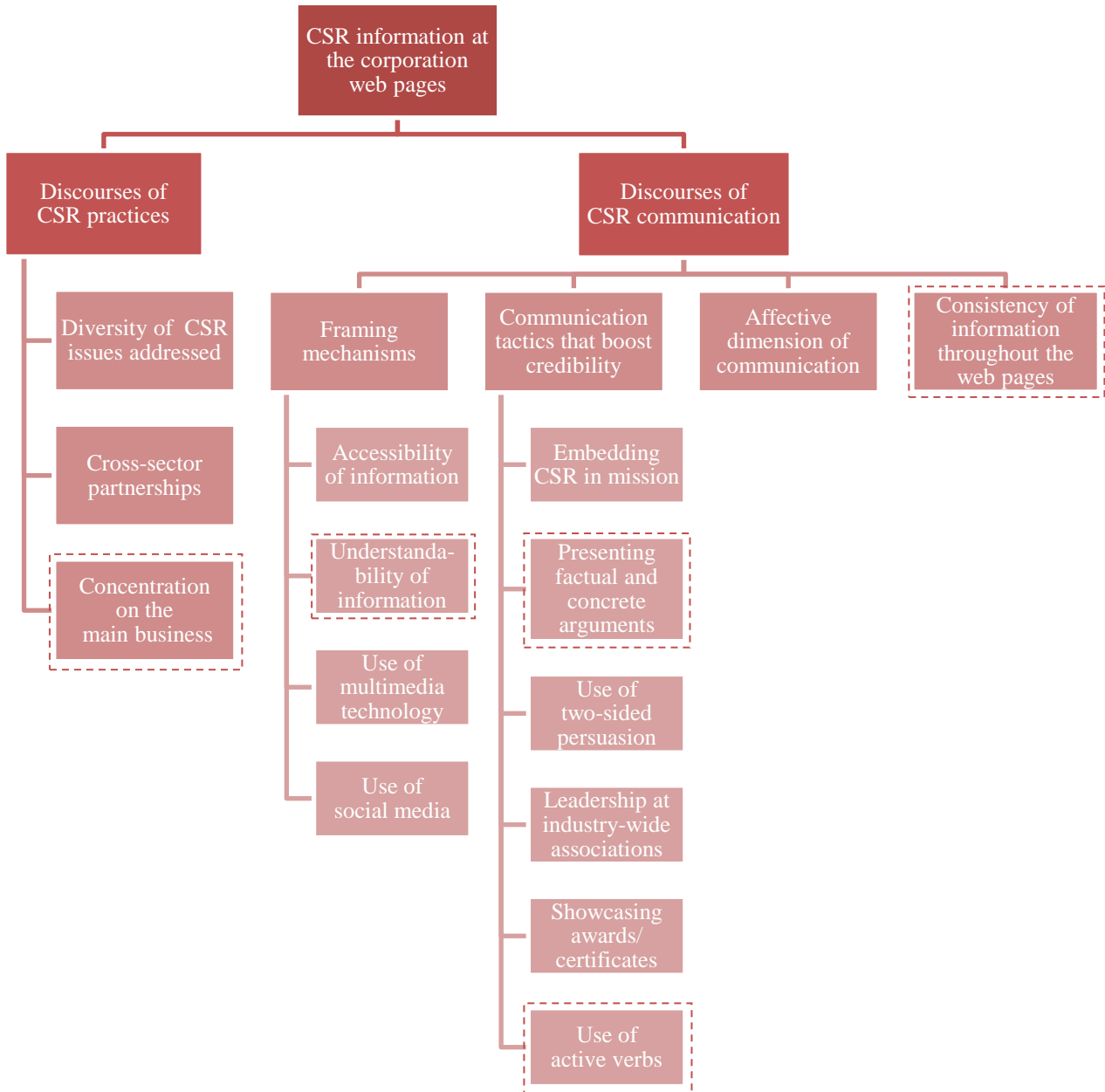


Figure 6 Framework for analyzing CSR practices and communication in the online gambling industry (adopted from Du & Vieira 2012, 418)

As illustrated in the figure, *discourses of CSR communication* is divided into four categories: framing mechanisms, communication that boosts credibility, affective dimension of communication, and consistency of information throughout the web pages. First, *framing mechanisms* refer to the use of elements that influence the position and importance of a news item, for example size, photographs, quotes, and subheads. In relation to the framing mechanisms, it was studied how easy it was to find CSR-related information at the web pages and how accessible and understandable the information

was. For example, the use of GRI would signalize that the corporation is paying attention to international standards and norms of communicating about CSR. There should also be good connection information available for consumers. Moreover, the use of multimedia technologies and social media was studied. The use of these techniques improves stakeholder involvement and media richness. (Eberle et al. 2013, 731; Du & Vieira 2012, 419.)

Second, as discussed previously, communicating about CSR issues is demanding for any company, and especially for a sin industry company. Thus, CSR communication needs mechanisms that *boost the credibility* of the message and can help in building a positive discourse. As can be seen in the figure, such mechanisms include involving CSR in corporate vision, mission, and values, as well as emphasizing factual CSR arguments. For example, companies can boost their credibility by naming concrete and actual CSR actions and programs. Here, the use of active verbs and tenses is especially relevant. It sounds more convincing if the company says that they are doing some CSR action by the end of this year, compared to just mentioning that the company is paying attention to some CSR matters. The use of two-sided persuasion means that the companies report also about negative issues in addition to the positive ones. This gives the consumer a sense of the company “telling the truth” which affects the company brand in a positive way. (Du & Vieira 2012, 421–423.)

Leadership at industry-wide associations on the other hand demonstrates that the company wants to reinforce collective CSR actions at the industry-level. Showcasing awards and certificates boosts company credibility, too, since an impartial actor is providing the recognition. (Du & Vieira 2012, 421–423.) Understandability of information improves the way communication is transferred to the most important stakeholders. Additionally, this shows how well the company has taken the stakeholders into account when planning the communication. For example, it was studied on how many languages the information was provided at the web pages, whether the main markets’ languages were available, and whether the communication was understandable for a person who is perhaps not that engaged with CSR issues in advance.

Third, with the *affective dimension of communication* one focuses on the use of affective stories at the corporation web pages. The idea is to build empathy towards the company with the use of narrative or drama-based arguments and advertising. (Du & Vieira 2012, 423.) Finally, *consistency of information throughout the web pages* emphasizes the need for a coherent and cohesive communication, i.e. the message has to stay the same throughout the corporate web pages. Additionally, attention was paid to whether CSR information was found also elsewhere than just at specific CSR web pages or reports. If the information was to be found in many places, it diminished the probability of greenwash and bluewash and implied that CSR was more of a strategic question for the company.

4.4 Data analysis

Before explaining the concrete data analysis steps, the methodological framework illustrated in Figure 6 will be connected to the objectives of the study and to the theoretical framework. The following table brings together research objectives, theoretical framework, and the tools for the empirical analysis.

Table 2 Operationalization table

Purpose of the study	Sub-objectives	Theoretical framework	Methodological framework
To find out how companies operating in the online gambling industry communicate about their CSR actions to consumers at their web pages	To explore what kind of role CSR plays in the online gambling industry according to the online gambling corporations	Triple bottom line Stakeholder theories Ethics as a differentiation strategy Pyramid of responsible business	Discourses of CSR practices: <ul style="list-style-type: none"> • Diversity of issues addressed • Cross-sector partnerships • Concentration on the main business
	To find out how the online gambling corporations legitimate their actions at their web pages	Sin industry and legitimacy Communicating about corporate responsibility issues	Discourses of CSR communication: <ul style="list-style-type: none"> • Communication tactics that boost credibility • Affective dimension of communication Discourses of CSR practices: <ul style="list-style-type: none"> • Cross-sector partnerships
	To describe different CSR communication strategies in the context of online gambling industry	Ethics as a differentiation strategy Sin industry and legitimacy Communicating about corporate responsibility issues	Discourses of CSR communication: <ul style="list-style-type: none"> • Framing mechanisms • Communication tactics that boost credibility • Affective dimension of communication • Consistency of information throughout the web pages

As seen in the table, discourses of CSR practices answer mostly the first sub-objective, whereas the discourses of CSR communication focus more on the second and third sub-objective. Business ethics theories represented in Chapters 3.1–3.3 (triple bottom line, stakeholder theories, and ethics as a differentiation strategy incl. pyramid of responsible business) are utilized in answering mostly the first sub-objective. CSR theories on sin industry legitimacy and CSR communication explained in Chapters 3.4 and 3.5 are capitalized on answering the second and third sub-objectives. With the help of the operationalization table, the analysis order and the theories and methodological insights needed for each steps could be decided. The analysis consisted of five steps that are explained next and illustrated in the following figure.

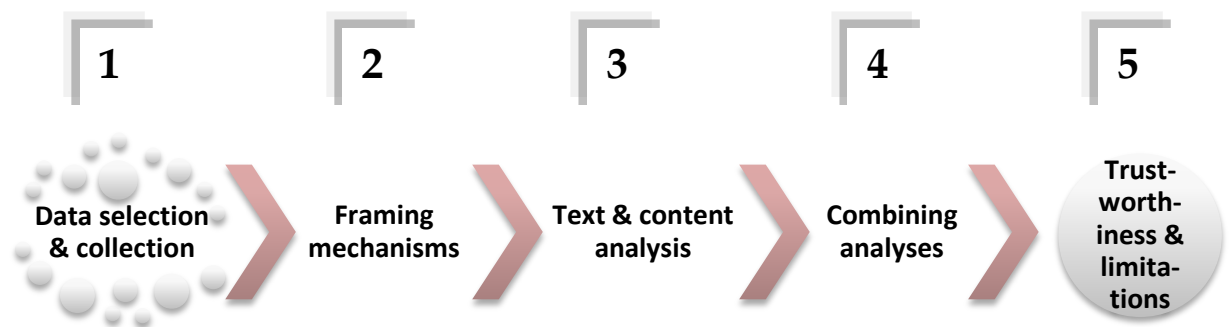


Figure 7 Steps of data analysis

As seen in the figure, *the first step* was data selection and collection that was explained in more detail in Chapters 4.2 and 4.3. Here, the background work of knowing the CSR theories, industry regulation, and characteristics of online gambling industry was essential. Additionally, the methodological framework, explained and illustrated in the previous chapter, was formed. Hence, the first step was a premise for the actual analysis. Due to this, this phase is demonstrated differently in the figure.

The second step was the analysis of the framing mechanisms. The concrete analysis points were explained in the modified framework (Figure 6) and in Chapter 4.3. In this step, the focus was on the pictures, arrangements of the text, font sizes, colors, and other framing mechanisms of the web pages. First, the front pages of the corporate web pages (mybet-se.com, unibetgroupplc.com, bwinparty.com) and of the gambling web pages (mybet.com, unibet.com, partypoker.com, foxybingo.com) were analyzed. After this, the pages that included CSR information were compared with other pages that did not involve any CSR information. The idea here was to understand the emphasis of the CSR issues in comparison to other matters at the web pages. Thus, it could be concluded whether CSR information had as much space at the web pages as other topics. The same

framing mechanism analysis was executed for latest annual reports (Mybet and Bwin.Party) and CSR reports (Bwin.Party). Lastly, where available (Mybet's FAQ-section, Unibet's corporation web pages, Bwin.Party's corporation web pages), search engines were tested in order to better analyze the accessibility of information. At the same time, a search was executed for other information in order to find out the accessibility to CSR issues in comparison to other issues. By these analysis methods, one could form an overall picture of the CSR communication mechanisms.

After reaching an understanding of the outlook of the web pages and the CSR offerings, *the third step* emphasized more the textual side of the web pages. First, the CSR practices were analyzed. Second, consistency of information throughout the web pages was highlighted. Third, different CSR communication patterns were evaluated. The concrete analysis points were explained in the previous chapter and Figure 6. The data for these steps in the analysis was gathered from the corporate web pages (mybet-se.com, unibetgroupplc.com, bwinparty.com), gambling web pages (mybet.com, unibet.com, partypoker.com, foxybingo.com), latest available annual reports (Mybet and Bwin.Party), available CSR reports (Bwin.Party), and other communication channels, such as Youtube (Unibet, Foxy Bingo), Twitter (Unibet, Foxy Bingo), Facebook (Unibet, Foxy Bingo), Google+ (Unibet), and blogs (Unibet). In the case of other communication tools, it was analyzed whether the communication channels available included any CSR-related material. As the consumer communication stood in focus, the separate pages directed towards media or shareholders were not analyzed in depth. Nevertheless, it was studied whether the companies had separate communication channels towards different stakeholders, so in this sense analysis was directed also towards other than consumer related pages.

The fourth step of the analysis first combined the analysis results received from steps 2 and 3 into a sensible ensemble for each company. After this, the results for each company were drawn to the theoretical framework, study objectives, and regulative environment. Lastly, a conclusion considering all the case companies was formed and the differences and similarities of the cases were analyzed. From this step, implications regarding managers, regulators, and scholars were formed.

The fifth and the final step was the evaluation of the analysis regarding trustworthiness and limitations. As this phase is not directly related to the analysis, it is marked differently in the figure. In this phase, possible limitations to the analysis were formed and the trustworthiness of the analysis was tested. The next chapter will focus on evaluating the trustworthiness.

4.5 Evaluating the trustworthiness

As all methods have their faults, so do qualitative analysis and hence (critical) discourse analysis. By recognizing problem areas and being aware of them, it is possible to minimize the number of incorrect interpretations and improve the trustworthiness of the study. Next, the background of evaluating trustworthiness in qualitative research will be described. This is followed by explaining the popular framework by Lincoln and Guba (1985, 301–327) for evaluating trustworthiness. In addition, the framework of Mäkelä (1990, 47–48) will be described. This thesis will then be evaluated according to these frameworks. The reason why Mäkelä's scheme is represented in addition to that of Lincoln and Guba, is the fact that Mäkelä's suits better the topic of this study. In this way, it is possible to explain and evaluate the special characteristics of this research. Lincoln and Guba on the other hand provide us with insights on the more commonplace evaluation of trustworthiness, which is important as well. This assists in creating an overall picture of the trustworthiness of the study. Furthermore, as the ethical aspect of a very controversial industry is the focus of this study, it is reasonable to provide the reader with an extensive evaluation of trustworthiness.

Researchers using qualitative study methods have often been criticized for not being open enough about the trustworthiness of the study. However, some of the criticism is based on the lack of understanding of what qualitative research is about. For example, it is difficult to distinguish between data analysis and evaluation of trustworthiness in a qualitative study, because the data is often collected, analyzed, and evaluated at the same time. (Eskola & Suoranta 1998, 209.) Hence, the trustworthiness has to be evaluated continuously as the process of qualitative research is dynamic (Baym 2009, 174).

Another problem related to qualitative study is the amount of data. For example Patton (1990, 371–372) states that “the challenge is to make sense of massive amounts of data, reduce the volume of information, identify significant patterns, and construct a framework for communicating the essence of what the data reveal”. This is especially true in the context of internet research where there are large amounts of data available. Nevertheless, there are no criteria directed specifically at internet research. Thus, the researchers conducting internet studies have to follow the common research ethics of qualitative studies. (Baym 2009, 189.) Evaluating the trustworthiness in qualitative research is however not always that simple. Often, the researchers have to use their own ideas and common sense in evaluating the trustworthiness. (Eskola & Suoranta 1998, 209.) This is thus different to quantitative study, where there are established validity and reliability tests. In quantitative study, the evaluation of trustworthiness is also more direct. (Mäkelä 1990, 47.)

One of the most commonly used set of criteria for evaluating the trustworthiness of qualitative research is presented by Lincoln and Guba (1985, 301–327). The authors describe four attributes that qualitative study researchers should consider. These are

- 1) credibility
- 2) transferability
- 3) dependability
- 4) confirmability

With credibility, the authors refer to the process whereby the researcher evaluates the truthfulness of the findings of the study. The authors also represent techniques with which it is possible to improve the credibility of the results. Transferability means how applicable the findings are in other contexts. Dependability refers to the replicability of the study, i.e. same results should be found if the same study would be replicated by the same or another researcher. Confirmability means the process of evaluating to which degree the findings are reflecting the study itself and not e.g. the researcher's biases, preconceptions, or interests. (Lincoln & Guba 1985, 301–327; Marshall & Rossman 1989, 144–145.)

In this study, the *credibility* can be seen to be rather good. This is due to the fact that the focus has been on the image and communication that the company itself produces. Thus, by analyzing the company web pages, the study purposes can be answered well. However, as stated in Chapter 4.3, a communicative message is always produced and interpreted by an individual and in this process, there might be some misinterpretations. In order to minimize the number of misinterpretations, the interpretations concerning the findings were justified with arguments from the data. Arguments were also withdrawn to the theoretical framework in order to strengthen the analysis. In addition, this study strived to find many viewpoints and arguments to the interpretations in order to diminish possible biases. At the same time, the *confirmability* of the research was being improved.

When concentrating only on few cases, *transferability* can be seen to be partly questionable. Nevertheless, this thesis has gained a thorough insight to the CSR actions and communication of Mybet, Unibet, and Bwin.Party. As the leading online gambling companies, the results received from the case companies can be seen to be applicable also to other online gambling companies, and especially to gambling companies of the same size in Europe. Through that, it is partially possible to apply the results in the sin industry context. However, one needs to be careful when making interpretations to other markets, for example the USA or Australia, or to smaller online gambling companies.

Dependability of the study can also be seen as good. This is due to the fact that analysis done in this study can be evaluated and repeated by anyone, since the data is public and all the web pages as well as frameworks used in the research are described in detail in this study. Moreover, the arguments are being supported by evidence from the empir-

ical data and theoretical insights. Thus, anyone can follow the references and check the truthfulness of the arguments. The only limitation here is the fact that the data was collected in June and July 2014 and due to the updatability of the results, it is possible that some of the data might be removed or replaced. There might also be new data added. Hence, this study shows the CSR communication situation of the case companies at the moment of the study. Additionally, it has to be noted that the pictures provided in Chapter 5 and the appendices to the thesis improve the trustworthiness, but as the data set was large, it was not reasonable to provide a print screen picture of everything that was being observed.

In addition to the criteria of Lincoln and Guba, Mäkelä (1990, 47–48) has pointed out that researchers should pay attention to four issues. These include

- 1) the significance of the data as well as its place in the society or culture
- 2) sufficiency of the data
- 3) coverage of the analysis
- 4) the evaluability and repeatability of the analysis.

In relation to this study, the criteria of Mäkelä can be seen to be fulfilled. First, the *data and the study focus are significant*, because online communication and CSR are increasingly remarkable aspects in contemporary society. Thus, it is sensible to analyze these issues in a new context, namely the sin industry context. Furthermore, there is a rising interest in controversial industry sectors and their position in society and culture. As the definition of sin industry changes over time and culture, evaluating sin industries at this point of time brings us some insight to the cultural values of today's society.

Second, there was *sufficient amount of data* available at the case companies' web pages. Moreover, nothing related to CSR was purposely left out when studying the web pages, so the amount of data was suitable. In addition, this study provided information on the most relevant industry characteristics, legal regulations, and ethical theories in order to build a comprehensive idea of the industry and how important role ethics plays in it. Of course, some ethical theories needed to be left out, but for the purposes of this study, the most relevant ones were still included to the study.

Third, the *coverage of the analysis* was suitable in relation to this study. Hence, the analysis was sized to match the research purposes. Adding more case companies to the research would have improved the coverage of the analysis, but as this study was limited in length, it was not possible to do that. Moreover, the case companies were selected reasonably and the process is carefully justified. In future studies, a wider spectrum of case companies and a quantitative study approach would be interesting in order to improve the coverage of the analysis.

Finally, *evaluability and repeatability of the analysis* is rather similar to Lincoln and Guba's dependability and confirmability evaluation. Thus as stated previously, these points can be seen as trustworthy. In conclusion, one could say that this study fulfills the

criteria of Lincoln and Guba as well as Mäkelä and thus can be said to be trustworthy. However, there are some limitations to this study and these will be discussed in more detail in Chapter 6.4. In this section, more ideas and recommendations for future study focuses will be suggested. Next, the results of the research will be expressed.

5 CONSUMER ONLINE COMMUNICATION OF CORPORATE SOCIAL RESPONSIBILITY AT THE CASE COMPANIES

This chapter represents the analysis results of the web pages of Mybet, Unibet, and Bwin.Party. The text makes clear distinction as to when the analysis is drawn from the corporate web pages and when from the country-specific or international gambling web pages, or to other communication channels and reporting tools. Due to this, and as Chapter 4.4 explained in detail the web sources used, references will be used only in direct quotations from the web pages. Some print screen pictures have been used in the text to clarify the used examples, especially on framing mechanisms. The notions made have been highlighted with red circles. More print screens of the web pages can be found on Appendices 3–7 with some more highlighted notions. The text will clarify, which section is referring to which appendix.

The results will be presented in relation to the modified framework of Du and Vieira illustrated in Figure 6 (see page 48). Here, the analysis steps described in Chapter 4.4 were followed. For clarity however, the results will be presented for each case company in the order of first discussing CSR communication and then CSR practices. Moreover, italics are used when referring to the categories of CSR practices or CSR communication. In this way, it is easier to understand, which results and observations are related to which analysis category in the modified framework. After describing the results from discourses of CSR communication for each company, a short synthesis will be provided. A synthesis will also be provided after analyzing discourses of CSR practices for each company. Finally, in Chapter 5.3, the results will be evaluated according to the theoretical framework.

5.1 Discourses of CSR communication

5.1.1 *Framing mechanisms in case Mybet*

In order to get *access* to CSR-related information at Mybet's gambling web pages, one first needed to scroll down the front page. At the lower part of the page, there were some logos that illustrated the responsibility involvement of the company. When putting the cursor on top of the logos, a short explanation on the function of the particular organization or certificate appeared. This can be seen in Appendix 3. In addition, there was a direct link to "Responsible Gaming" at the lower part of the page. However, it was the third to last of the 11 available links and could be found beneath "Information"

that was the fifth column of six provided. Beneath the responsibility link, there was also a “Cooldown” link that implied of possibly including some responsibility related information. All the available links at the lower part of the front page of Mybet’s gambling web pages are illustrated in Figure 8, with “Responsible Gaming” and “Cooldown” marked with a red circle.

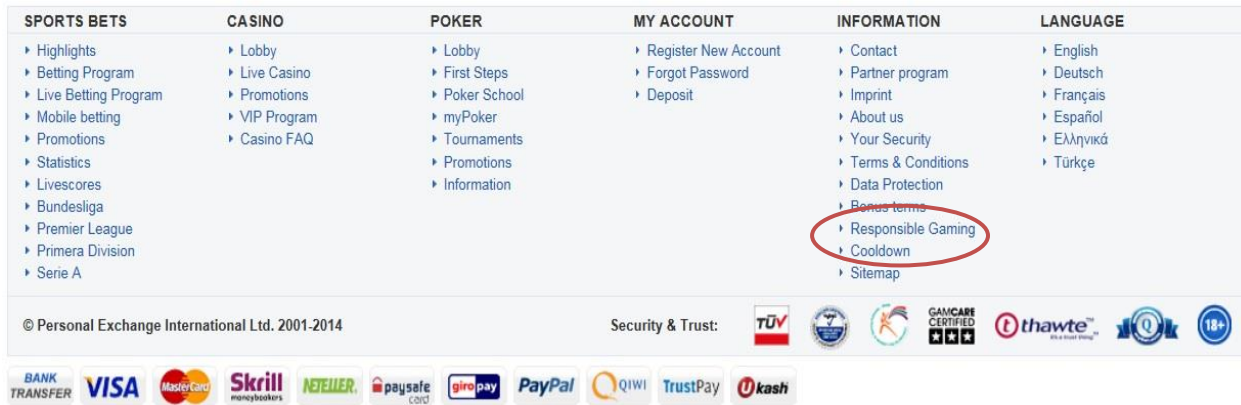


Figure 8 Mybet, gambling web pages' front page, bottom of the page (Mybet 2014)

As one can see in the figure, the location of the responsibility related links are quite poor. In addition to this, the font size was much smaller than for example in direct links to gambling pages on the top of the web page. A print screen picture of the whole front page can be seen in Appendix 3. All in all, the viewer had the feeling that responsibility was not the number one priority in the Mybet gambling web pages.

When following the link to the “Responsible Gaming” page at the gambling web pages, one could notice that the page was rather long in comparison to other pages and that all information was closely related to problems within gambling. After a short introductory text, the site had the titles of “Protection of Children”, “Protection of Vulnerable People”, “How players can help themselves”, “Additional mybet-Casino cooling off tools”, and “Information and Help”. Here, for example self-assessment questionnaire including ten questions was provided together with advising how to set deposit limits, game session timers, or account freezing. Also contact information for external institutions in 16 different countries that are specialized in helping problem gamblers was provided. This was a positive finding.

At the “Cooldown” page, a FAQ (Frequently Asked Questions) section and contact information sheet appeared. The contact information sheet automatically had the topic of “Cooldown” and subject of “player protection”. This was highly positive. The subject did not change when changing the topic (from a menu bar) to another one. This is clarified in the following figures where one can first see the settings in the beginning. In the

latter figure, the topic has been changed to “Poker”. In order to change the subject, one would need to overwrite it manually.

The image displays two screenshots of a contact form titled "Contact" with the instruction "Please send us a message. We will respond to you as soon as possible:". The form includes fields for "Your E-Mail address", "First and last name", "Telephone", "Topic", "Username", "Subject", and "Your Message", each with a checkmark icon. A green "Send" button is at the bottom.

In the top screenshot, the "Topic" dropdown menu is set to "Cooldown" and the "Subject" field contains "player protection". Both are circled in red.

An arrow points down to the second screenshot, where the "Topic" dropdown menu is now set to "Poker" and the "Subject" field still contains "player protection". Both are circled in red.

Figure 9 Mybet, “Cooldown” page, contact sheet, settings in the beginning and settings when topic changed (Cooldown 2014)

In addition to the contact sheet illustrated in the previous figures, it was interesting to notice that when trying to access the FAQ links provided at the “Cooldown” page (see Figure 10, beneath “Have a question?”, marked with a red circle), none of the links

worked. However, it was possible to access the FAQ section also through the “Help” link provided in upper corner of every page. The “Help” link can be seen in right hand side top corner of Figure 10 next to “Chat” and “Contact”, and also in Appendix 3.

Figure 10 Mybet, FAQ-section, top of the page (Cooldown 2014)

When following the “Help” link (seen in the previous figure) and reading through the questions there, one could easily notice that they were all related to gaming instead of responsibility issues. Also when using the search engine for FAQ section with the words “responsibility”, “responsible”, “sustainability”, “sustainable”, or “CSR”, no FAQ appeared. With the search of “problem gambling” one link appeared. However, the contents were not related to problem gambling.

After the FAQ links and search engine, it was studied whether the other pages and links at the gambling web pages of Mybet provided access to responsibility issues. The findings were rather scarce. The only place where there were minor implications to responsibility was the “Your Security” part, where Mybet had gathered its most important licensees and partners who guaranteed that gambling was secure (in terms of approved licenses, certificates, and data security) and that no minors were allowed to the gambling pages. All in all, the accessibility to responsibility-related information was very poor at the gambling web pages and partially misleading. The corporate web pages did not however provide much of improvement to this matter, as will be explained next.

The only implication to responsibility issues at the front page of the Mybet corporation web pages was one fast link “Corporate Governance” beneath the section “The Company” at the very end of the front page. The links that were provided at the end of the Mybet’s corporation web pages’ front sheet can be seen in the Figure 11 and in Appendix 4.



Figure 11 Mybet, corporation web page's front page, bottom of the page (Mybet corporation 2014)

The Corporate Governance link can be seen in the figure in the second column as a third link, beneath the title “The Company”. When following the link to the Corporate Governance pages, one could find links to “Corporate Governance Declarations”. The contents of these declarations will be handled in more detail in the upcoming chapters. Nevertheless, it must be highlighted that this was the only responsibility related information that could be found at the entire corporate web page. This, together with the scarce findings at the gambling web pages, implies that CSR matters are not of much importance for Mybet. The annual report of 2013 confirmed this image: there was no separate section for CSR and it was not mentioned in the list of contents. However, it has to be noted that the list of contents was exiguous. Apart from some mentioning about responsibility issues, CSR was mostly present in the annual report in the corporate governance part beneath the topic “Compliance and code of practice” that was the last part of the corporate governance chapter. Here, problems related to problem gambling were handled; the reader was assured that the employees and Mybet are doing their best to tackle this problem. In comparison to the 134-page-long report that concentrated mostly on shareholders and finances, this one-page-long CSR section did not convince the reader of the importance of CSR for Mybet.

In addition to these framing mechanisms, attention was being paid to contact information. At the corporation web pages as well as at the gambling web pages, there was a direct link to a contact formula provided already at the front pages. This was supposedly the easiest way to contact the company. At the corporation web pages, there was also postal, fax, and email contact information to the company office in Hamburg, Germany. There was also separate connection information directed towards press and investors, but none for the consumers. At the gambling web pages, a telephone, fax, and email addresses were provided to the “Support” service that was directed to consumers.

Moreover, it was observed that the layout or the contents of the gambling pages did not change in any way when changing the language from English to others available. All information was available in English, German, French, Spanish, Turkish, and Greek. This increased the *understandability of the information*. At the corporation web pages,

information was available in English and German and the contents were the same regardless of language. The information was easily understandable and explained simple. Finally, it was noted that there were *no use of multimedia technologies* or *social media* either at the gambling web pages or the corporation web pages.

5.1.2 *Other communication tools in case Mybet*

As partly stated in the previous chapter, the *consistency of information* throughout the Mybet gambling and corporate web pages was relatively poor. Information on CSR issues could only be found at the specific CSR pages. Moreover, there were some inconsistencies between the information provided at the web pages and the actual actions. For example, it was stated that “PEI Ltd. does not allow anyone under 18 to play and uses strict measures to implement this policy” (Responsible Gaming, Mybet 2014). However, the next implementation guidelines were directed to gamblers and how the gamblers can prevent minors from gambling. It was also stated that the company is “working closely with industry bodies and well known addiction research institutions”, but no further prove to this was given in any part of the page (Responsible Gaming, Mybet 2014). The only indicator to the cooperation with addiction research institutions were the connection information provided at the end of the “Responsible Gaming” page at the gambling web pages of Mybet.

Another inconsistency was found in the general terms of Mybet (a link to PDF document was provided at the Mybet corporation pages). In the terms, the only reference to responsible gambling was that one should “see the section entitled ‘Gambling Addiction Prevention’ on our website for more information about how you can use your money to gamble responsibly and how you can receive assistance in the case of problems associated with gambling” (General Terms and – – 2014, 13). However, such section could not be found either at the gambling web pages or the corporation web pages of Mybet. Also a Google search with “Gambling Addiction Prevention Mybet” did not provide any results other than a link to the general terms of Mybet.

On the other hand this all was consistent with the fact that CSR was *not embedded in the company’s mission or strategy* as there were no references to responsibility issues in the company’s strategy or in any other places (Strategy 2014). Mybet used CSR communication tools very narrowly as there was no sign of *affective dimension of CSR communication, leadership of industry-wide associations, or two-sided persuasion* at the Mybet web pages. There was also a lack of *factual and concrete arguments*, because the most of the concrete guidelines on how to prevent problem gambling were directed towards the gamblers and did not provide any information on how Mybet as a company is preventing it.

The only place where some concrete arguments on Mybet's CSR actions could be found was at Mybet's gambling web pages in the "Your Security" section. Here, the company *showcased certificates* and explained what they meant. Additionally, the company used *active verbs*, for example when saying that "PEI Ltd. has implemented the following practices" (Your Security 2014). After this a bullet point list of seven issues was presented. The issues included, for example, "age verification systems" and "self-exclusion options for players". Despite these positive findings, one has to conclude that the most of the CSR communication presented at the Mybet web pages *did not boost communication credibility*.

5.1.3 Framing mechanisms in case Unibet

At the international gambling web pages and also at every country-specific gambling web page of Unibet, "Responsible Gaming" could be clearly seen in the right hand side top corner, so the *accessibility to CSR information* was rather good. One could also access the same page from the bottom of every page. The "Responsible Gaming" text was not highlighted as much as the direct gambling links, e.g. live casino, poker, and bingo, but it could be seen at the first glance. This is illustrated in the following figure. The country-specific web pages were identical with an exception of France and Monaco, where the outlay was slightly different. The country and language could be changed on the right hand side top corner of each page from the flag sign, which is illustrated in the following figure.



Figure 12 Unibet, gambling web pages' front sheet, top of the page (Unibet 2014)

When scrolling down the front page (upper part illustrated in the previous figure), there were no direct links that would have indicated including more CSR-related information. However, at the very end of the page, underneath the title "Security and Trust", there were multiple logos that were related to CSR-programs. Positive was that when putting a cursor on top of the logos, a short explanation about the program appeared, which made understanding the logos much easier. This can be seen in Appendix 5, which also illustrates a print screen picture of the whole front page of the international gambling web pages of Unibet.

When following the link from the front sheet to the “Responsible Gaming” site, the page appeared to be rather short. The page had two links “Know when to stop” and “Test your gambling profile”. As one can see already from the titles, the information was directed towards consumers and associated with gambling-related problems. This was a positive finding. When reading the page further, one found not only direct links to web pages that were intended to help problem gamblers stop their gambling addictions, but also links for controlling over-spending and underage gambling. The links were marked with different color than the rest of the text, so they were highlighted better.

When checking through links other than “Responsible Gaming” one could find CSR-related information only at “About Unibet” page. Hence, there were no indications to responsibility in the actual gambling sites, where one can go playing and betting. Likewise the “Responsible Gaming” page, also “About Unibet” page was very short. Despite this, over half of the text concentrated on CSR issues, such as naming the co-institutions with which Unibet works. There were direct links to these institutions and also a direct link to the “Responsible Gaming” page. There was a link to the Unibet Group’s web page, too, but it was not indicated in the text that one could find out more CSR information there. Nevertheless, on the right hand side of the text, there were more direct links, and one of them directed the gambler straight to the CSR web pages of the Unibet corporation. The About Unibet page is illustrated in the following figure.

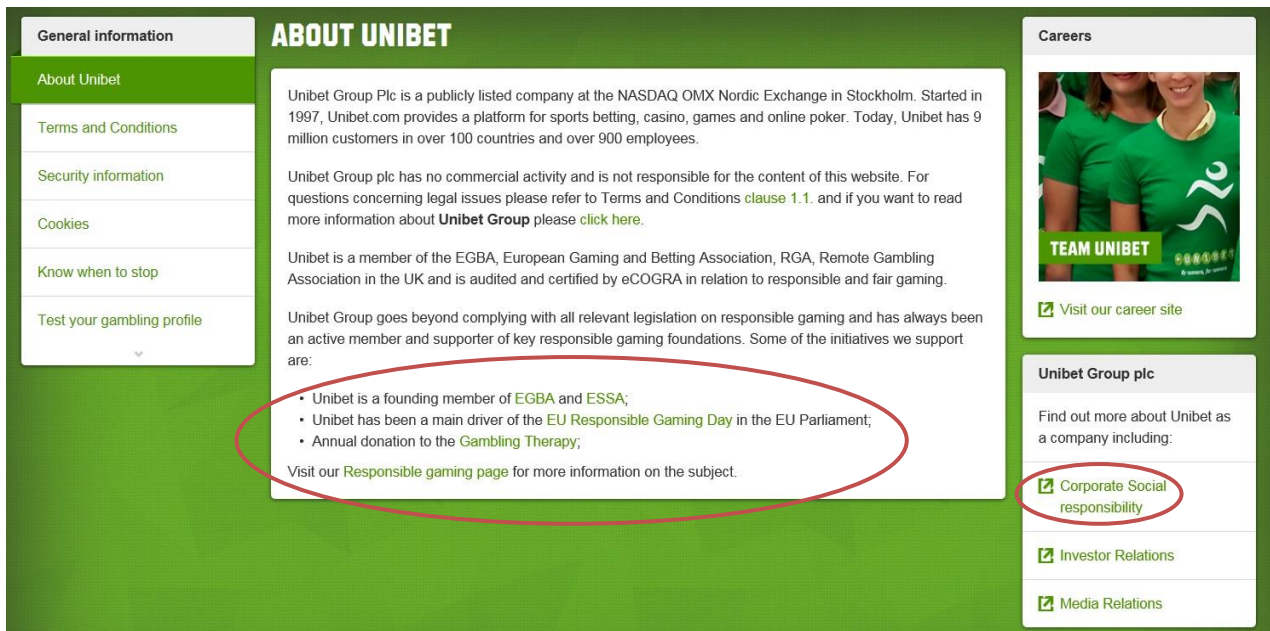


Figure 13 Unibet, ”About Unibet” page (About Unibet 2014)

In comparison to the gambling web pages illustrated in previous two figures, the Unibet corporation web pages did not first indicate great access or involvement to CSR-related information. The front page of the corporation had the headlines of “Home”,

“Corporate Info”, “Investor Relations”, “Media Relations”, and “Contact”, so there was no sustainability or responsibility link to be seen. Also the fast links, for example “Latest Report” or “Press Releases” did not include CSR topics as can be seen in Figure 14. From the stakeholders’ point of view, only investors and media were named. Thus, CSR communication or gamblers did not seem to be important for the corporation with regards to the front page. A print screen picture of the front page can be seen in the following figure.

The screenshot shows the Unibet website's front page. At the top, there is a green navigation bar with the Unibet logo on the left and links for Home, Corporate Info, Investor Relations, Media Relations, and Contact. A search bar is located on the right side of the navigation bar. Below the navigation bar, the page is divided into several sections:

- Latest Report:** A section titled "Latest Report" with a date of 2014-02-11 and a link to download the "Unibet Group plc - Year end report January - December 2013 (unaudited)".
- Latest Presentation:** A section titled "Latest Presentation" with a date of 2014-02-11 and a link to download slides for a presentation by CEO Henrik Tjärnström.
- Annual Report 2013:** A section titled "Annual Report 2013" with a link to download all annual reports.
- Press releases:** A section titled "Press releases" with a date of 2014-03-21 and a link to a press release about NagaWorld and Kambi signing an agreement for a land-based sportsbook solution.
- Unibet SDB:** A section titled "Unibet SDB" showing the share price of UNIB SDB at 319.50, down 1.5%.
- Calendar:** A section titled "Calendar" showing events for 29 April (Q 1 - 2014), 20 May (AGM), and 6 August (Q 2 - 2014).
- Subscribe to:** A section titled "Subscribe to:" with checkboxes for Press releases, Interim reports, and Annual reports, and input fields for E-mail and Cellular.

Figure 14 Unibet, corporation front page (Unibet corporation 2014)

In the previous figure, one can also see a search engine that was located at the front page of the corporation web pages. When searching after the word “sustainability”, no matches were found. With the search for “responsibility” 12 matches were found. With “CSR” one match and with “stakeholder” two matches appeared. To set the CSR-related matches into a context, searches for investor-related financial information were performed, too. As a result, for example the word “profit” accounted for 38 matches, “shareholder” for 35 matches, and “dividend” for 36 matches. Hence, the financial information seems to have a much higher relevance and appearance at the Unibet’s corpo-

ration's web pages. At the gambling web pages of Unibet, no such search engine could be found.

When going to the "Corporate Info" page at Unibet's corporation pages, CSR communication became more visible as can be seen in Figure 15. The page opened up from the point of "Short Facts", where responsible business was referred to in the last three of seven bullet points. Despite the fact that the corporation already pointed out responsible gaming in the company short facts, the user also needed to read the first bullet points or skim through all of the bullet points in order to find CSR-related information, because this information was the last on the list. Moreover, the company had not used any bolding, italics, or other highlighting in responsible gaming parts, whereas when naming the company's national web sites, bolding was used. Positive in regard to CSR framing mechanisms was that the logos of responsible gaming associations, which Unibet is part of, were shown at this page. It made the CSR communication more visible. Nevertheless, the user needed to scroll down the site in order to see these logos. In the following figure, one logo can already be seen.

The screenshot shows the Unibet website's "Short Facts" page under the "Corporate Info" section. The navigation bar is green with white text. The sidebar on the left has a green background and white text, with "Responsible Gaming" circled in red. The main content area has a white background and a green heading "Short facts". The bullet points are as follows:

- Unibet is one of the largest online gambling operators in the European market with over 8.6 million customers worldwide.
- Unibet offers pre-game sports betting, live betting, poker, casino and games on **unibet.com**, **unibet.it**, **unibet.ee** and **unibet.dk** and pre-game sports betting, live betting, French horse racing and poker on **unibet.fr**. On **unibet.be** pre-game sports betting and live betting is offered and on **unibet.com.au** sports betting and racing is offered to the Australian market. Through the Maria brand, Unibet offers bingo, lotteries, poker, casino and games on **maria.com** and **mariacasino.ee** and casino and poker on **mariacasino.dk**. Unibet also offers Sportsbook B2B services through Kambi Sports Solutions, **kambi.com**.
- The customer base spans more than 100 countries.
- Unibet Group plc is a company incorporated in Malta with registered number C 39017.
- Unibet is certified by G4, Global Gaming Guidance Group, complying with their Code of Practice in relation to responsible gambling.
- Unibet is certified to be compliant with eCOGRA's standards.
- Unibet is a member of European Gaming and Betting Association and Remote Gambling Association.

At the bottom of the page, the EGBA logo is visible, circled in red. The logo consists of the letters "EGBA" in white on a red background, with the full name "European Gaming & Betting Association" in smaller text below it.

Figure 15 Unibet, "Short Facts" page (Corporate Info 2014)

At the left hand side of the corporate info or “Short Facts” page illustrated in the previous figure, there were 20 visible fast links to different types of corporate information. From these links, three could be immediately related to CSR topics. These links were “Green Paper Consultation”, “Corporate Social Responsibility”, and “Responsible Gaming”. Worth of mentioning is that the “Corporate Social Responsibility” link was right beneath “Short Facts” sheet and “Green Paper Consultation” right above it, which made these links more visible. A print screen picture of this can be seen in Figure 15. When skimming through the abovementioned CSR web pages, one noticed that in places where there was a lot of information on, for example, responsible gaming or on the environmental actions, the font size of the text was smaller. Hence, it was more difficult for the user to read through the text. At other pages, for example “Policies” or “Business Model”, the same phenomenon was not to be seen.

The *understandability* of both the gambling and corporation web pages was rather good. At the gambling pages, the contents of the country-specific pages were provided in the country’s own language or in English, with the exception of the Netherlands where the language was English all the time. Positive was that the CSR pages at the gambling pages were in different languages and the information was *consistent* in every language. However, the corporation web pages were available only in English or Swedish, which might decrease the understandability of the web pages for some consumers. Nevertheless, for the speakers of these languages, the information was easily understandable and thus a positive factor in relation to framing mechanisms. Moreover, the information and the framing mechanisms did not change when changing the web page language from English to Swedish.

In addition to the previous framing mechanisms, it has to be noted that Unibet did not use any *multimedia technologies* or *social media* at its corporation web pages. Thus, stakeholder involvement and media richness were not the best possible. The gambling web pages showed many social media channels, such as Youtube, blogs, Facebook, Twitter, and Google+, in most of the countries. Yet the wide use of social media, these channels did not include any CSR-related information.

At the gambling web pages, there was also an interactive test to measure the level of the player’s problem gambling through nine questions, such as “Have you bet more than you really could afford to lose?” or “Has gambling caused you any health problems, including stress or anxiety?”. The answer possibilities to all of the questions were “never”, “sometimes”, “most of the time”, and “always”. By completing the test a few times with some hypothetical answers, one could easily figure out the logic of the test: an answer of “never” received 0 points, “sometimes” 1 point, “most of the time” 2 points, and “always” 3 points. After completing the test, the site adds the scores together. If the sum is 0, the test informs you that you are “a non-problem gambler”. With a result of 1 or 2 points, the site declares you as a “low risk gambler”. The result of 3–7 points is a

“moderate risk gambler” and with 8 points or more, the test gives the result of a “problem gambler”. (Test your gambling profile 2014.)

When the result was one point or more, a link “Know when to stop” appeared on the screen and through the link the user was directed to the CSR communication web page of Unibet’s gambling pages’ (previously discussed). At the end of the page, there were some links to get help for problem gambling, but one had to scroll down the page in order to find the information. Moreover, the test is anonymous and cannot be connected to a specific gambler. Hence, it is the responsibility of the gambler to get help for his or her gambling problems – Unibet provides only the test, links to helping institutions, and other additional information.

Another partly interactive section at the gambling pages was the “Get Help” page, where one could find answers to the most general questions. Here, it was noticed that one could also exclude oneself for a certain time from gambling by closing the account for a certain time. By this way, it is possible to prevent problem gambling. Moreover, once the decision was made, it could not be changed again and the gambler could also not play with another account. At the “Get Help” page, one could also set a deposit limit in order to restrict the amount of money gambled in the game.

As a final point, attention was being paid to contact information. At the “Contact” page of the corporation web pages, one could find connection information directed at investors and press, but none directly to consumers. Some general telephone numbers and postal addresses were provided, but no email address, for instance. At international gambling web pages, the connection possibilities were better. At the “Contact us” page, one could find directions how to contact Unibet by email, 24/7 live chat (only available in English), or by phone (open in most countries approximately 12 hours per day). When contacting Unibet by phone or email, one could also use languages other than English.

5.1.4 Other communication tools in case Unibet

CSR communication was boosted at the corporation web pages in different ways. For example, responsible gambling was *named in the company’s business model*, which increased the credibility of CSR actions. At the international and country-specific web pages this was not mentioned. However, CSR was indirectly embedded in the company’s mission as over half of the “About Unibet” page considered CSR-related information and the direct link to the “Responsible Gaming” page was clearly seen in the top right corner of every page.

The most often used communicative tool at all the Unibet web pages was *leadership at industry-wide associations* as well as *showcasing awards and certificates*. The com-

pany named many associations with which the corporation cooperates; the logos of the institutions were also to be seen in some places. Additionally, the corporation stated that it was “a founding member of EGBA and ESSA” (Corporate Social Responsibility 2014). Moreover, the company stated itself to be a “leader in the European Moneytainment industry” and “a main driver of the EU Responsible Gaming Day in the EU Parliament” (Responsible Gaming, Unibet 2014; About Unibet 2014). With these claims, Unibet boosted its credibility as an industry leader when it comes to responsible gaming. Also some certificates on environmental achievements were showed at the corporation web pages.

CSR communication was also boosted by using *active verbs* and presenting *concrete goals and arguments* in some places. For instance, at the corporation web pages the company stated that its goal is to “completely offset CO2 emissions from flights by 2017” and to “improve Carbon Disclosure Project disclosure rating in 2013” (Corporate Social Responsibility 2014). Also at the gambling web pages of Unibet, the company stated that it “only accepts customers who are over 18 years of age” (Know when to stop 2014). However, most of the text especially at the corporation web pages used passive verbs and arguments, and no *factual or concrete points* were presented to support the arguments. At the gambling web pages, there were also not many factual or concrete points that boosted the message. Nevertheless, through the wider use of active verbs such as “our customer service staff will refer you to an appropriate source of professional advice” and the use of authorities to boost the message, for example “research shows that...”, the CSR communication sounded more convincing at the gambling web pages (Know when to stop 2014).

In addition to these aspects, it was noted that the role of the gambling company, Unibet, was rather passive for example in combating problem gambling. Unibet provided tools and questionnaires to do self-assessment and to set limits for money used or time spent online. However, the player needed to find these places first and be proactive in controlling his or her own gambling. In other words, a lot was left for the gambler him- or herself to do, to notice, or to decide. This could be interpreted as Unibet shifting responsibility for any problems caused by gambling onto the gamblers themselves.

At the corporation web pages, another problem occurred: most of the factual arguments were related to environmental aspects and not to the social issues. When talking about CSR objectives concerning fair play for the year 2013, the company statements did not reveal any factual arguments or concretion. For example, the company stated that its goal is to “provide support to national gambling organizations” and to “be organized internally to ensure a holistic approach to player safety and support” (Corporate Social Responsibility 2014). Neither of these arguments shows any means or examples on how to achieve these goals.

The dimension of affective communication did not occur at the company web pages at all. However, at the international and country-specific gambling web pages, the company used many strong phrases to boost its message such as “We understand the dangers of gambling and we want to help in any way we can” or “...we are proud to be a strong and active advocate of responsible gaming” (Know when to stop 2014). These and other similar phrases created a narrative of Unibet as a strong and active supporter of responsible gambling and gave a good image of the corporation. Contrary to these points however, *the use of two-sided persuasion* did not occur at the company or gambling web pages at all. Furthermore, some of the information was not updated, as there was still information concerning the year 2013 instead of the year 2014.

Somewhat controversial in the online communication was that the company claimed to be “putting the customers first” at their corporation web pages, but still gave no clear connection details directed to consumers, and provided no information on where to get help for problem gambling, for example (Corporate Social Responsibility 2014). Nevertheless, at the international and country-specific gambling web pages, the contact information could be easily found. Additionally, at the corporation web pages, a large entity of the CSR information was related to players so in that sense, customers were visible in the communication.

Another controversy was that although the corporation claimed responsible gambling to be of great value to it, this did not show throughout the corporation web pages. In other words, CSR-related issues were handled only at the specific web pages directed to communicate about CSR and thus the *consistency of the information throughout the web pages* was not good. An exception to this was the business model, where responsible gaming was named. The same phenomenon could be seen at the country-specific and international gambling web pages of Unibet. Even though the same CSR facts were named in different languages at the country-specific and international gambling web pages of Unibet, the CSR information was limited only to the separate “Responsible Gaming” and “About Unibet” pages. Thus, the CSR information considering for example problem gambling did not appear in places where it would be most important for it to appear, namely at the actual gambling venue.

5.1.5 Framing mechanisms in case Bwin.Party

As can be seen in Appendix 6 and in Figure 16, the corporation front page of Bwin.Party showed very good *access* to CSR issues. The topic of “Sustainability” was clearly visible and it was in the same color and font size as all the other main titles at the web page. From six links, the sustainability page was the third one after “About us” and “Product and Brands”. It was then followed by “Investors”, “Media Center”, and “Ca-

reers”. When the page was scrolled down to the end, the same links were provided again in the same order but in a smaller font size. In addition, four of these main titles were listed with a bigger font size and with the sub-links of each title. Sustainability was included to these four titles and was the second one in the list after “About us”. Other topics were “Investors” and “Brand websites”. A closer look can be seen in the next figure and in Appendix 6. The figure illustrates both the upper and lower part of the corporation’s front sheet.

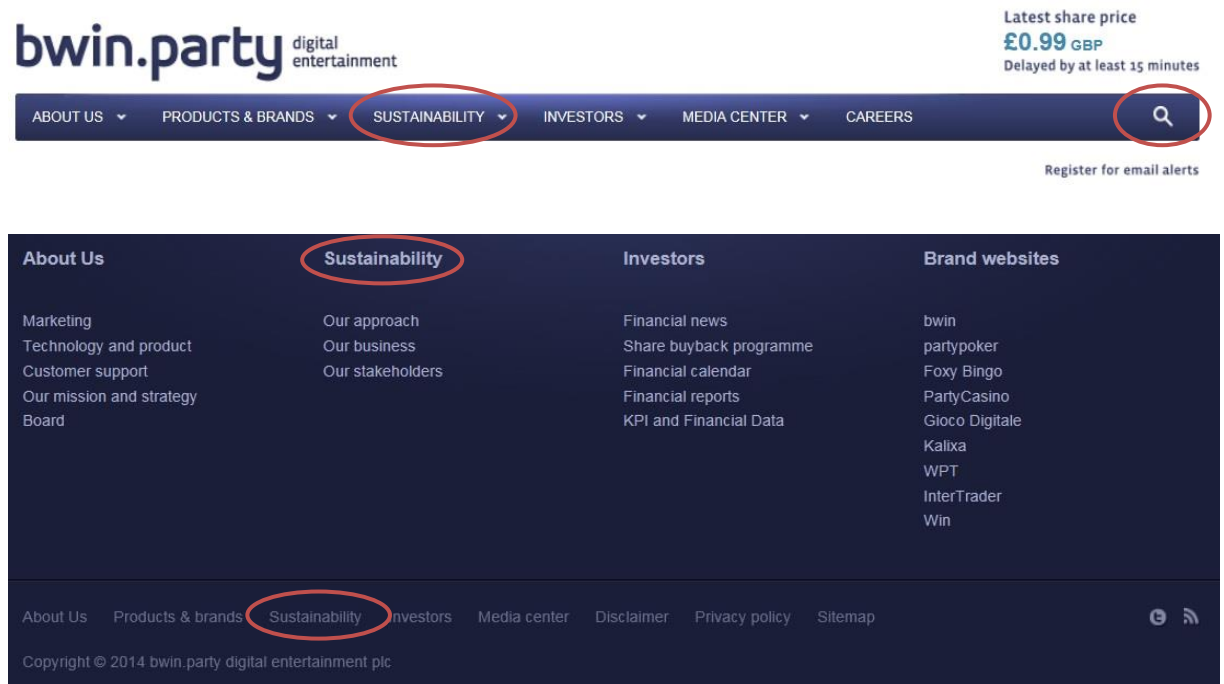


Figure 16 Bwin.Party, corporation web pages' front sheet, top and bottom of the page (Bwin.Party 2014)

The front page also included a search engine (the magnifying glass symbol at the right hand side top corner of the previous figure). One could find a myriad of results when CSR-related search words were searched for. For example, a search for “responsibility” provided 322 matches, “responsible” 306 matches, “stakeholder” 64 matches, “sustainable” 45 matches, “sustainability” 22 matches, and “CSR” 21 matches. Positive was that the contents of these matches were relevant and thus were related to CSR. Despite these positive findings, investor-related topics clearly outnumbered the CSR-related topics as can be seen from the following results. For example, the word “invest” provided 973 matches, “shareholder” 786 matches, “finance” 360 matches, and “dividend” 215 matches. Nevertheless, the accessibility to CSR-related topics was very good through the search engine.

In addition to the actual “Sustainability” page, the search engine, and a “Corporate Governance” page (that could be found beneath the topic “About us”), the corporation

web pages provided also another access to CSR-related information, namely the annual reports of the company and a short ethics committee report. The contents of the latest annual report from the year 2013 will be handled in the later sections. Now, the focus will be only on the framing mechanisms of this report that was 164 pages long. The report was divided into three main sections: “Strategic report”, “Governance”, and “Financial performance”. The last sub-header beneath “Strategic report” was “Focus on responsibility”. This CSR section was four pages long. A positive finding was however that CSR was included also to other sections. For example, the fifth and last strategic goal of Bwin.Party was named to be “Act responsibly” and two pages were devoted for this matter. CSR, and especially the financial responsibility and accountability, was present in the “Corporate Governance” section of the report, too.

Apart from the corporation web pages and the latest annual report, also two of the four leading brands of Bwin.Party were studied in this thesis as explained in previous chapters. These brands were Foxy Bingo and partypoker and they were selected randomly from the four brands. Hence, two other leading brands (partycasino and bwin) were left outside from examination. Access to CSR-related information was provided at the front pages of these brands, as can be seen in Figures 17, 18, and 19, as well as in Appendix 7, but the presence was not as clear as at the corporation web pages. One needed to scroll down the page in order to get access to CSR topics and the font size was much smaller than the actual gambling links. This was similar at both brands. Especially at the Foxy Bingo pages, the bright colors as well as pronounced pictures and images distracted from finding relevant CSR information as is illustrated in Figure 17.

The image shows a promotional banner for Foxy Bingo. On the left, a large, anthropomorphic fox mascot in a dark suit and purple shirt is holding a small dog. The background is purple with white starburst patterns. At the top left is the Foxy Bingo logo. In the top center, there is a 'Winner - Best bingo chat hosts 2013' badge from 'Player's Choice Awards 2013'. To the right, there is a button that says 'Already a member? GO TO FOXY BINGO'. The main text in the center reads 'GET £5 FREE WHEN YOU JOIN - NO DEPOSIT REQUIRED'. Below this, there is a list of benefits:

- Over £40,000,000 won every month on Foxy
- Free Foxy TV and Radio to entertain you
- Enjoy the excitement of our hosted bingo chat rooms
- Have fun with our Free games and try our wide range of slots

A green button says 'JOIN FOR FREE' with 'No credit card required' underneath. Below that, it says 'Join over 7,000,000 players a month on Foxy'. Further down, it offers a '£50 FREE WELCOME BONUS ON FIRST DEPOSIT OF £10'. At the bottom, there are three numbered steps: 1. Join Up, 2. Deposit £10, 3. Get an extra £50 FREE to Play!. At the very bottom, there are logos for various payment methods (Visa, Mastercard, etc.) and a footer with links for 'Responsible gaming', 'Contact us', 'Privacy policy', 'Affiliates', 'Help', and 'Terms & Conditions'. Small text at the bottom states: 'FoxyBingo is licensed and regulated to offer online gaming services under the laws of Gibraltar through Casara Enterprise (Gibraltar) which makes no representation as to legality of such services in other jurisdictions. We encourage responsible gambling and support GamCare. Our principal postal address is Suite 601-701 Europort, European Avenue, Gibraltar. Licensed by the Government of Gibraltar and Regulated by the Gibraltar Gambling Commissioner. Remote Gaming License No. RGL/022. Offer Terms & Conditions'.

Figure 17 Foxy Bingo, front sheet (Foxy Bingo 2014)

In Figure 17, a link to “Responsible Gaming” can be found at the front page. However as can be seen, the visibility of it is limited (see bottom of the page, red circle) and one needed to scroll down the front page of Foxy Bingo in order to find the link. Positive was that from seven possible links, it was the second, immediately following “FAQ”. However, as one can see in Figure 17, the font size was much smaller for these links. Additionally, as the page was brightly colored, it might be more difficult to find the “Responsible Gaming” link and thus get access to CSR information. Also other pages of Foxy Bingo were heavily illustrated. The link menu at the lower part of each page did however stay the same and one could find link to “Responsible Gaming” at the bottom of each page. Interesting was that at other pages aside from the front page, there were nine links at the bottom of the page rather than seven. “Responsible Gaming” was the third one after “FAQs” and “Banking” in the nine-link series. Moreover, there was a “Fair Play” link as the last one that also contained CSR information. Hence, in comparison to the front page, accessibility to CSR information was better at other pages.

The “Responsible Gaming” page of Foxy Bingo proved to be fairly long in comparison to other pages available. The page was divided into six headlines that were “Responsible”, “GamCare”, “Protection of Minors”, “Preventing compulsive gaming”, “Self limits”, and “Self-exclusion & ‘take a break’”. The first headline (Responsible) was in larger font than the other five. The “Fair Play” page on the other hand was quite short. It contained only information on guaranteeing that the odds to win are equal for every gambler and that Foxy Bingo does not influence the gambling events. In addition to the “Responsible Gaming” and “Fair Play” pages, it was noted that CSR information could not be found anywhere else at the gambling web pages.

CSR was not much more visible at partypoker’s web pages either. A link to “Responsible Gaming” could be found at the end of the front page beneath the title “Feel safe with us” with four other links. Next to this title, there was “Let us help you” title which included three further links. The links are illustrated next.

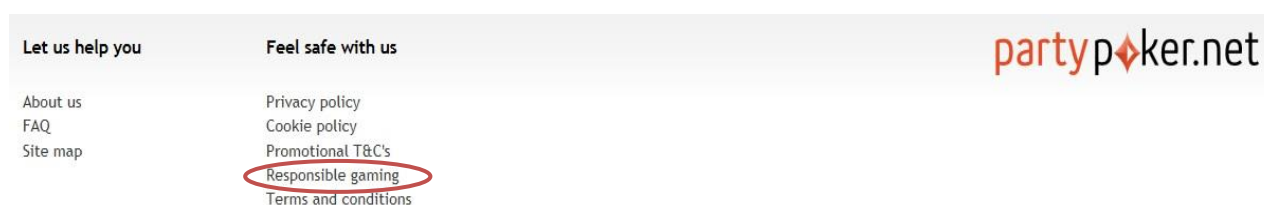


Figure 18 Partypoker, front sheet, bottom of the page (Partypoker 2014)

Positive was that when one followed any of the “Feel safe with us” or “Let us help you” links, for example “About us” link seen in the previous figure beneath “Let us help you”, a bigger link box opened to the right hand side of the page. Here, it was possible

to enter any of the “Feel safe with us” links, which made also the “Responsible Gaming” page more visible and accessible. This can be seen in Figure 19.

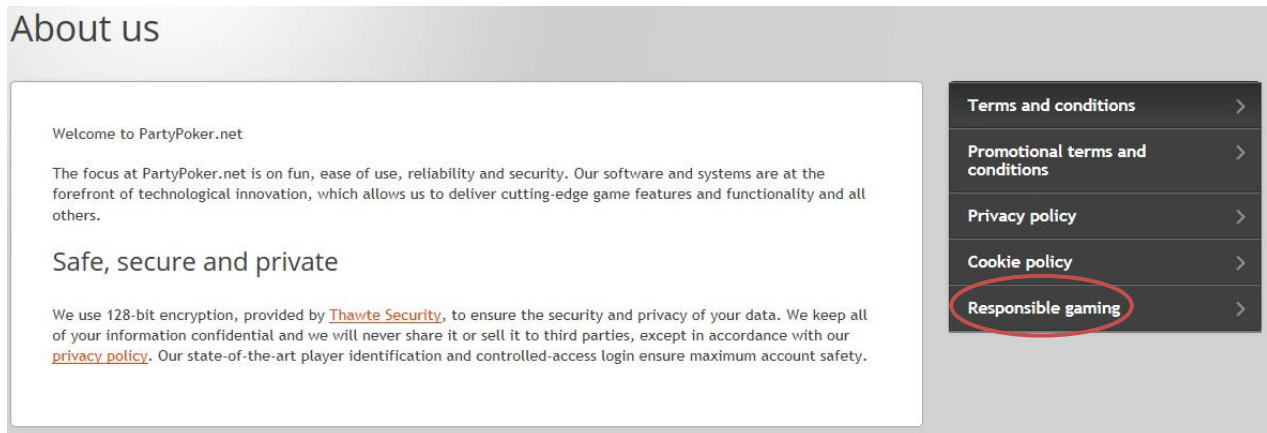


Figure 19 Partypoker, "About us" page (About us, partypoker 2014)

Despite the positive finding illustrated in Figure 19, the link box did not appear when following the links related to gambling, for example the “How to play” link. This can be seen in Figure 20. Thus, if the customer followed directly the gambling links and did not scroll the page down, he or she may not find CSR-related information by chance.

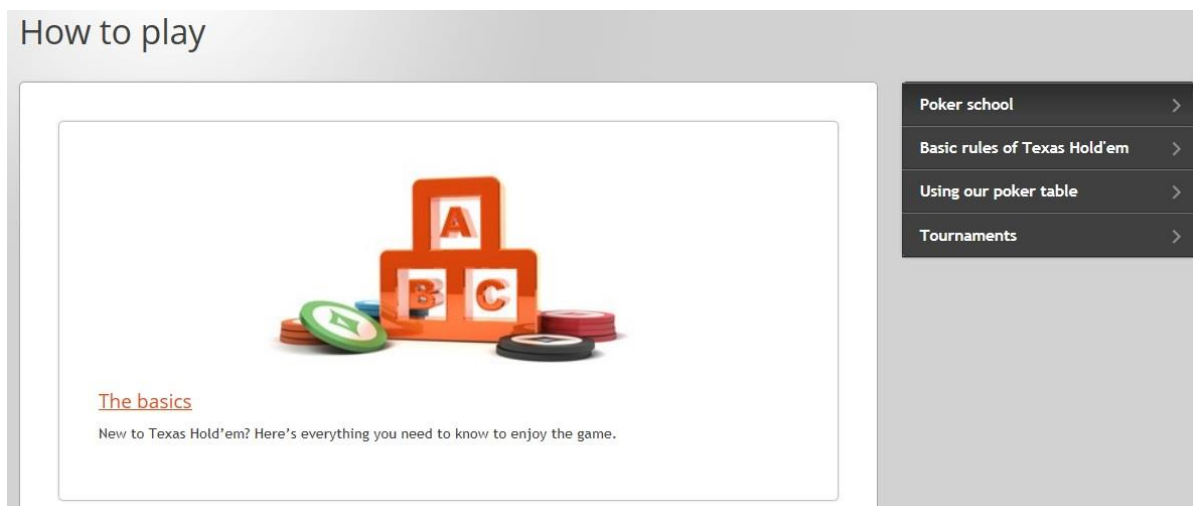


Figure 20 Partypoker, "How to play" page (How to play 2014)

As one can see in Figure 20, no references to CSR are mentioned. Moreover, the “Responsible Gaming” page of partypoker was not outstandingly long. The page was divided into “Underage players”, “People who may need to control their gambling”, and “Do you need to control your gambling?”. The first two included some guidelines and hints how to play responsibly and how to avoid underage people from gambling. The

latter included 14 self-assessment questions to which one could answer yes or no. The pages also provided links to gambling therapy and self-exclusion tools, among others. Interesting was that when following the self-exclusion tools link, it opened up into a partycasino.com sign up page, through which one could have gambled in a quick game casino. In other words, the link was directed to Bwin.Party's other brand and to a direct gambling site. The sign-up page is illustrated in the following figure.

Figure 21 PartyCasino.com, sign-up page (PartyCasino 2014)

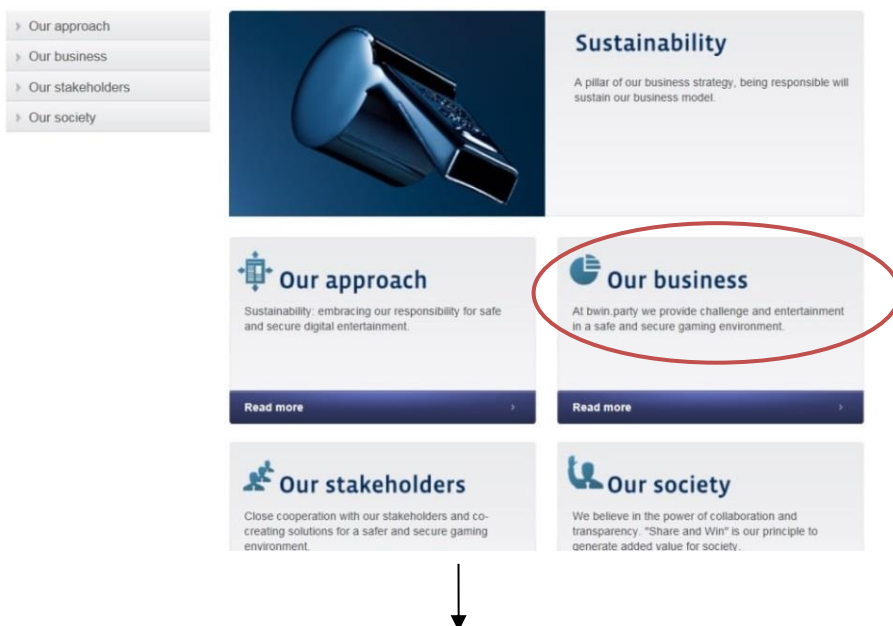
Due to the compulsory sign-up seen in the previous figure, it was impossible to know what kind of information the page would have contained, but at least the titles on top of the sign-up sign were not related to self-exclusion or partypoker in any way. Another fact of interest was that the page was in Finnish, so the page must have recognized the user's computer's URL-code and changed the language automatically to the one corresponding the user's country. This finding was very uncharacteristic to other findings in this thesis. The finding was nearly shocking as the trust of the gambler was misused; the gambler wanted to use a self-exclusion tool and not to access another gambling web page.

After these findings, the contact information and other issues were studied. The search after contact information at Bwin.Party's corporation web pages turned out to be rather challenging. For investors and press, there were separate links labeled "Investor Contacts" and "Press Contacts" and one could also register for email newsletter, but no other contact information could be found. At the web pages it was stated that "the customer is king" and that "professional customer support is essential for maintaining customer satisfaction" (Customer support 2014). However, there were no links to customer support or to company contact information. Likewise at the partypoker web pages, it

was difficult to find contact information. The only contact information was an email address that had to be found from separate sheets, for example at “How to play” sheet, at the end of the “Terms and Conditions” or in the middle of “Responsible Gaming”. At Foxy Bingo on the contrary it was easy to find the “Contact us” link at the lower part of each page. At the contact information page, an email address and a telephone service were provided. At the end of the page, address information could be found, too.

The *understandability* of the information at all of the web pages was rather good. However, the information was available only in English, with an exception of partypoker which also provided information in German. As the main market area for Bwin.Party is Europe, it was surprising to find out that information was provided mostly with one language. In the case of Foxy Bingo, it was not that surprising as the web pages were directed at British users. Moreover, the pages did not reveal signs of *multimedia technologies*. *Social media* was well represented at the Foxy Bingo pages, as there were links to Twitter, Youtube, Facebook, a blog, and an entertainment channel with some programs on online-TV and radio. Most of the communication concentrated on gambling except for a campaign collecting money for a breast cancer cause. Hence, CSR was somewhat embedded also into other communication channels. However, it was not related to the main business, for example on preventing problem gambling. At the partypoker pages, no signs of social media could be found and at the corporation web pages reference only to a Twitter account. However, the Twitter account did not include any CSR-related material.

Another factor related to understandability of information was the somewhat confusing layout of the corporation web pages. This is illustrated in the next figure series that shows how one needed to click from page to another in order to find relevant information. The arrows illustrate clicking on a new page.



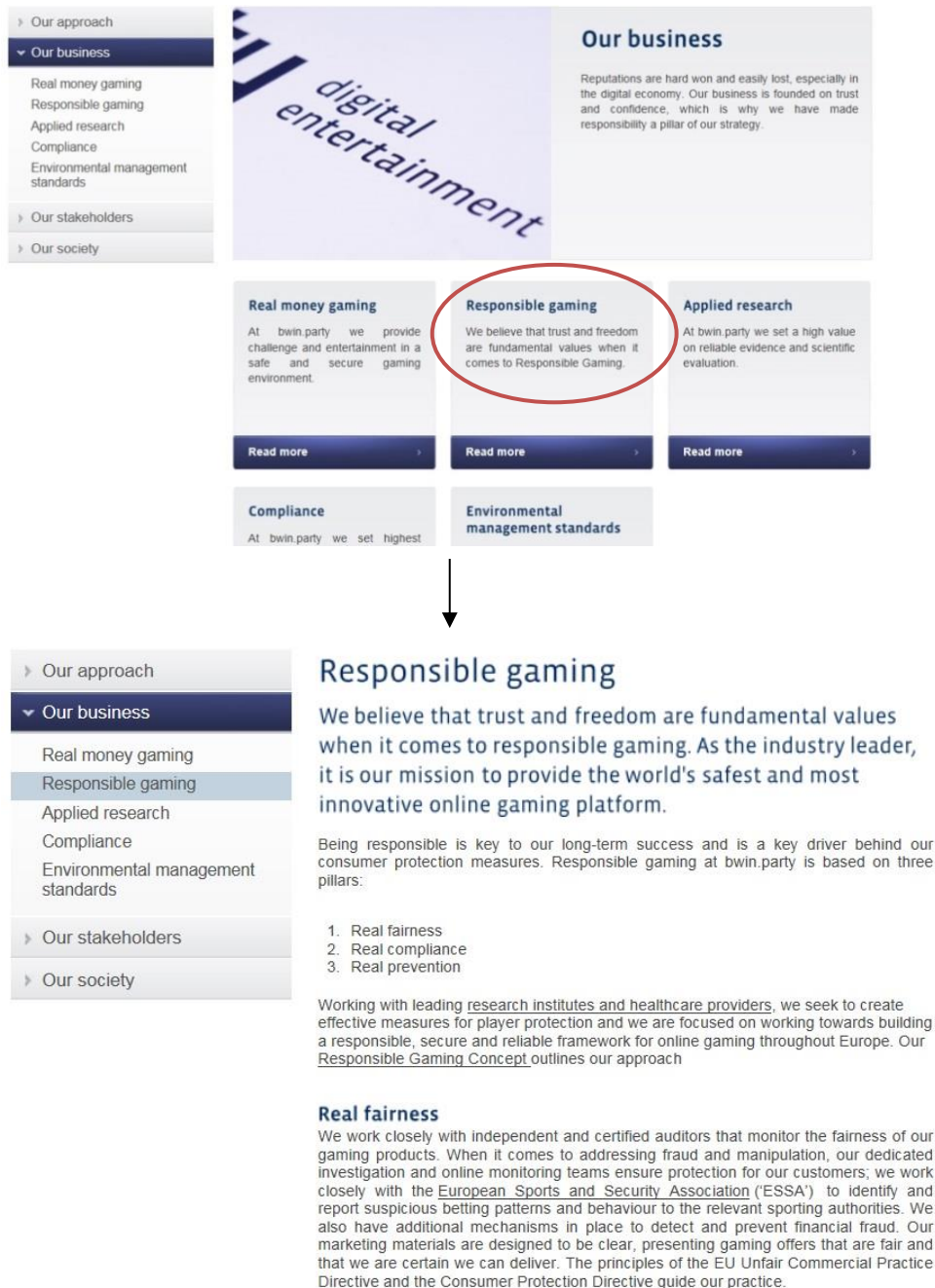


Figure 22 Bwin.Party, illustration of the confusing CSR links (Sustainability 2014; Our Business 2014; Responsible Gaming, Bwin.Party 2014)

In the first picture, one has already clicked the “Sustainability” page from the corporation front page. The second picture illustrates the situation after clicking the “Our Business” link. The third picture shows the site where one lands after clicking “Responsible Gaming”. Also from the final page, it would be possible to access even more links and to find out information as the underlined parts are fast links to related issues. As can be seen from the previous figure, one needed to click several times in order to find information at the pages. This made it more difficult to find relevant information, for ex-

ample on CSR issues. This made also the communication tools used less effective. More details on the communicative issues are handled next.

5.1.6 *Other communication tools in case Bwin.Party*

At the corporate web pages of Bwin.Party, several *communication tactics to boost credibility* were used. First, *CSR was being embedded in mission*. This could be seen at the Bwin.Party's "Our Strategy" page that could be found beneath "About us" headline. Here, five pillars of the company's strategy were represented, and the last of them was stated to be "Making Responsibility Real" (Our Strategy 2014). Additionally, two links to a CSR brochure and a CSR study were provided, which increased the credibility of the communication. CSR was also embedded in the company strategy in the annual report 2013, as stated in the previous chapter. CSR was handled also at "Corporate Governance" pages, as usual for this section. However, in other strategy-related parts of the "About us" section, CSR issues were not being addressed, which was somewhat contrary to the CSR communication presented in "Our Strategy". For example, one would have assumed that CSR issues would have been present also in "Business Overview". This lowered the *consistency of information*.

At the "Sustainability" web pages, there was also a sign of *two-sided persuasion*. For example, it was stated that "as a new company our collective policies for sustainability and responsibility have yet to be formalised" (Our Approach 2014). However, this was the only sign that could be found from the internet pages, so this tactic was not used widely. In the annual report 2013, a rather similar communication method was used, which created a sense of the company "telling the truth"; the company listed claims made by the company regarding what it said it would do, with a corresponding list of actions during the year. This was a highly effective communication method, but unfortunately not many examples of this kind could be found.

Another communication tactic that was not used widely at Bwin.Party was *leadership at industry-wide associations*. Some institutions were mentioned, but no indication was made of Bwin.Party being a leader in these associations. The only thing that exhibited a sense of the company as "pioneer" was Bwin.Party collaborating with research institutions studying problem gambling. The company had provided access to its databases and encouraged other companies to follow their example.

The company also *showcased certificates*, more specifically the environmental management certificates ISO 14 001 and OHSAS 18 001. It also introduced some regulations that the company is following, for example the frameworks of EGBA were mentioned. Links were provided to some of the regulations, but only to a fraction of them. Bwin.Party also stated of being listed to FTSE4Good Index, which ranks companies

according to their CSR and can be used as a tool to do responsible investments. This index was present also in the annual report 2013, where a large picture of the index logo was presented.

Providing links and certificates can also be seen as a sign of *factual and concrete argumentation*, which was very widely used at the web pages. Throughout the web pages, one found many links to different institutions, regulations, and projects of which Bwin.Party was part or which it supported. Additionally, there were some pictures of models illustrating how CSR was implemented in the company. Furthermore, there were some concrete numbers presented, for example on what kind of prevention measures are the most significant ones to combat problem gambling. The numbers were confirmed by a third party and references were provided, too, which strongly boosted the CSR communication.

Interesting was that especially the annual report 2013 used many facts and numbers in its CSR communication. It named for example the precise gender breakdown in the company or how many KWh of electricity each employee used per month. Furthermore, a responsibility brochure “Making Responsibility Real” found from beneath the “Our Strategy” page provided many facts on how the company is measuring different responsibility issues and gave very detailed information considering measurement issues. This was a highly positive finding as the importance of measuring was highlighted already in the ethics theories of this thesis and is also an important pillar of the GRI.

When it came to the *use of active verbs*, one could see both positive and negative findings. On the one hand, negative was that for example when talking about waste and recycling, the company named no clear numbers regarding what was being recycled. It just claimed that “our aim is to obtain the maximum benefit from all products and to generate the minimum amount of waste” (Environment 2014). This does not tell a lot about the actual recycling process. On the other hand, more precise numbers on recycling could be found from the annual report 2013. Moreover, the company used many active verbs and strong sentence formulation, for example when saying that “Trust is a fundamental customer need and for us it is a pre-requisite for longterm success: this is why we don’t just pay lip service to the concept of responsibility, but seek to engrain it into everything that we do” (Our Approach 2014). Moreover, the company stated elsewhere that “As the industry leader, it is our mission to provide the world’s safest and most innovative online gaming platform” (Responsible Gaming, Bwin.Party 2014). This can also partially be seen as *affective communication*, as the company is creating an image of itself as a strong defender of CSR values in the online gambling industry.

All in all, one can say that the places devoted to CSR were very well written and applied, and one got a trustworthy picture of the company. The message was thus constant throughout the CSR pages. Nevertheless, the *consistency of information* was not that strong when one moved to other pages. Hence, the information was mainly focused on

the separate CSR pages. Additionally as stated above in the framing mechanisms chapter, due to the extensive amount of CSR information at the corporate web pages and the slightly confusing layout of the pages, it was from time to time difficult to find relevant information. Due to the same reason, it was difficult to find out which of the CSR issues were the most important ones for the company.

The problem of the information consistency was especially true at the gambling web pages: CSR information was gathered to the specific “Responsible Gaming” pages and here, communication tools to boost credibility were used very narrowly or not at all. At the gambling pages of Foxy Bingo, positive was that the company used active verbs when saying that “we have implemented the following company policies and tools” (Responsible 2014). Beneath this sentence, there were sections for “Protection of Minors”, “Preventing compulsive gaming”, “Self limits”, and “Self-exclusion and ‘take a break’”. Most of this information was directed towards the consumer and the page contained information on how the player him- or herself can recognize problem gambling, for example through questionnaires, and help to set limits for gambling. In addition, some links for helping institutions were provided and they were highlighted with a different color and underlining. Nevertheless, the responsibility of the company for problem gambling was not highlighted at all, which implied once again that the player was to blame if he or she had problems with gambling.

In comparison, the responsibility pages of Foxy Bingo were more extensive than the ones of partypoker. The CSR pages of partypoker only provided some questionnaires for self-assessment and some links for helpful institutions. However, it has to be noted that the web pages of partypoker were somewhat different to other gaming pages, as the poker program needed to be downloaded from the web page. Thus, the page was rather simple. A Google search showed also another match for partypoker, namely partypoker.com, where it was possible to play poker directly online. However, it was impossible to enter these pages despite several attempts on several different days, weeks, and occasions.

5.1.7 *Synthesis on discourses of CSR communication*

It seems that all of the case companies still do not use all the potential that the online environment provides in terms of CSR or stakeholder communication. CSR can be seen at both corporate web pages as well as gambling web pages, but there are large differences between different communications tools used at these pages and between the firms’ CSR profiles. Table 3 puts together findings from the CSR communications chapter. In the columns one can see the different CSR communication tactics; in the rows, the companies. The company rows are furthermore divided into the corporate web

pages and gambling web pages. The alternatives that were used in evaluating the CSR communication performance of the different companies and their web pages were “non-existent”, “weak”, “moderate”, and “strong”.

Before going to the table in detail, it has to be noted that the performance “grade” is based on the average performance of the web pages. For example, although Bwin.Party’s corporation web pages showed strong accessibility to CSR issues, other framing mechanisms, such as use of multimedia technologies or access to contact information were poor or non-existent. Due to this, corporation web pages can be evaluated only as moderate in terms of framing mechanisms.

Table 3 Synthesis on CSR communications

Companies	Web pages	CSR Communications			
		Framing mechanisms	Communication that boosts credibility	Affective communication	Consistency of information
Mybet	Corporation	Weak	Weak	Non-existent	Weak
	Gambling	Weak	Weak	Non-existent	Weak
Unibet	Corporation	Weak	Moderate	Non-existent	Weak
	Gambling	Moderate	Moderate	Strong	Moderate
Bwin.Party	Corporation	Moderate	Strong	Moderate	Moderate
	Gambling	Moderate	Weak	Weak	Weak

One can see some interesting trends in Table 3. First, *the companies’ overall CSR communication has some strong tendencies*. For example, one can easily see that Mybet is the weakest when it came to CSR communication and that Unibet and Bwin.Party easily surpassed Mybet in this matter. One can also conclude that Unibet showed the strongest CSR communication at the gambling web pages whereas Bwin.Party had a strong focus at the corporate web pages. Here, one has to point out that Mybet was the only company that did not embed CSR in its mission, so in that sense the results were in accordance with the company communication.

Second, it can be concluded that *the popularity of certain CSR communication methods varies greatly*. Affective communication seems to be the most difficult one for the case companies to use, whereas communication that boosts credibility has been rather widely used. However, not every tool within the credibility tactics was being used. Especially worth mentioning is that the use of two-sided persuasion was almost non-existent, which indicates that the companies are reluctant to admit to the public their own problem areas and sectors that need improvement. Consistency of information was,

on average, also weak. This implies most companies only pay “lip service” to CSR communication and that information concerning CSR is pushed to the specific CSR pages in order to fulfill the requirements of the legislators.

For example, it was interesting to notice differences in the self-assessment questionnaire provided at the gambling web pages of each case company. At Unibet, it was interactive and the test gave a direct result and a direct link to the helping institutions’ links. This was perhaps simplistic, but positive in the sense that the link and a harsh result were provided immediately. At Bwin.Party the ideology was not as strong but also not as indifferent as at Mybet. At Mybet, it was just stated that “the more you answer ‘yes’ to these questions, the more likely you are to have a serious gambling problem” (Responsible Gaming, Mybet 2014). Additionally, at Mybet it was stated that contact information will be found at the end of the page and that one cannot make a sufficient diagnosis based on such a short questionnaire. This indicates that at Mybet, the problems related to problem gambling are possibly being trivialized and that the responsibility is consigned to the player.

Third, *there are some differences between corporation and gambling pages*, too. Especially surprising were the large differences between gambling and corporation web pages at Bwin.Party. Obviously, CSR communication was concentrated to the corporate web pages. All in all, it seems that there is a stronger tendency to find CSR-related information from the corporation web pages than from the gambling pages. However, there were mixed results on this, as some companies concentrated their CSR information on the gambling web pages and some on the corporation web pages. Moreover, responsible gaming was present at every gambling page. The hard regulation has most probably a robust impact on this however.

Something that was in common for every case company was that *CSR was visible at both the gambling and corporate web pages, but if one is only interested in gambling, one will not accidentally come across with these issues*. This is due to the fact that at the pages, where one could find the gambling actions, the visibility of CSR lowered substantially. Hence, it must be questioned whether the companies really want to communicate about CSR to their customers as the gambling sites are the places where it would be the most fruitful to communicate about these issues. Moreover, it has to be emphasized that from the possible 24 evaluation cells, only two scored the grade “strong”. Furthermore, almost two thirds (15) of the cells scored “weak” or “non-existent”, which does not give a good picture of the top three companies in the online gambling industry. Next, focus will be on the discourses of CSR practices.

5.2 Discourses of CSR practices

5.2.1 *Discourses of CSR practices in case Mybet*

The gambling web pages of Mybet concentrated solely on the *main business*. However, the contents were relatively scarce and the issues could have been handled in more detail and in various places instead of concentrating only on the CSR pages. There were also no *cross-sector partnerships* mentioned or represented at the web pages. Moreover, the *diversity of CSR issues* was low at the gambling web pages as there was no indication on environmental or financial issues. In addition, stakeholder representation was weak.

The company showed extensive pages for shareholders and press at the corporate web pages, but the issues were not related to CSR at all. Additionally, other stakeholders, for example employees, were not mentioned anywhere. The gambling web page was obviously directed to gamblers and the information concentrated mostly on gambling issues. Apart from the gamblers, a “Partner Program” page could be found. Here, it was possible to apply to an affiliate program, to become a betting shop owner, or to offer gaming products for Mybet. Nevertheless, other stakeholders could not be found from the pages.

At the corporation web pages, almost no information related to CSR could be found, so one could not evaluate the discourses of CSR practices. The only place that indicated some CSR issues was the “Corporate Governance” page, but after a closer look on the contents, no actual CSR issues could be found at these pages or at the “Corporate Governance Statements” to which the page provided links with. With regards to stakeholders, only investors and press were represented. For example employees, NGOs, or gamblers were not mentioned at the corporation web pages.

5.2.2 *Discourses of CSR practices in case Unibet*

Diversity of CSR issues handled at the corporation web pages was rather good as the company named environmental, social, and financial issues. In relation to the stakeholders, the company named employees, industry, players, communities, suppliers, and the environment. Investors and the media were not mentioned at the CSR web pages, but as the company had specific pages for both of these stakeholders, they seemed to be of importance to the corporation. There were also many indications to the environment, the industry, the employees, and the players. Hence, it seems that all sides of triple-bottom line and the most relevant stakeholders were well represented at the company

web pages. Despite the fact that the company named communities as an important stakeholder, no actual *cross-sector partnerships* with societies or communities were named at any of the internet pages of Unibet. This reduces the company credibility in this matter.

Concentration on the main business was somewhat good at the corporation web pages. For example, there was a page dedicated to responsible gambling. However, too much focus seemed to be on environmental responsibility – a part that is not Unibet’s main business and thus less strategic than for example problem gambling. For instance, at the end of the introductory text of the “Corporate Social Responsibility” page, the company stated that “Unibet has set itself some challenging CSR objectives for 2013” (Corporate Social Responsibility 2014). Right after this statement, there were facts related only to climate change and Carbon Disclosure Project (CDP). After scrolling down the page, there was content to other CSR topics, too, but as the environmental aspects were emphasized right after the introductory text, the reader might think that CSR equals environmental responsibility at Unibet. Thus, too much emphasis was given on that sector.

At the gambling web pages, concentration was much more on the social aspects of gambling, so the concentration on main business was very strong there. However, as other issues were not handled, the diversity of CSR issues was not strong at the gambling web pages. Apart from the gamblers, another stakeholder group that was somewhat to be seen at the gambling web pages was the employees, as there was a direct link to the “Career” web pages of Unibet.

5.2.3 *Discourses of CSR practices in case Bwin.Party*

The corporation web pages showed good presence of different stakeholders, as media, investors, and employees were mentioned already in the head topics at the front page. A closer look to the sustainability pages revealed also other stakeholder groups, such as gamblers, local society, and NGOs. Additionally, the annual report 2013 named suppliers and regulators. The *diversity of CSR issues* handled was very good also from other points of views as environmental, social, and economical issues were encompassed widely at the web pages and especially in the annual report and other sources provided at the corporate web pages.

Despite the fact that Bwin.Party handled a wide variety of CSR issues, it did not immensely diminish the company’s focus on the main business. For example the social CSR issues, such as cooperation with problem gambling research institutions or donations to charity, were mostly connected to the *main business* and thus a positive finding. However, not every CSR issues presented at the company web pages was related to the

main business. For example, the volunteering activities of the Bwin.Party employees that were supported by the company were mostly irrelevant to the main business. This seemed to be a conscious decision as it was stated at the sustainability web pages that the company does not exclusively concentrate on supporting causes in its main business area. Nevertheless, these volunteering activities and other projects with the local societies proved that the company has some *cross-sector partnerships*, which was another positive finding.

5.2.4 *Synthesis on discourses of CSR practices*

The results from the CSR practices chapter are now put together in Table 4. As with Table 3, this table also uses “non-existent”, “weak”, “moderate”, and “strong” as alternatives to evaluate the CSR practices of the different companies. The evaluation was based on the average performance of the corporate and gambling web pages. The different CSR practice methods can be seen in columns whereas the different company web pages are illustrated in the rows.

Table 4 Synthesis on CSR practices

Companies	Web pages	CSR Practices		
		Diversity of CSR issues addressed	Cross-sector partnerships	Concentration on the main business
Mybet	Corporation	Weak	Non-existent	Non-existent
	Gambling	Weak	Non-existent	Moderate
Unibet	Corporation	Strong	Non-existent	Moderate
	Gambling	Weak	Non-existent	Strong
Bwin.Party	Corporation	Strong	Moderate	Strong
	Gambling	Weak	Non-existent	Moderate

As one can see from this table, *there are a lot of variations between the different CSR practices*. Cross-sector partnerships were almost non-existent at every web page whereas concentration on the main business was, on average, moderate. Diversity of CSR issues addressed did have some variations. However, one can see that especially at the gambling web pages, CSR issues were not addressed in a large variety. This can be seen partially as a positive finding, as the information has been directed to gamblers and their possible problems. However, it could have been assumed that direct links to corporate

web pages would have been provided more often for people who are interested in finding more information on CSR issues.

One can also conclude that *there are robust differences between the companies*. Also here, Mybet shows the weakest performance. It was difficult to evaluate the performance of Mybet, as there were almost no CSR data to evaluate. Similarly to the previous table, also here Bwin.Party's corporate web pages were the strongest from all possible web pages. It was also the only web page, where one could find signs of cross-sector partnerships. The second strongest web pages belonged to Unibet, which seemed to have the most consistent overall CSR performance. Now, as the synthesis has been drawn on the CSR practices and earlier on CSR communication, one can move on to reflecting the results in the context of the theoretical framework.

5.3 Results in the context of the theoretical framework

As seen in the previous chapters, there are many differences in the communication strategies of the case companies. Regarding the theories introduced in this study, one can see the conclusions in the following Table 5. The rows represent the different CSR strategies introduced in Chapter 3 and the columns the performance of the case companies. In the case of triple bottom line, performance was evaluated according to the grading of "non-existent", "weak", "moderate", and "strong". Next, it was estimated how much convergence the companies showed to GRI reporting. The scale in use was "none", "some" and "strong". In the stakeholder theories' part, it was considered whether the companies had involved different stakeholders to the communication strategies and whether all relevant stakeholders were represented. Answer possibilities to these questions were "no", "partially", and "yes".

Ethics as a differentiation strategy was evaluated in the terms of whether the companies had proven signs of ethics differentiation. The scale here was "not in use", "partially in use", and "in use". Carroll's pyramid was evaluated according to the pyramid's levels, "1." corresponding to the lowest level and "4." the highest level. Answer possibilities for the legitimacy part and communicating about responsibility issues were "no", "partially", and "yes". In the legitimacy part it was questioned whether the company legitimated its actions at its web page. Communicating about CSR issues considered whether the case company communicated about CSR or not.

As one can see in the table, the *triple bottom line* was clearly present at the company web pages of Unibet and at the corporate web pages of Bwin.Party. This indicates that the companies have a wide spectrum of CSR interests. Mybet focused mainly on the financial issues and presented the compulsory social issues at its gambling web pages so there is a lot to improve in this matter. As regards *GRI standards*, Mybet showed the

least convergence and Bwin.Party the most convergence with it. The convergence of Bwin.Party resulted especially from the fact that it specifically stated performance indicators to measure the CSR performance of the company from different areas of the triple bottom line. Additionally, it had indicated some specific needs for sustainability (digital environment and responsible gaming) and had focus on these aspects. Mybet did not specify any measures for CSR and it did not bond them with strategy or management approach. Unibet had some convergence with GRI as it did notice CSR in its strategy and management approach. However, the company did not indicate what kind of measurement is the most essential and what the specific measures of CSR are.

Table 5 Case companies in the CSR theories' context

CSR theories	Case companies		
	Mybet	Unibet	Bwin.Party
Triple bottom line	Weak	Moderate	Moderate
Accordance with GRI	None	Some	Strong
Stakeholder involvement	No	Partially	Yes
Ethics used as a differentiation strategy	Not in use	In use	In use
Level of Carroll's pyramid	2.	2. / 3.	2. / 3.
Legitimizing actions via CSR communication	No	Partially	Partially
Communicating about responsibility issues	Partially	Partially	Partially

There were large differences between *stakeholder involvements* between the companies as seen in the table. Mybet had recognized almost no stakeholders and directed only marginal online communication to them. It could be argued that the company had forgotten about even some definitive stakeholders, such as employees and the society. This might bring some problems for Mybet in future, as the society is the stakeholder that legitimates the actions of the company. In the cases of Unibet and Bwin.Party, all primary stakeholders could be found. Bwin.Party had included even some expectant stakeholders, such as NGOs and research institutions, in its online communication, which indicates that stakeholder involvement of the company is on a high level.

From the results illustrated in Chapters 5.1 and 5.2 as well as from the Table 5, one can only conclude that there was a clear lack of a *strategic approach* in the CSR communication of Mybet. Mybet on the other hand did not even claim to have a priority in

CSR issues and this could be clearly seen in the lack of CSR performance. In the cases of Bwin.Party and Unibet, strategy was more clearly involved in CSR issues. The companies also claimed to be ethical providers of online gambling and argued this strongly in their communication. For example, Unibet seems to have an essential role when directing the whole industry towards a more ethical direction as it has many leadership positions in industry-wide associations. In addition, Bwin.Party is pioneering the research into the area of problem gambling and had the strongest corporate web pages among the case companies. However there were some inconsistencies in this matter. For example, CSR should have been more visible at the gambling web pages of Bwin.Party.

When evaluating the companies to the levels of *Carroll's pyramid*, one cannot say that any of the companies would be clearly at its highest level. This is indicated in the results of the table. It makes it even more difficult to evaluate the issue, because there were many differences between the corporate and gambling web pages of a same company. Nevertheless, it could be evaluated that Mybet is on the second level (legal responsibility) of the pyramid, as it is obeying the law and fulfilling all the legal requirements. Unibet and Bwin.Party could be evaluated to the middle ground of the second and the third (ethical responsibility) level of the pyramid, as there were many indications that these companies are trying to do more than the law requires. As there still was many aspects to improve and as many CSR issues were required by the legislation, the companies could not be evaluated as being totally on the third level of Carroll's pyramid.

When it came to evaluating the companies in the terms of *legitimacy* and legitimating their actions in their online communication, no simple answer could be given in the cases of Bwin.Party and Unibet. On the one hand, the companies did indicate that they are operating in a difficult industry sector and that there are many responsibility issues to be taken aware of in this industry. On the other hand, a lot was left unsaid and undone and many places for improvement could be found. Additionally, many of the actions and communication aspects were required by the legal norms and industry regulations as described in Chapters 2.2. and 2.3. Mybet was the weakest one also in this category, as it seemed to have rather arrogant attitude towards industry regulations and CSR issues.

The *communicating about responsibility* row in the table is basically a synthesis on the Chapter 5.1. Each of the companies have been evaluated as partially communicating about CSR as there were many signs of the firms doing this. However, there are still many aspects in which the companies could improve their CSR communication. For example, improving the consistency of information as well as adding more factual arguments concerning responsible gaming would be advisable. The companies could also add two-side persuasion as it was almost non-existent at the moment. Unibet could concentrate more thoroughly on its main business, namely online gambling and problems related to that whereas Bwin.Party should emphasize CSR more strongly also at the

gambling web pages. Mybet has a lot to improve in every area of CSR communication and practices. Due to these matters, the companies could not have been seen of executing CSR communication in a full extent. The next chapter continues evaluating the companies and the contribution of the study from different perspectives. In addition, the concluding remarks will be given.

6 CONCLUSIONS

The concluding remarks have been divided into four sections and the most important findings are marked with italics. First, the main findings of the research will be provided. Here, the research questions will be answered. Second, theoretical and methodological contribution provide information on how this thesis corresponds with the current theoretical and methodological scheme, how the thesis improved them, and what kind of theoretical and methodological insights could be seen along this study. Additionally, arguments will be provided on how theory and methodology could be further developed with the help of this thesis. Third, managerial and regulatory implications provide conclusions on what the companies could and should learn from the results of this thesis and what kind of managerial insights this thesis provided with. Moreover, regulatory implications concentrate on findings relevant to the regulative institutions and how the regulations could be improved. Fourth and finally, limitations of the study will be discussed together with suggestions for future study.

6.1 Main findings of the research

By answering the sub-objectives of the research, we can move towards answering the main purpose of the study. In answering the first sub-objective of “what kind of role CSR plays in the online gambling industry according to the online gambling corporations” one can say that *CSR seems to play a large role in the online gambling industry. However, the role of CSR is not as significant as anticipated, not as significant as the organizations claim, and not as significant as it could be.* Moreover, as the industry is highly regulated, it seems to be challenging to know what the companies would do without the regulators, i.e. what is the input of the companies themselves. Some indications towards higher standards of CSR were provided by Unibet and Bwin.Party so it seems to be possible to conduct in CSR without compromising profitability if the companies just have enough willpower. Additionally, these companies prove that sinful industries and CSR can be reconciled.

The second sub-objective of this study was “to find out how the online gambling corporations legitimate their actions at their web pages”. *It seems that legitimacy was gained mostly by directing the communication to the most important stakeholders, namely the players, the investors, the regulators, and the media.* In addition, in the cases of Unibet and Bwin.Party communication was directed to NGOs, as there were essential amounts of aspects related to environmental concerns (Unibet) and to social concerns (Bwin.Party). Nevertheless, the communication towards the consumers/players could be improved and the information at the web pages should be updated more often. In many

cases, most of the information was directed to the shareholders and to financial issues. In addition, there are still many communicative tools that the case companies could use in order to boost their credibility as a responsible actor in the industry. This is especially true in the case of Mybet.

The third sub-objective was “to describe different CSR communication strategies in the online gambling context”. As it could be seen, *the companies used many different communication strategies and the strategies varied strongly throughout the companies*. Mybet concentrated mostly on showcasing some certificates and using active verbs and concrete arguments in some places. At Unibet, the communication was boosted mostly by environmental certificates, responsible gambling guidelines, and showcasing leaderships in international associations. Moreover, Unibet named many CSR goals for the year 2013 and highlighted the importance of responsible business. Bwin.Party used affective dimension of communication and boosted its communication especially by embedding it to the strategic goals and by using concrete facts and arguments. However, all of the companies could have used more active verbs and two-sided persuasion in their communication to create a more trustworthy image of themselves. Furthermore, the use of actual and concrete arguments could have been more wide-ranging at all of the case companies’ web pages.

With the help of these sub-objectives, one can now answer the main purpose of this study, namely “to find out how companies operating in the online gambling industry communicate about their CSR actions to consumers at their web pages”. *It seems that at least Unibet and Bwin.Party are already communicating about their CSR actions and commitment rather widely*. It also seems that CSR is of importance to the companies. However, *the communication can be improved in many ways* as has become clear throughout this and the previous chapters. One of the ways would be to add interactivity with the consumers for example through different technologies and social media. In addition, more emphasis should be given on the framing mechanisms of the web pages as well as the use of active verbs and concrete arguments. In the case of Mybet, all aspects of CSR communication should be improved and CSR should be embedded more tightly to the strategy. With these mechanisms, it could be possible for Mybet to receive license to operate from various stakeholders.

The findings of this study are partially alarming as the case companies represent the largest companies in the industry. *There are major varieties between the companies’ CSR communication and clear shortcomings in some parts of the online communication*. Moreover, the trust of the consumer was broken in some places, for example when following the link to self-exclusion tools from partypoker’s web pages and ending up to a sign-up page of partycasino.com. If this is the standard that the biggest players in the industry have set with regards to CSR communication, it is probable that the smaller players are performing even worse. Moreover, the regulators are most likely concentrat-

ing on the larger companies, so the smaller companies might have fewer incentives and pressure to perform according to the regulations or exceeding the legislation.

6.2 Theoretical and methodological contribution

The theoretical and methodological contribution of this thesis has to be highlighted, as it was in focus throughout the research and a starting point for finding results. The thesis modified the framework of Du and Vieira (2012, 418) by adding tools to the framework to better encompass the areas of CSR communication and online gambling industry. The ideas to modification were stemming from the selected CSR theories and from the special needs of the online gambling industry as well as from discourse analysis. *Hence, theories used in commonplace CSR discussion were modified into a methodological framework formed specifically to a specific sin industry and a specific method.* Moreover, the model was used in evaluating real-life situations and case companies' performance. Thus, theories were embedded into business and new insights of the case companies could be found.

With the help of this model, it could be seen that *the results of this thesis were partially mixed with regards to the current theoretical models.* On the one hand, the companies concentrated on the main business and used communication tools to legitimate their business actions. Moreover, triple bottom line was quite well in use and CSR was embedded in strategy in some cases. This all supports the idea that CSR is more important in the sin industries than in the "mainstream" industries and that companies receive strategic advantages from CSR commitment. On the other hand, a lot of the CSR contribution was required by the law and regulators, which made the contribution less plausible. Furthermore, stakeholder involvement was not that well developed and there were many inconsistencies with the CSR actions and CSR communication. Hence, there seems to be many communicative issues that could be improved. This supports the arguments on greenwash and bluewash.

Despite the fact that the mixed results of this thesis support the mixed view on sin industry research, *it could be proven that sin industries and CSR can and should be reconciled with each other.* The discussion in Chapter 3 showed that the commonplace CSR theories could be applied also in sin industry context and nodes between these controversial fields of business could be found. Moreover, the results of this thesis proved the discussion right, and that the companies are performing CSR actions and CSR communication at least to some extent. Nevertheless, it could be noted that *there is still a lack of theories and models that specialize in controversial industries.* Moreover, it could be seen that the theories did not often provide the companies with many insights on how the theories could be applied in action. Hence, new theoretical and methodolog-

ical tools could be developed in order to help the organizations to evaluate their CSR commitment. For example, in the stakeholder theories, there could be more examples given on how to evaluate the urgency, power, or legitimacy of the stakeholders. The methodological framework formed in this thesis can also be used in future studies and further modified to meet the purposes of future research.

6.3 Managerial and regulatory implications

In the empirical part of the thesis, it could be clearly seen that communication of the sin industry companies did not always correspond with the actions made. There thus seems to be a lot to improve in the CSR communication of the online gambling companies, as argued throughout the empirical part of this study. Knowledge and information might exist, but it is not always wisely displayed from the consumer's point of view. Finding relevant CSR information should not be as confusing and difficult as it is at the moment. Here, *a consumer-oriented mindset is needed*. Consumer-orientation should also be seen in the contents of the issues handled at the web pages: more issues on problem gambling and its prevention and less on environmental or financial issues, for example.

The companies need to embed CSR into strategy and provide more factual information as well as concrete arguments on CSR engagement. For example, if the companies are saying they are cooperating with third parties, some concrete facts about this could be shown to boost the communication. The companies should also *improve their two-sided persuasion and provide more consistent information throughout the web pages*. Most importantly, they could think of to whom they are directing the communication and what they want to achieve with the communication.

In the empirical part it could also be found out that none of the case companies used GRI reporting or any other CSR reporting schemes. No CSR measures were mostly named and they were not part of any accredited CSR reporting scheme or audited by a third party. On the one hand, it was very surprising that the sin industries did not widely report on CSR issues. On the other hand, it was not that surprising to find no CSR reporting as the results could in the worst case be seen as a false or greenwash/bluewash by the public. However, due to this, it would be essential and advisable for the sin industry companies *to improve their CSR reporting and measuring*.

Another interesting finding of the thesis was the juxtaposition of the responsibility of the company and the responsibility of the gambler. Mostly, there were indirect implications that the companies were blaming the gamblers for their problems. It became apparent that in some points the companies were eluding their responsibility to tackle problem gambling. *Additionally, the lack of two-sided persuasion indicated that the companies are reluctant to admit their mistakes and possible challenges that they face.*

In future, this cannot be seen as a plausible communication tactic. The theories express the importance of admitting weaknesses to the public. This makes the companies seem more trustworthy. Of course, it also exposes the companies to vulnerabilities, but not making these communicative changes might cause more damage.

The social media and interactive tool usage could also be improved. As more and more people are using social media, this is the channel where the companies should be active. Moreover, CSR should be seen in these channels more often as it was now almost non-existent in other communication channels other than web pages. All in all, *the companies should conduct into a larger variety of CSR communication tools and practices.* It is difficult to see that the companies would face negative feedback or problems when adding CSR-related information to their communication – on the contrary. One can conclude from the companies' CSR actions that the CSR communication is not entirely successful. Thus, *a new social reality is not created by the companies and a robust CSR discourse is not built.*

In this thesis, it could also be seen that the regulatory requirements for online gambling companies are very strict and that there is a myriad of different legislation and regulation that the companies need to follow. *This strict regulation has obviously been productive, as CSR was present in the communication patterns of every case company in this thesis.* Thus, it indicates that CSR is present also in the communication patterns of other sin industry companies – the level of commitment to CSR in smaller companies can be questioned though.

Despite the fact that the companies are following the regulation, one could notice that the companies are not doing much in addition to it. For example, one could see that the requirements of WLA's RGP and RGF were surpassed only narrowly. *A solution to this could be clearer instructions with more concrete examples as the guidelines still leave too much consideration for the companies.* The current guidelines in use create CSR practices that are inconsistent between the companies. Additionally, *the companies could indicate more clearly to which regulations they are leaning on – both at the international and national level.* This would make the CSR actions more transparent and easier for the public to follow and reflect on. The companies should also remember that in future, the corporations need to do more and more with regard to CSR as could be seen from the decision of EP. Hence, the companies could achieve strategic advantages by devoting to CSR communication already now.

A surprising discovery was how the companies can avoid some elements of CSR and make decisions that are contrary to the ideology of CSR. For example, the wide use of tax havens was an interesting yet a negative finding. The web pages of the case companies included arguments about the case companies controlling the gamblers and possible problem gamblers. However, *nothing concrete could be found on how the companies are actually preventing problem gamblers from gambling if the gambler him- or herself*

does not want any help or does not do any self-assessment. A possible reason for the reluctance of revealing such information is that otherwise problem gamblers could find ways to avoid such preventive tools. However, this seems rather implausible. The more plausible explanation is that the online gambling companies are not caring enough to make changes to their policies. It could be argued that the regulators could and should pay more attention to this issue in future by making the regulations tighter in this matter.

Another interesting finding in this thesis was the substantial differences in CSR communication and practices between the different case companies. Moreover, there were large differences in where CSR-related information could be found: at the corporation web pages or at the gambling web pages. Additionally, there is no guarantee that the gambler will come across with CSR issues online if the gambler is determined to focus only on gambling-related matters. The mixed results raise some questions on the functionality of the regulation. Hence, *regulation should more clearly distinguish what kind of information should be found at the web pages of the companies and where it should be found.* Now, too much is left for the companies to decide, which makes the policies disorganized and confusing for the consumer.

Perhaps surprisingly, the *country-specific regulation did not seem to affect the companies' performance very much.* There were of course company-specific differences, but further research on this would be needed to see whether the differences have to do with the main market or the origin country of the company. One reason for the little effect of country-specific regulation is that the overall regulation is already very strict and that the North-European country regulation is rather similar to each other. Due to this, the country-specific issues do not have such a wide impact on the online communication as they might have if the chosen companies would have operated in totally different geographical areas. This is highly interesting as it was also found out that the attitudes in the European markets are getting more liberalized. The first thought could be that the liberalization of the markets would be in opposition to the stricter regulation. On the other hand, it might also be thought that stricter regulation is the prerequisite for the liberalization of the markets. This is something that the regulators could think of more carefully in future. Additionally, this is a very interesting insight for the gambling companies, as liberalization usually means more business and thus more profits.

In conclusion, the myriad of regulations is most definitely confusing for the companies. The overlapping of the international, national, regional, institutional, and other regulatory schemes is not serving the industry in the best way possible. In addition, it leaves too many liberties for the companies, which might lead to poorer CSR commitment and gambler protection. Hence, *the regulation schemes should be cut down, unified, and reorganized into a clearer ensemble.* Nevertheless, this might be a difficult task as the individual countries most probably want to decide about their own country-

regulation. As no changes are to be seen, this means confusing times for MNCs operating in the industry also in future.

6.4 Limitations of the study and proposals for future research

This study focused only on the web page communication of the case companies. Nevertheless, *web pages are not the only channel through which companies offer information to consumers and thus web page analysis does not necessarily provide the whole picture of CSR communication of the company.* This might limit the generalizability of this study. Additionally, as online communication can be updated constantly, it is questionable how long these results can be applied further. However, this is the reality of every study method and the focus of this research was on the current online communication of the case companies. Moreover, social media channels were studied, which improved the overview on online communication. Thus, the research methods answered the research purposes well despite this limitation.

Another limitation of this study is *geographical*; although the case companies claimed to serve global markets, the customers were still limited mostly to Europeans. Thus, wide generalizations cannot be made with regards to Australia, North-America, or other geographical areas. *This limitation has also some benefits.* The internet penetration is high in Europe, which makes online communication in these countries and markets increasingly important. This is an important notion as the meaning of online communication is easily being over-evaluated. In fact, only 24 percent of developing countries in Asia and Africa have access to the internet. (Laaksonen et al. 2013, 10.) Another benefit is that the case companies had more aspects in common which makes the comparison of them easier.

In addition to the previous limitations, *it is unclear how important CSR issues are for the customers of the case companies, and thus how essential it is for the companies to communicate about these issues.* Hence, the companies might not represent the industry as well as planned. By choosing more than one case company, this limitation could be somewhat diminished. Additionally, it was studied whether the companies stated of embedding CSR in mission, which provides us with some information on the importance of CSR issues of the companies. Yet, it has to be remembered that the results can be applied only to the gambling industry, as other sin industries differ in many aspects.

A further possible limitation can be seen from the regulative viewpoint. As the industry regulation is very strict, *it is difficult to say whether sin industry companies are communicating about CSR issues because they want to or because they have to.* This is however something that is almost impossible to find out. Furthermore, it does not re-

move the fact that companies still need to communicate about CSR. Yet, it has to be questioned whether the communication can be seen as trustworthy. In this thesis, source criticism and critical mindset was being used when evaluating the communication results. However, the absolute truth about this issue is very hard to canvass.

Despite the limitations, the findings in this study provide good premises for future studies. For example, the gamblers could be interviewed in order to find out about the *direct CSR communication to gamblers*. Research could concentrate on surveying the visibility of CSR during the actual gambling action or even whether gamblers are interested in these matters. Another possibility could be to open up a gambling account in order to survey for similar questions. Interesting could additionally be to conduct into quantitative analysis in order to find out more robust results concerning the whole industry, including also smaller companies. Additionally, the case companies could better represent the *global online gambling markets* in order to receive a truly global insight to this matter.

In this thesis, there were no signs of differences in the country-specific gambling web pages. Moreover, the country-specific regulation did not seem to have a large effect on the companies' actions. However, it would be interesting if future research would concentrate on finding *possible differences in country-specific communication*. These findings could then be evaluated against national preferences in CSR actions and CSR communication. Also other cultural difference models could be added, for example the famous framework of Hofstede. Additionally, it could be studied whether *strong commitment to CSR has any relation to success in the sin industries*. Interesting would also be to see whether there are any *differences on CSR communication between big and small online gambling companies or to other sin industry companies*. To these study purposes, a quantitative approach would perhaps be more relevant.

All in all, one can see that the thesis provided many new insights to the CSR communication of online gambling companies and thus to the sin industries. Another important contribution was to provide new premises and ideas for future research. As referred in the introduction of this thesis, the definition of sin industries changes over time and culture. Thus, new sin industries are being born at the moment. Hence, there is always a lot to discover and to study in future.

7 SUMMARY

The aim of this study was to find out how companies operating in the online gambling industry communicate about their Corporate Social Responsibility (CSR) actions to consumers at their web pages. Thus, the focus was on the so-called sin industries that are often related to harmfulness, unethical business, and unproductiveness. In addition, sin industries are described to deal with products and services that can be considered controversial. Nowadays, the alcohol, gambling, and tobacco industries are most often considered to be part of sin industries, which was also the context of this study. However, it has to be remembered that the definition of a sin industry is always related to time and culture.

When one looks at the characteristics of the sin industries, it might seem rather absurd to connect these industries with CSR. However, there are studies that have shown that CSR engagement is even more important for sin industries than for normal industries and that CSR has a positive effect on firm value in sin industries. Hence, there are interconnections between sin industries and responsible business. With CSR this study referred to an ideology where company takes mostly voluntary actions towards various groups of stakeholders and the environment. In other words, the company goes beyond the legal norms and regulations.

The study was structured as following. First, the online gambling industry as an example of sin industries was introduced and the international and country-specific regulative environment in it was described. Second, the ethical framework and ethical theories were represented. Here, only the most essential ones concerning the study subject were explained. At the same time, it was explained how these theories contribute to the sin industry context. Third, the methodological approach of this study was represented. Fourth, the results of the web page analysis of Mybet, Unibet, and Bwin.Party were described. Finally, conclusions, implications, and limitations of this study were provided and the study purposes were answered.

The online gambling industry provided an interesting study point as it has shown steep average growth rates of 11 percent during the past five years. The industry was estimated to have a gross profit of 32.5 billion US dollars in year 2012. More importantly, the industry is a source of controversies. On the one hand, it is a source of working places as well as tax incomes and a part of the profits are used in charity work, but on the other hand, the industry is related to problem gambling, gambling debts, decreased productivity in the working places, and suicides. Moreover, the online gambling environment is even more controversial as people are more likely to lose the sense of time and money online.

Thus, it was interesting to study how CSR would be seen in the industry. The theoretical framework of this study consisted of the triple bottom line theory, stakeholder

theories, ethics as a differentiation strategy, Carroll's pyramid theory, legitimacy theories in the sin industry context, and communication theories. In this way, this study could conduct a thorough ethical framework that helped to understand the CSR actions and CSR communication of companies operating in sin industries.

As a methodological approach this study used qualitative analysis. More specifically, this study focused on discourse analysis that emphasizes discourses and structures that are expressed through text. With text one refers to written, spoken, visual, symbolic, and nonverbal language. A great emphasis was given on source criticism, too. In order to receive an in-depth analysis of the CSR communication on online gambling industry, this study selected instrumental case study as its approach. In this way, it was possible to gain an understanding of the studied phenomenon, the online gambling industry, only by examining few case firms. An essential part of the study methodology was the framework of Du and Vieira (2012, 418) that was used as a background when formulating the methodological framework of this study. Some tools to the framework were added in order to improve the model to the study's context. The modified framework is illustrated in Figure 6 and it combined insights received from the ethical theories. Trustworthiness of the study was evaluated with the frameworks of Lincoln and Guba (1985, 301–327) and Mäkelä (1990, 47–48) and after a thorough examination the study was evaluated to be trustworthy.

The discourse analysis revealed some interesting findings regarding the purpose of the study. It seems that Unibet and Bwin.Party are already communicating about their CSR actions and commitment rather widely. For example all sides of the triple bottom line and the most essential stakeholders were handled. It also seems that CSR is of importance to these companies. Unibet and Bwin.Party legitimated their actions mostly through directing the communication towards the most important stakeholders, namely the players, the investors, the regulators, and the media. Additionally, certificates and some factual arguments concerning environmental and social issues were addressed. Mybet was an exception to the case companies as it communicated very scarcely about CSR issues and did not have many CSR practices in use.

Despite the partially positive findings, the communication strategies of the companies can be improved in many ways. First, the companies could add interactivity with the consumers for example through different technologies and social media. Second, more emphasis should be given on the framing mechanisms of the web pages. Third, Unibet should concentrate more on the main business, namely online gambling and problems related to that whereas Bwin.Party should improve the gambling web pages. Fourth, the companies could boost their communication for instance with the use of active verbs and concrete arguments.

In conclusion, it seems that the online gambling companies are not yet using all the possibilities that the online environment offers with regard to communication. For ex-

ample, updatability and interactivity could be highly improved. It seems that the case companies and thus also online gambling industry as an example of controversial industry are paying attention to CSR actions and CSR communication. Nevertheless, these sectors still have a lot to do regarding responsibility issues and communication. Additionally, it is alarming that the case companies had such significant varieties in their CSR commitment. If this is the case with the three largest companies, what is the case with the rest of the industry?

As all studies, also this one had some limitations. For example, this study concentrated only on three leading cases in order to provide a thorough image of these companies. This might limit the generalizability of the research and it is difficult to draw conclusions on the communications of smaller companies. Moreover, as this study did not access the actual gaming venues, it is difficult to know how the gamblers are being communicated to in these environments. Hence, future research could concentrate on evaluating a larger amount of companies operating in the online gambling industry and study also the straight communication to gamblers. It would also be interesting to see whether there are national differences to CSR communication. The companies on this study had a strong focus on the European customers, so future research could concentrate, for example, on American or Australian companies.

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APPENDIX 1 LIST OF THE LARGEST GLOBAL ONLINE COMPANIES

n/a = not available

() = gross loss

Company	Financial information			Main markets
	Year	Gross profit / (loss) & currency	Gross profit / (loss) in EUR exchange rate of 31.3.2014	
2UP Gaming PLC	n/a	n/a	n/a	Australia
500.com Ltd	n/a	n/a	n/a	China
888 Holdings PLC	2013	53 200 000 USD	38 679 900 EUR	global
Angler Gaming PLC	2013	(103 601 EUR)	(103 601 EUR)	South America
bet-at-home.com AG	2012	85 000 000 EUR	85 000 000 EUR	Europe
Betfair Group PLC	2013	49 400 000 GBP	59 760 700 EUR	global
Betsson AB	2012	1 853 700 SEK	20 719 EUR	Scandinavia
Betting Promotion Sweden AB	2012	(57 000 EUR)	(57 000 EUR)	Europe
Bingo.com Ltd	2012	(46 485 USD)	(33 798 EUR)	USA
Bwin.Party Digital Entertainment PLC	2012	218 000 000 EUR	218 000 000 EUR	global
Centric Multimedia SA	2011	12 802 744 EUR	12 802 744 EUR	Europe
eBet LTD	2013	9 124 000 AUD	6 134 900 EUR	Asia-Pacific
Gaming Realms PLC	2013	(3 115 503 GBP)	(3 768 920 EUR)	global
GVC Holdings PLC	2012	15 500 000 EUR	15 500 000 EUR	global
Las Vegas From Home.Com Entertainment Inc	2012	(2 675 213 CAD)	(1 758 130 EUR)	North-America, Europe
Lotto 24 AG	2013	(11 256 000 EUR)	(11 256 000 EUR)	Germany
Mr. Green & Co	2013	64 844 000 SEK	268 253 EUR	Europe
mybet Holding SE	2012	241 000 000 EUR	241 000 000 EUR	Europe
Net Gaming Europe AB	2012	(1 774 000 SEK)	(198 284 EUR)	Europe
Nordic Leisure AB	2013	2 400 000 SEK	268 253 EUR	Europe
Oxford Investments Holdings Inc	2012	120 635 CAD	79 280 EUR	Canada
Philweb Corp	2012	1 109 176 497 PHP	17 970 900 EUR	Asia Pacific
Seaniemac International Inc	n/a	n/a	n/a	Ireland
Snai SpA	2012	75 387 000 EUR	75 387 000 EUR	Italy
Sportingbet PLC	n/a	n/a	n/a	n/a
Unibet Group PLC	2012	197 200 000 GBP	238 559 000 EUR	global
United Media Sweden AB	2013	(848 000 SEK)	(94 782 EUR)	Sweden
Webis Holdings PLC	2013	5 440 000 GBP	6 580 940 EUR	Europe, USA
WinLogic plc	n/a	n/a	n/a	Japan, Asia

APPENDIX 2 COMPANY RANKINGS ACCORDING TO GROSS PROFITS IN EUROS

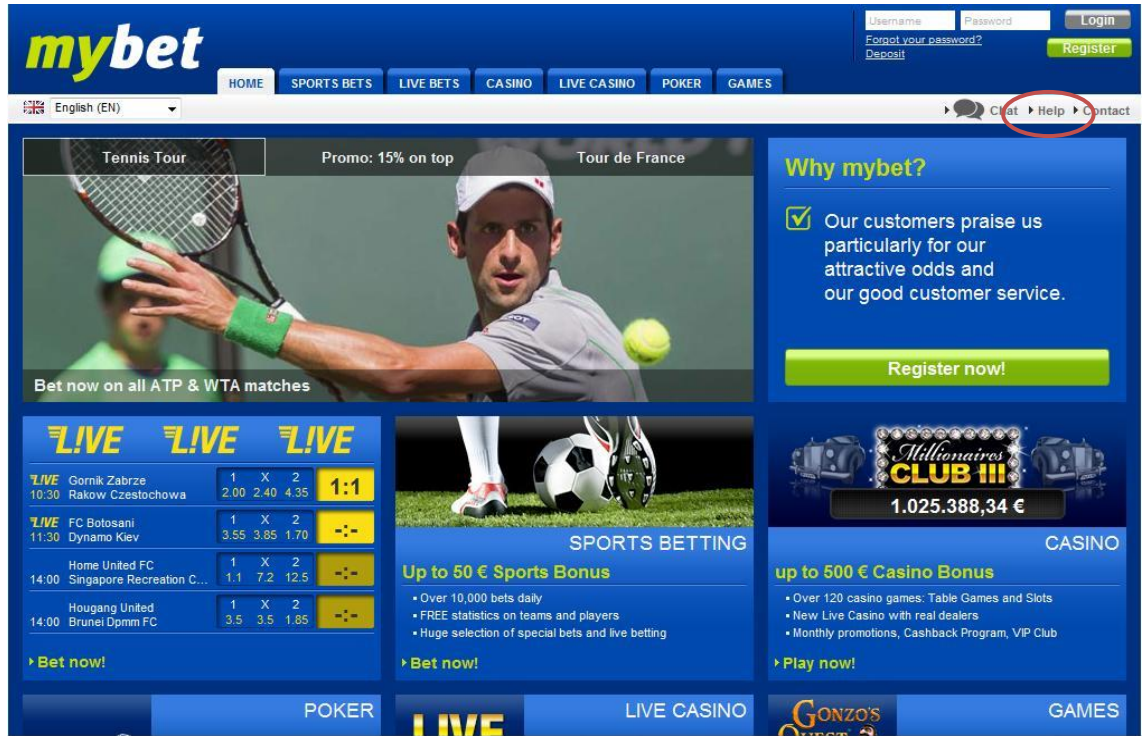
n/a = not available

() = gross loss

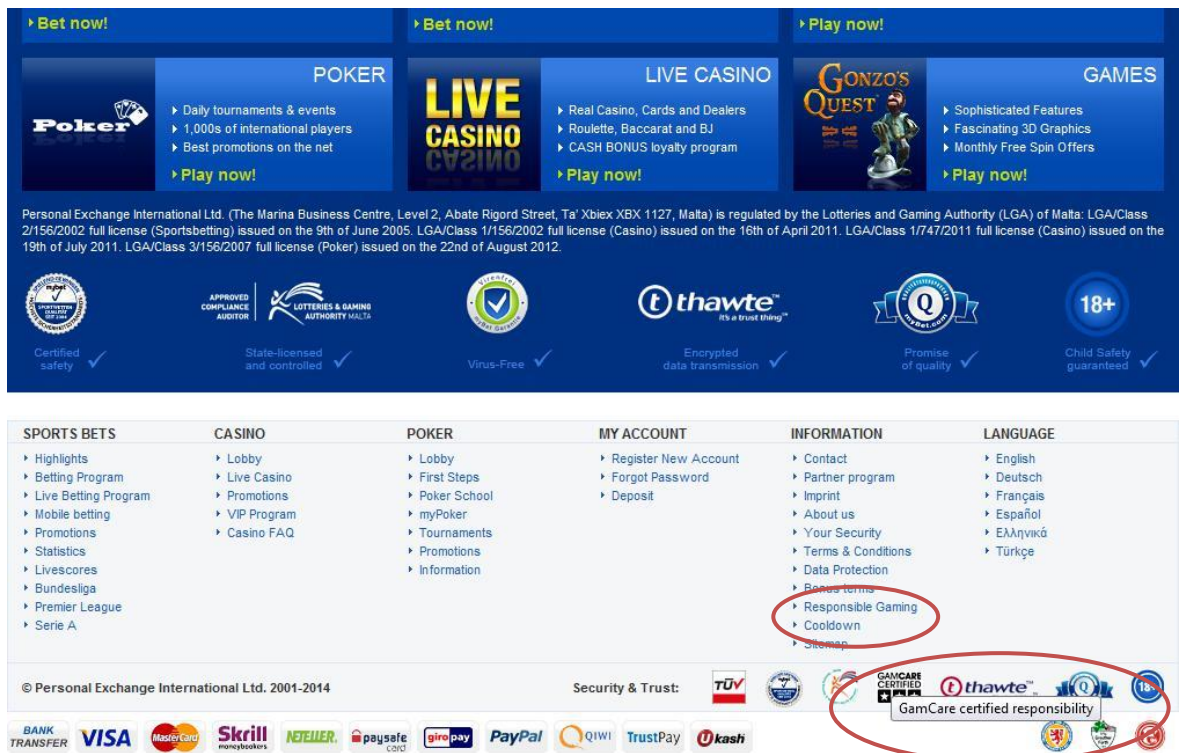
Ranking	Company name	Gross profit / (loss) in EUR
1	mybet Holding SE	241 000 000 EUR
2	Unibet Group PLC	238 559 000 EUR
3	Bwin.Party Digital Entertainment PLC	218 000 000 EUR
4	bet-at-home.com AG	85 000 000 EUR
5	Snai SpA	75 387 000 EUR
6	Betfair Group PLC	59 760 700 EUR
7	888 Holdings PLC	38 679 900 EUR
8	Philweb Corp	17 970 900 EUR
9	GVC Holdings PLC	15 500 000 EUR
10	Centric Multimedia SA	12 802 744 EUR
11	Webis Holdings PLC	6 580 940 EUR
12	eBet LTd	6 134 900 EUR
13-14	Mr. Green & Co	268 253 EUR
	Nordic Leisure AB	268 253 EUR
15	Oxford Investments Holdings Inc	79 280 EUR
16	Betsson AB	20 719 EUR
17	Bingo.com Ltd	(33 798 EUR)
18	Betting Promotion Sweden AB	(57 000 EUR)
19	United Media Sweden AB	(94 782 EUR)
20	Angler Gaming PLC	(103 601 EUR)
21	Net Gaming Europe AB	(198 284 EUR)
22	Las Vegas From Home.Com Entertainment Inc	(1 758 130 EUR)
23	Gaming Realms PLC	(3 768 920 EUR)
24	Lotto 24 AG	(11 256 000 EUR)
25-29	2UP Gaming PLC	n/a
	500.com Ltd	n/a
	Seaniemac International Inc	n/a
	Sportingbet PLC	n/a
	WinLogic plc	n/a

APPENDIX 3 MYBET GAMBLING FRONT PAGE

In the following print screen picture one can see the top of the international gambling front page of Mybet.



The following print screen picture represents the bottom of the same page.





NEWSTICKER

Jun, 05 2014 [NEWS](#)
Shareholders' Meeting of mybet Holding elects three new Supervisory Board members

May, 15 2014 [NEWS](#)
mybet Holding SE publishes report on first quarter of 2014

[SEE MORE NEWS AND PUBLICATIONS ...](#)

Market position

A leading European provider of sports betting

mybet belongs to the leading providers of sports betting, casino and poker in Europe. A likeable brand, a diversified product offering and industry leading quotes make mybet a favorite provider of betting on the Internet.

Focusing

From JAXX SE to mybet Holding SE

Since May 2012 the Kiel-based financial holding company JAXX SE is called mybet Holding SE. The change of name places greater emphasis on the products sports betting, casino and poker, which have already been offering under the mybet brand for some years.

Prospects

Strong growth with sports betting

Since 2006 mybet increases betting stakes by more than 30 percent per year. The ongoing liberalisation of Europe's gaming markets is the basis for a sustained pace of growth.

PRODUCTS OF THE MYBET GROUP

mybet Holding SE, established in 1998, is a financial holding company with holdings in companies in the European gaming industry. mybet currently holds interests in companies in Germany, Austria, Spain, Italy, Belgium, Gibraltar and Malta. mybet Holding SE has its headquarters in Kiel. The group's focus is on the products sports betting, casino and poker, which are offered on the Internet, on smartphones as well as through betting shops.

Investor Relations
Reports

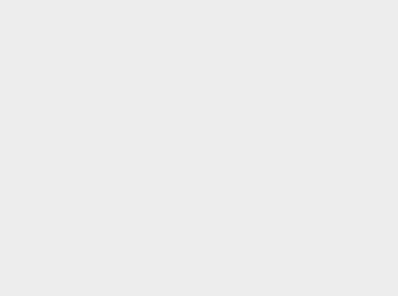
Annual and interim financial reports of mybet Holding SE available for online viewing and download.

Investor Relations
Stock information

All information on the mybet share can be found here.

Investor Relations
AGM, Financial calendar

An overview of the most important financial dates of the year can be found here.

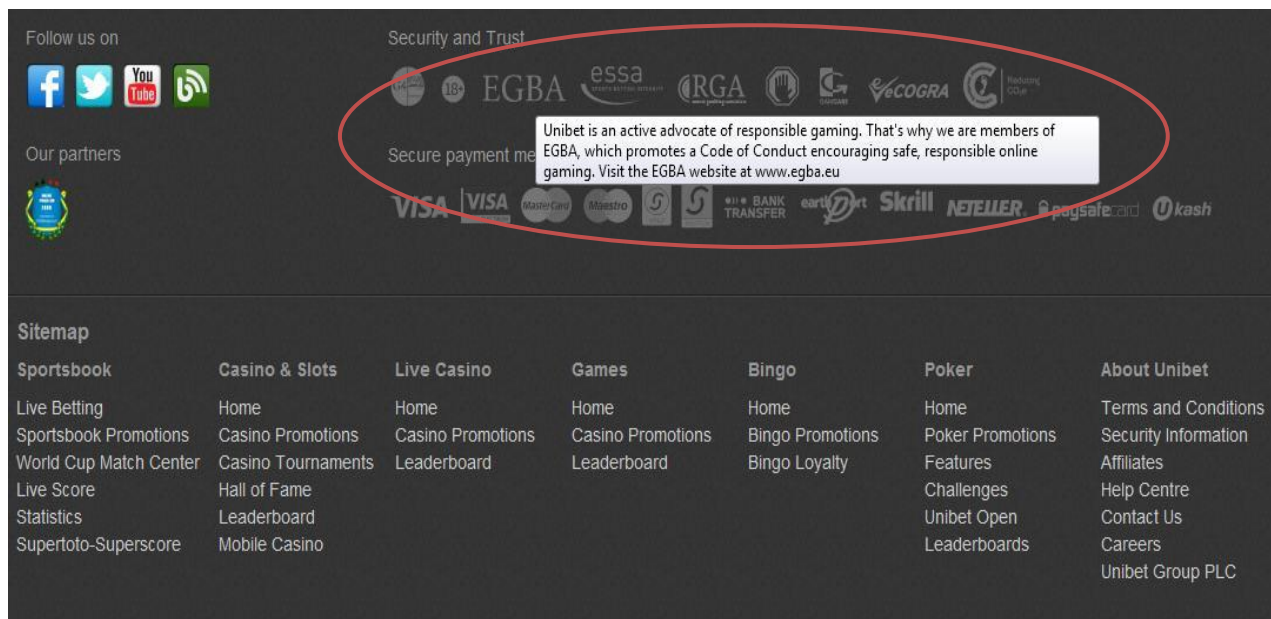


APPENDIX 5 UNIBET INTERNATIONAL GAMBLING FRONT PAGE

The top of the front page is represented next.

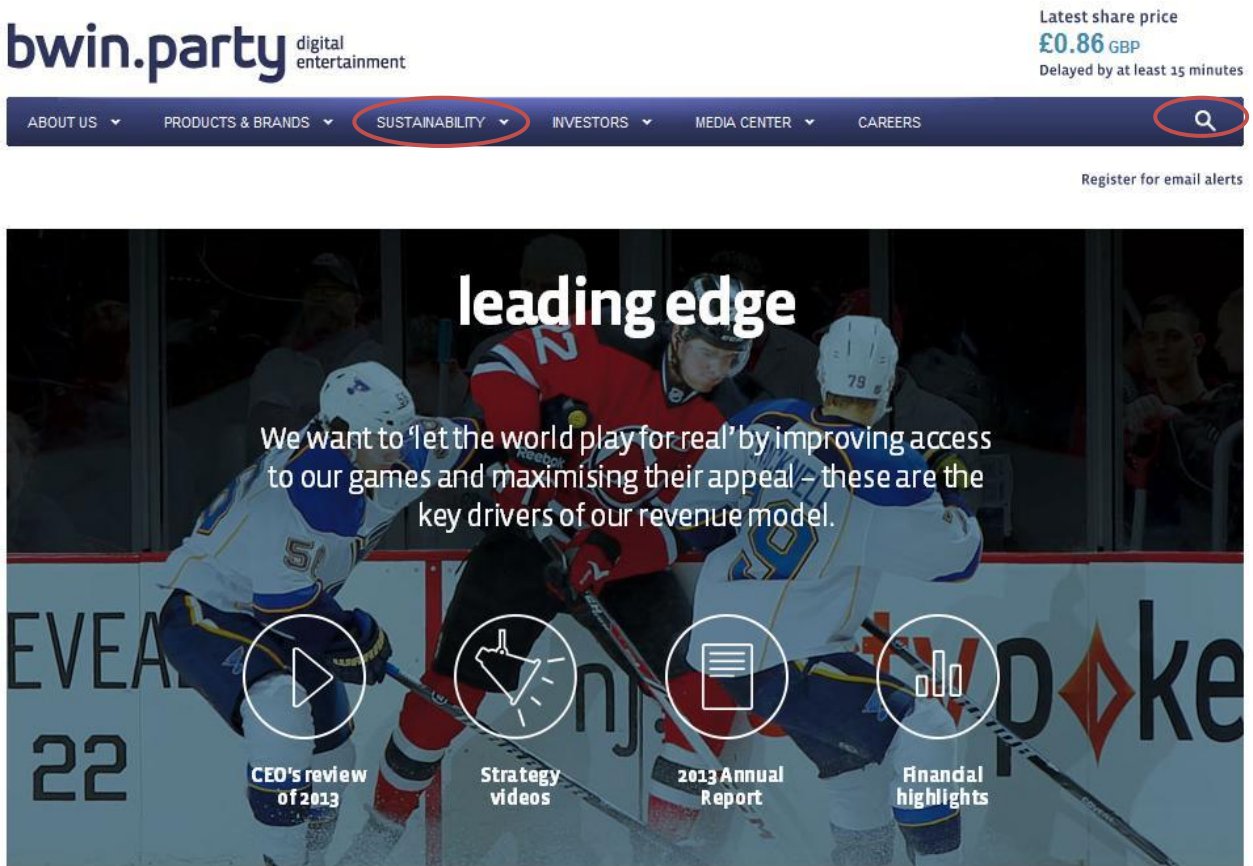


The bottom of the front page is illustrated in the following picture. Here, one can also see that an explanation appeared when putting a cursor on top of the responsibility logos.

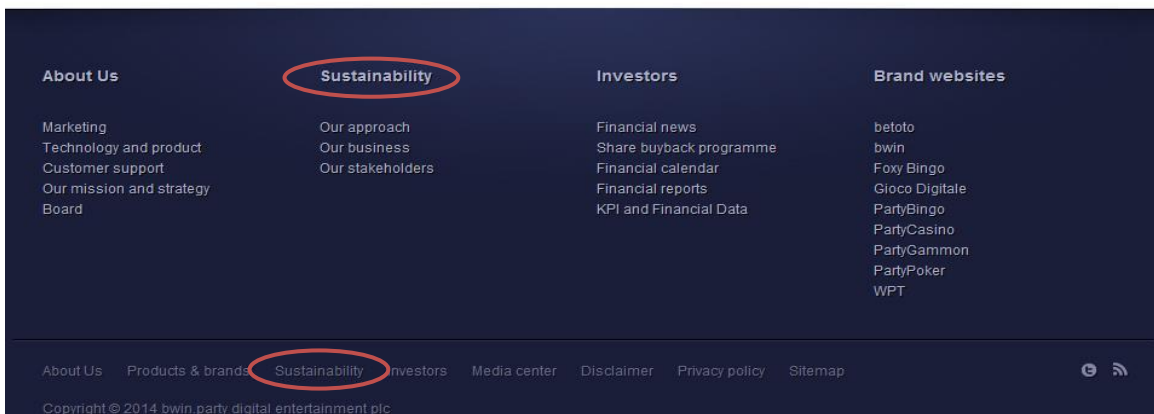


APPENDIX 6 BWIN.PARTY CORPORATION FRONT PAGE

This print screen picture represents the top of the corporation front page.



In the following, one can see how the page looked like when scrolled to the end.



APPENDIX 7 PARTY POKER FRONT PAGE (BWIN.PARTY)

Next, the top of the Party Poker front page is illustrated.

The screenshot shows the top section of the Party Poker website. At the top left is the logo "partypoker.net". To the right are navigation links: "Download", "How to play", "Promotions", and a prominent orange button labeled "Free download". Below this is a large banner for the "SPAIN 2014 DSS PACKAGE". The banner features a "DREAM SEAT SERIES" graphic with a large diamond symbol and confetti. Text on the banner includes "SPAIN 2014 DSS PACKAGE" and "Swap the felt for the basketball court when you win our exclusive, all-expenses package to the 2014 FIBA Basketball World Cup in Spain." A "More Info" button is present. To the left of the banner is a small image of the FIBA Basketball World Cup logo for Spain 2014. Below the banner, a section titled "Enjoy more success, more wins and more great games at partypoker.net" contains a sub-header "Why you'll love playing poker at partypoker.net" and a bulleted list:

- We've got loads of great tools to help you learn the game
- You can practice your skills for free on our great play money tables

An image of a poker table is shown to the right of the list.

In the following one can see the bottom of the front page.

The screenshot shows the footer of the Party Poker website. On the left, under "Let us help you", are links for "About us", "FAQ", and "Site map". In the center, under "Feel safe with us", are links for "Privacy policy", "Cookie policy", "Promotional T&Cs", "Responsible gaming" (circled in red), and "Terms and conditions". On the right is the "partypoker.net" logo. At the bottom left is the copyright notice: "© 2013 Interskill Games Limited. All rights reserved." Below this is a disclaimer: "This website does not permit players to wager real money. Chips in players' accounts have no monetary value, and cannot be exchanged for anything of value. Any and all references in the website to 'pots,' 'limits,' 'betting' or the like are solely for instructional or illustrative purposes and do not involve wagering real money." At the bottom right is a language selector dropdown set to "English".