

APPENDIX B: REPERTORY GRIDS

Appendix B.1: High Disclosure Company

Display HDP (High Disclosure Company)
"Why disclose social responsibility information"

Influence disclosure	1 2 2 1 1 1 2 3 2 2	Does not influence disclosure
Helps in determining the correct profit figure	1 3 2 2 2 2 4 4 4 3	Not helpful in determining the correct profit figure
Supports government effort	2 3 2 1 1 1 4 4 3 2	No support for government effort
Aids customers in decision making	3 3 4 3 3 4 4 1 2 3	Does not aid customers in decision making
Show concern fr climatic change	2 1 5 5 5 4 5 5 2 3	Does not show concern for climatic change
Show company adopts new technology	3 1 5 5 5 5 5 2 2 4	Does not show adoption of new technology
Show concern for the environment	1 2 5 5 3 4 5 4 2 3	Does not show concern for the environment
Show that the company is well-run	3 2 2 4 4 3 1 3 3 4	Does not show that the company is well run
Indicate response to disaster	3 3 4 4 2 1 5 5 4 3	Does not indicate response to disaster
Indicate concern for the poor in the society	2 4 2 2 2 1 4 4 3 2	Does not indicate concern for the poor in the society
Show support for the education sector	4 4 4 1 3 3 4 4 4 3	Does not show support for the education sector
Enhances company positive image	2 2 2 1 1 1 2 2 3 2	Does not enhance company positive image
Show concern for the customer	4 4 5 4 4 4 4 1 2 3	Does not show concern for he customer
Reduce problems between stakeholders	2 3 1 4 4 4 2 2 4 3	Does not reduce problems between stakeholders

Other social information

Product

Customer

Corporate governance

Hunger relief

Health

Education

Employees

Energy

Environmental

Appendix B. 2: Low Disclosure Company

Display LDP (Low Disclosure Company)		
"Why disclose social responsibility information"		
Influence disclosure	2 3 2 2 2 2 4 4 3 3	Does not influence disclosure
Easy to measure	3 4 2 2 2 3 5 4 4 4	Difficult to measure
Show concern for climatic change	2 3 5 4 5 5 5 5 3 3	Does not show concern for climatic change
Helps negotiate with labour unions	5 5 2 2 2 4 5 5 5 4	Does not help in negotiating with labour unions
Disclosure has direct financial benefits	3 4 2 4 3 2 3 2 3 3	Disclosure does not have direct financial benefits
Can be used to motivate employees	4 4 1 2 2 3 3 5 4 3	Cannot be used to motivate employees
Makes decision-making easier	3 4 2 4 3 3 3 4 4 3	Does not make decision-making easier
Company gets good image	3 4 3 3 2 1 4 3 4 4	Has no effect on the name
Can be used as a marketing tool	3 3 5 3 3 3 5 2 2 3	Cannot be used as a marketing tool
Show support for government effort	3 4 4 3 2 1 4 4 3 3	Does not show support for government effort
Helps to settle disputes among stakeholders	3 4 5 3 3 1 5 4 4 3	Does not help settle disputes among stakeholders
Show involvement in hunger relief	3 4 5 3 3 1 5 4 4 3	Does not show involvement in hunger relief
		Other social information
		Product
		Customer
		Corporate governance
		Hunger relief
		Health
		Education
		Employees
		Energy
		Environmental