# <sup>2</sup> 199 CyS • 2012

#### ALEJANDRA HERNÁNDEZ RUIZ AND MARTA MARTÍN I LAGUNO

alejandra.hernandez@ua.es, marta.martin@ua.es

Alejandra Hernández Ruiz, profesora de Deontología de la Publicidad y de las Relaciones Públicas. Universidad de Alicante. Facultad de CC. Económicas y Empresariales. 03080 Alicante.

Marta Martín Llaguno, profesora de Fundamentos de la Comunicación II y Deontología de la Publicidad y de las Relaciones Públicas. Universidad de Alicante. Facultad de CC. Económicas y Empresariales. 03080 Alicante. COMUNICACIÓN Y SOCIEDAD Vol. XXV • Núm. 1 • 2012 • 367-398

# Ethics on the corporate websites of the main advertising agencies in Spain<sup>1</sup>

La ética en las webs corporativas de las principales agencias de comunicación publicitaria en España

Recibido: 26 de septiembre de 2011 Aceptado: 28 de octubre de 2011

Abstract: Although a significant number of studies have been carried out in relation to the ethical criteria of advertising messages in Spain, little or no research has been done on the corporate ethics of advertising agencies. Based on a content analysis methodology, the research presented here provides a twofold account of the ethical dimension of agency self-advertising on the Internet by reading (1) corporate ethics statements and (2) corporate identity statements. The results of such reading disclose that only a minimal percentage of companies is bound by particular ethical commitments and only one advertising agency makes explicit reference to ethical concerns in its corporate identity statement.

Keywords: Spain, ethics, self-advertising, corporate website, corporate ethics statements, corporate identity statements.

RESUMEN: En España, pese a la profusión de estudios sobre la corrección deontológica del mensaje publicitario, no existen trabajos centrados en analizar la ética corporativa de las agencias de comunicación publicitaria. En esta investigación, a través de la metodología del análisis de contenido, analizamos la dimensión ética de la autopublicidad de las agencias, en el medio web, desde una doble perspectiva: (1) en las declaraciones corporativas y (2) en los discursos de identidad. Los resultados obtenidos evidencian que sólo un exiguo porcentaje de empresas suscriben un compromiso ético y sólo una agencia incluve referencias éticas en su discurso de identidad.

Palabras clave: España, ética, autopublicidad, web corporativa, declaraciones corporativas, discurso de identidad.

<sup>&</sup>lt;sup>1</sup> This study is part of the research project entitled "Production structures and sexist advertising messages: a symbiotic relationship?", funded by the Spanish Department of Science and Innovation (FEM2009-13149).

## 1. Research studies on ethics in the advertising sector

In spite of the fact that the concept of advertising ethics is quite broad, as Drumwright avers (1993)<sup>2</sup>, a reading of the research literature in this regard discloses two main types of debate: (1) a legal debate between lawyers and regulators regarding the rights and duties of advertisers (Preston, 1996<sup>3</sup>; Prosser, 1984<sup>4</sup>); and (2) a moral debate among philosophers, social critics and ethicists focusing on analyses of the social impact of advertising discourse (for a useful overview of this matter, see Pollay, 1986)<sup>5</sup>.

In general, most research studies in this field address the issue from a macro-perspective that centers on the social consequences of advertising as such (Hunt and Chonko, 1987)<sup>6</sup>. The primary focus of the research literature concerning ethics and advertising, in Spain as in the US, is self-regulation in the production of advertising messages; the most significant studies in this context include Aznar (2000)<sup>7</sup>, Fernández Souto and Valderrama (2000)<sup>8</sup>, Tato Plaza (2001)<sup>9</sup>, Gómez Castallo (2002)<sup>10</sup>, Martín-Llaguno, Quiles and López

<sup>&</sup>lt;sup>2</sup> Cfr. DRUMWRIGHT, Minette E., "Ethical Issues in Advertising and Sales Promotion", in SMITH, N. Craig, QUELCH, John A. (eds.), *Ethics in Marketing*, Irwin, Boston, 1993, pp. 607-625.

<sup>&</sup>lt;sup>3</sup> Cfr. PRESTON, Ivan L., The Great American Blow-Up: Puffery in Advertising and Selling, University of Wisconsin Press, Madison, 1996.

<sup>&</sup>lt;sup>4</sup> Cfr. PROSSER, William L., Handbook of the Law of Torts, West, St. Paul, 1984.

<sup>&</sup>lt;sup>5</sup> Cfr. POLLAY, Richard W., "The Distorted Mirror: Reflections on the Unintended Consequences of Advertising", *Journal of Marketing*, vol. 50, no 2, 1986, pp. 18-36.

<sup>&</sup>lt;sup>6</sup> Cfr. HUNT, Shelby D., CHONKO, Lawrence B., "Ethical Problems of Advertising Agency Executives", *Journal of Advertising*, vol. 16, no 4, 1987, pp. 16-24.

<sup>&</sup>lt;sup>7</sup> Cfr. AZNAR, Hugo, "Publicidad y ética: la vía de la autorregulación", Revista Latina de Comunicación Social, vol. 25, 2000, http://www.ull.es/publicaciones/latina/aa2000yen/148hugoaznar. html, 28 August 2011.

Ofr. FERNÁNDEZ SOUTO, Ana Belén and VALDERRAMA, Mónica, "Los límites de la publicidad. Análisis de las resoluciones del Jurado de ética publicitaria", Revista Latina de Comunicación Social, vol. 34, 2000, http://www.ull.es/publicaciones/latina/aa2000kjl/w34oc/44s1/montse.htm, 28 August 2011.

<sup>&</sup>lt;sup>9</sup> Cfr. TATO PLAZA, Anxo, "Autorregulación publicitaria y códigos de conducta sobre publicidad en Internet", in TATO PLAZA, Anxo, FERNÁNDEZ-ALBOR, Ángel (coords.), Comercio electrónico en Internet, Marcial Pons, Madrid, 2001, pp. 225-259.

<sup>&</sup>lt;sup>10</sup> Cfr. GÓMEZ CASTALLO, José Domingo, "La autorregulación publicitaria", *Economistas*, vol. 94, 2002, pp. 58-67.

(2004)<sup>11</sup>, Martín-Llaguno (2005)<sup>12</sup>, Balaguer (2008)<sup>13</sup> and Martín-Llaguno and Hernández (2009)<sup>14</sup>. The emergence of such an extensive amount of research may be attributed to the establishment of Autocontrol in 1995 by the main Spanish advertisers, advertising agencies and media organizations, a non-profit association whose prerogative is to manage the system of advertising self-regulation in Spain. According to the most recent report issued by Autocontrol, the advertising industry currently meets the highest ethical standards (Autocontrol, 2010)<sup>15</sup>.

From a micro-perspective, a limited number of research studies have explored the ethical positions adopted by advertising executives (Hunt and Chonko, 1987)<sup>16</sup>. A first category of articles comprises studies that use scenarios techniques to assess perceptions within the sector of specific behaviors and practices (Davis, 1994<sup>17</sup>; Ferrell, Zey-Ferrell and Krugman, 1983<sup>18</sup>; James,

- <sup>11</sup> Cfr. MARTÍN-LLAGUNO, Marta, QUILES, María del Carmen and LÓPEZ, Carmen, "Los sistemas de autorregulación como mecanismos de control de la publicidad de tabaco: evaluación mediante análisis empírico", Gaceta Sanitaria, vol. 18, nº 5, 2004, pp. 366-373.
- <sup>12</sup> Cfr. MARTÍN-LLAGUNO, Marta, "Los otros componentes del sistema publicitario: en torno a la regulación y la autorregulación", in VICTORIA, Juan Salvador (coord.), *Reestructuras del sistema publicitario*, Ariel, Barcelona, 2005, pp. 220-235.
- <sup>13</sup> Cfr. BALAGUER, María Luisa, "Género y regulación de la publicidad en el ordenamiento jurídico", *Revista Latina de Comunicación Social*, vol. 63, 2008, http://www.revistalatinacs.org/08/31\_48\_Malaga/Maria\_Luisa\_Balaguer.html, 12 September 2011.
- <sup>14</sup> Cfr. MARTÍN-LLAGUNO, Marta, HERNÁNDEZ, Alejandra, "El control de la comunicación comercial en un mundo globalizado. Regulación, autorregulación e hiperregulación de la publicidad", *Lecciones del Portal*, 2009, http://www.portalcomunicacion.com/lecciones.asp?aut=55, 5 September 2011.
- 15 Cfr. AUTOCONTROL, Balance anual de actividad de 2009, Autocontrol, Madrid, 2010, http://www.autocontrol.es/pdfs/balance%2009%20AUTOCONTROL.pdf, 20 August 2011.
   16 Cfr. HUNT, Shelby D., CHONKO, Lawrence B., op. cit.
- <sup>17</sup> Cfr. DAVIS, Joel J., "Ethics in Advertising Decisionmaking: Implications for Reducing the Incidence of Deceptive Advertising", *The Journal of Consumer Affairs*, vol. 28, 1994, pp. 380-402.
- <sup>18</sup> Cfr. FERRELL, O.C., ZEY-FERRELL, Mary and KRUGMAN, Dean, "A comparison of predictors of ethical and unethical behaviour among corporate and agency advertising managers", *Journal of Macromarketing*, vol. 3, 1983, pp. 19-27.

Pratt and Smith, 1994<sup>19</sup>; Moon and Franke, 2000<sup>20</sup>; Pratt and James, 1994<sup>21</sup>; Stutts, Keeffe and McBride, 1990<sup>22</sup>). A second set of studies draws on information from surveys in which industry executives responded to open questions regarding the ethical problems they encountered on a day-to-day basis (Chen and Liu, 1998<sup>23</sup>; Hunt and Chonko, 1987<sup>24</sup>; Moon and Franke, 2000<sup>25</sup>; Rotzoll and Christians, 1980<sup>26</sup>). A third group of research studies offers a close reading of in-depth interviews to explore how the advertising industry deals with moral 'myopia' and 'muteness' within the sector (Drumwright and Murphy, 2004)<sup>27</sup>. In light of the adaptation of university qualifications in Spain to the European Space for Higher Education, a number of scholars have examined the significance of the inclusion of ethics as a subject in advertising degree programs (Martín-Llaguno and Hernández, 2010)<sup>28</sup>, providing longitudinal analysis of the impact of the study of ethics on the ethical awareness of advertising students. Although little or no academic research has been carried out in Spain on the ethical dilemmas facing those working in the advertising sector, the concerted effort made by the main associations in the advertising industry to draft a Code of Commercial Conduct regulating transactions within the sector should be noted.

<sup>19</sup> Cfr. JAMES, E. Lincoln, PRATT, Cornelius B. and SMITH, Tommy V., "Advertising Ethics: Practitioner and Student Perspectives", *Journal of Mass Media Ethics*, vol. 9, nº 2, 1994, pp. 69-83.

<sup>20</sup> Cfr. MOON, Young Sook, FRANKE, George R., "Cultural influences on agency practitioners' ethical perceptions: A comparison of Korea and the U.S.", *Journal of Advertising*, vol. 29, nº 1, 2000, pp. 51-65.

<sup>21</sup> Cfr. PRATT, Cornelius B., JAMES, E. Lincoln, "Advertising Ethics: A contextual response based on classical ethical theory", *Journal of Business Ethics*, vol. 13, 1994, pp. 455-468.

- <sup>22</sup> Cfr. STUTTS, Mary Ann, KEEFFE, Michael J. and MCBRIDE, Michael H., "Business Ethics: Students' Perceptions vs. Advertising Professionals", in STOUT, Patricia A. (ed.), *The Proceedings of the 1990 Conference of the American Academy of Advertising*, The University of Texas at Austin, Austin, 1990, RC-40.
- <sup>23</sup> Cfr. CHEN, Amber Wenling, LIU, Jeanne Mei-Chyi, "Agency practitioners' perceptions of professional ethics in Taiwan", *Journal of Business Ethics*, vol. 17, nº 1, 1998, pp. 15-23.
- <sup>24</sup> Cfr. Hunt, Shelby D. and CHONKO, Lawrence B., op. cit.
- <sup>25</sup> Cfr. MOON, Young Sook, FRANKE, George R., op. cit.
- <sup>26</sup> Cfr. ROTZOLL, Kim B., CHRISTIANS, Clifford G., "Advertising Agency Practitioners' Perceptions of Ethical Decisions", *Journalism Quarterly*, vol. 57, 1980, pp. 425-431.
- <sup>27</sup> Cfr. DRUMWRIGHT, Minette E., MURPHY, Patrick. E., "How advertising practitioners view ethics: Moral Muteness, Moral Myopia, and Moral Imagination", *Journal of Advertising*, vol. 33, n° 2, 2004, pp. 7-24.
- <sup>28</sup> Cfr. MARTÍN-LLAGUNO, Marta, HERNÁNDEZ, Alejandra, "Efectos de la deontología publicitaria en la actitud profesional", *Questiones Publicitarias*, vol. 15, 2010, pp. 99-113.

Finally, relatively few research studies thus far have addressed advertising ethics from a meso perspective. In this regard, Drumwright and Murphy's paper (2009)<sup>29</sup> provides an overview of the significance attributed to ethical concerns in corporate culture through an analysis of websites, concluding that more than half of the American agencies reviewed make some or no reference to ethical criteria on their corporate webpages. Aside from the disinterested support for NGOs among some advertising agencies as a sign of the sector's ethical outlook<sup>30</sup>, no research focusing on an analysis of the corporate ethics of such agencies has yet been carried out in Spain.

# 2. Research studies on corporate ethics statements: codes of conduct

The debate concerning the importance of ethics in business acquired particular significance in the 1980s, especially in the United States, leading to the view that success in business ought to be assessed in relation to moral criteria as well as in terms of financial results. Companies that put ethical principles into practice create a greater sense of trust among customers, employees, suppliers and distributors, thus contributing further to the common good (Lantos, 1999)<sup>31</sup>. Hence, as Villafañe (2009)<sup>32</sup> avers, current thinking in management circles holds that ethics (in conjunction with sustainability) comprises a cornerstone of corporate reputation –that is, of what it means to be a good company.

As Melé, Debeljuh and Arruda (2006)<sup>33</sup> noted, the institutionalization of business ethics, followed by the development and implementation of state-

 $<sup>^{29}\,</sup>$  Cfr. DRUMWRIGHT, Minette E. and MURPHY, Patrick E., "The current state of advertising ethics", Journal of Advertising, vol. 38, nº 1, 2009, pp. 83-107.

<sup>&</sup>lt;sup>30</sup> AEACP (the Spanish association of advertising agencies) has established partnership agreements with FAD (*Fundación de Ayuda contra la Drogadicción*, a foundation to combat drug addiction) and FVT (*Fundación de Víctimas del Terrorismo*, a support organization for victims of terrorism) to select an AEACP-registered advertising agency to provide communications services to those bodies for a period of two years.

<sup>&</sup>lt;sup>31</sup> Cfr. LANTOS, Geoffrey P., "Motivating moral corporate behaviour", *The Journal of Consumer Marketing*, vol. 16, nº 3, 1999, pp. 222-233.

<sup>&</sup>lt;sup>32</sup> Cfr. VILLAFAÑE, Justo, "Reputación Corporativa y RSC. Bases empíricas para un análisis", Telos, vol. 79,

http://sociedadinformacion.fundacion.telefonica.com/telos/cuadernoimprimible.asp@idarticulo=3&rev=79.htm, 10 September 2011.

<sup>&</sup>lt;sup>33</sup> Cfr. MELÉ, Domènec, DEBELJUH, Patricia and ARRUDA, M. Cecilia, "Corporate Ethical Policies in Large Corporations in Argentina, Brazil and Spain", *Journal of Business Ethics*, vol. 63, 2006, pp. 21-38.

ments of corporate ethics, first began in the United States, before spreading to Europe, Canada, Japan and Latin America.

In light of the argument put forward by Enderle (1996)<sup>34</sup>, historical, cultural and legal differences may account for the emergence of two frameworks for understanding business ethics: (1) on the one hand, a US perspective, which is inextricably bound up with financial scandals (such as those at Enron, Parmalat and Worldcom) and holds that good business is inseparable from good business ethics; and (2) on the other hand, a European perspective, which centers on the need to 'humanize' business to counterbalance the 'economization' of society.

Moreover, as Guillén, Melé and Murphy (2002)<sup>35</sup> have pointed out, the US paradigm is shaped from a micro-perspective and frames the normative issues in legalistic and practical terms. In contrast, however, the European model, designed from meso and macro perspectives, is not especially practical in focus and minimizes the role of the individual in business ethics.

Corporate belief statements, mission statements, as well as statements of values, principles of action and other similar texts comprise the range of corporate documents relating to ethics, which contribute to the definition of the company's philosophy and values and/or a code of conduct that sets out the rules governing how given problems are to be addressed.

As Murphy (1995)<sup>36</sup> suggested, ethical codes have attracted most academic research interest in the field of corporate ethics policies. Indeed, the implementation of a code of conduct may be regarded as a sign of progress in the improvement of ethical culture in business circles (Rodríguez-Domínguez, García-Sánchez and Gallego-Álvarez, 2009)<sup>37</sup>. In this regard, a code of conduct or ethical code, defined as a company statement concerning corporate and ethical principles, codes of practice and organizational philosophy

<sup>&</sup>lt;sup>34</sup> Cfr. ENDERLE, George, "FOCUS: A comparison of Business Ethics in North America and Continental Europe", *Business Ethics: A European Review*, vol. 5, nº 1, 1996, pp. 33-46.

<sup>&</sup>lt;sup>35</sup> Cfr. GUILLÉN, Manuel, MELÉ, Domènec and MURPHY, Patrick, "European vs. American approaches to institutionalization of business ethics: the Spanish case", *Business Ethics: A European Review*, vol. 11, n° 2, 2002, pp. 167-178.

<sup>&</sup>lt;sup>36</sup> Cfr. MURPHY, Patrick, "Corporate ethics statements: current status and future prospects", *Journal of Business Ethics*, vol. 14, nº 9, 1995, pp. 727-740.

<sup>&</sup>lt;sup>37</sup> Cfr. RODRÍGUEZ-DOMÍNGUEZ, Luis, GARCÍA-SÁNCHEZ, Isabel María and GALLEGO-ÁLVAREZ, Isabel, "Codes of ethics in Spanish corporations: an exploratory content analysis", *International Journal of Law and Management*, vol. 51, nº 5, 2009, pp. 291-309.

(Melrose-Woodman and Kverndal, 1976)<sup>38</sup>, are figured as indispensable to the establishment and orientation of responsible behavior at the company (García-Sánchez, Rodríguez-Domínguez and Gallego-Álvarez, 2008)<sup>39</sup>. The enactment of an ethical code is a tangible indicator of a company's awareness of the need for ethical behavior that depends on the active commitment of its employees (O'Dwyer and Madden, 2006)<sup>40</sup>.

As regards the impact of codes of conduct following implementation, García-Sánchez et al. (2008)<sup>41</sup> highlighted outcomes that are positive from both internal and external points of view. For internal publics, the incorporation of ethical codes may be regarded as a means of formalizing, incentivizing and guiding responsible employee behavior (Harris, 2004<sup>42</sup>; Bondy, Matten and Moon, 2004<sup>43</sup>). At the same time, for external agents, a code of ethical practice comprises a useful tool by which company reputation and stakeholder confidence may be reinforced.

A review of the research literature in this academic field discloses, first, that a significant number of papers analyzing the implementation of ethics statements of different kinds in different geographical areas has been published: on the US (White and Montgomery, 1980<sup>44</sup>; Center for Business Ethics, 1986<sup>45</sup>, 1992<sup>46</sup>; Murphy, 1995<sup>47</sup>; Weaver, Treviño and Cochran,

<sup>&</sup>lt;sup>38</sup> Cfr. MELROSE-WOODMAN, Jonquil Elizabeth and KVERNDAL, Ingrid, *Towards social responsibility: company codes of ethics and practice*, British Institute of Management, London, 1976. <sup>39</sup> Cfr. GARCÍA-SÁNCHEZ, Isabel M., RODRÍGUEZ-DOMÍNGUEZ, Luis and GALLEGO-ÁLVAREZ, Isabel, "La influencia del Consejo de Administración en la adopción de un código ético", RC-SAR, vol. 11, nº 2, 2008, pp. 93-120.

<sup>&</sup>lt;sup>40</sup> Cfr. O'DWYER, Brendan, MADDEN, Grainne, "Ethical codes of conduct in Irish companies: a survey of code content and enforcement procedures", Journal of Business Ethics, vol. 63, nº 3, 2006, pp. 217-236.

<sup>&</sup>lt;sup>41</sup> Cfr. GARCÍA-SÁNCHEZ, Isabel M., RODRÍGUEZ-DOMÍNGUEZ, Luis and GALLEGO-ÁLVAREZ, Isabel, *op.cit*.

<sup>&</sup>lt;sup>42</sup> Cfr. HARRIS, Howard, "Performance Measurement for Voluntary Codes: An Opportunity and a Challenge", *Business and Society Review*, vol. 109, nº 4, 2004, pp. 549-566.

<sup>&</sup>lt;sup>43</sup> Cfr. BONDY, Krista, MATTEN, Dirk and MOON, Jeremy, "The Adoption of Voluntary Codes of Conduct in MNCs: A Three-Country Comparative Study", *Business and Society Review*, vol. 109, nº 4, 2004, pp. 449-477.

<sup>&</sup>lt;sup>44</sup> Cfr. WHITE, Bernard J., MONTGOMERY, Ruth. B., "Corporate Codes of Conduct", California Management Review, vol. 23, 1980, pp. 80-87.

<sup>&</sup>lt;sup>45</sup> Cfr. CENTER FOR BUSINESS ETHICS, "Are Corporations Institutionalizing Ethics?", *Journal of Business Ethics*, vol. 5, 1986, pp. 85-91.

<sup>&</sup>lt;sup>46</sup> Cfr. CENTER FOR BUSINESS ETHICS, "Instilling ethical values in large corporations", *Journal of Business Ethics*, vol. 11, nº 11, 1992, pp. 863-867.

<sup>47</sup> Cfr. MURPHY, Patrick, op. cit.

1999<sup>48</sup>; Jonhston and Berger, 2004<sup>49</sup>), Canada (Lefebvre and Singh, 1992<sup>50</sup>; Singh, 2006<sup>51</sup>), the United Kingdom (Schlegelmilch and Houston, 1989)<sup>52</sup>, Australia (Kaye, 1992)<sup>53</sup>, Hong Kong (Snell, Chak and Chu, 1999<sup>54</sup>; Snell and Herndon, 2000<sup>55</sup>; Snell and Herndon, 2004<sup>56</sup>), Italy (Lugli, Kocollari and Nigrisoli, 2009)<sup>57</sup>, Ireland (O'Dwyer and Madden, 2006)<sup>58</sup> and Sweden (Svensson, Wood and Callaghan, 2006)<sup>59</sup>. In the Spanish context, the article by Rodríguez-Domínguez et al. (2009)<sup>60</sup> regarding the ethical codes on the websites of companies that have been floated on the stock exchange in Madrid should be noted; this study evinces the fact that the adoption of an ethical code is a relatively recent phenomenon in Spain (dated to within the last five years) and that large companies with significant growth potential are pioneering with regard to such developments.

<sup>48</sup> Cfr. WEAVER, Gary R., TREVIÑO, Linda Klebe and COCHRAN, Philip L., "Ethics practices in the mid-1990s: An Empirical Study of the Fortune 1000", *Journal of Business Ethics*, vol. 18, 1999, pp. 283-294.

<sup>49</sup> Cfr. JOHNSTON, Claire, BERGER, Bruce, "Where Have all the Ethics Gone? An Analysis of Codes of Ethics on Corporate Web Sites", *Paper presented at the annual meeting of the International Communication Association*, *New Orleans Sheraton*, *New Orleans*, LA, May 27, 2004, <a href="http://www.allacademic.com/meta/p113100\_index.html">http://www.allacademic.com/meta/p113100\_index.html</a>, 28 August 2011.

<sup>50</sup> Cfr. LEFEBVRE, Maurica, SINGH, Jang B., "The Content and Focus of Canadian Corporate Codes of Ethics", *Journal of Business Ethics*, vol. 11, no 10, 1992, pp. 799-808.

<sup>51</sup> Cfr. SINGH, Jang B., "A comparison of the contents of the codes of ethics of Canada's largest corporations in 1992 and 2003", *Journal of Business Ethics*, vol. 64, 2006, pp. 17-29.

52 Cfr. SCHLEGELMILCH, Bodo B., HOUSTON, Jane E., "Corporate codes of Ethics in Large UK Companies: An Empirical Investigation of Use, Content and Attitudes", *European Journal of Marketing*, vol. 23, nº 6, 1989, pp. 7-25.

<sup>53</sup> Cfr. KAYE, Bruce N., "Codes of Ethics in Australian Business Corporations", *Journal of Business Ethics*, vol. 11, 1992, pp. 857-862.

<sup>54</sup> Cfr. SNELL, Robin S., CHAK, Almaz M.-K. and CHU, Jess W.-H., "Codes of Ethics in Hong Kong", *Journal of Business Ethics*, vol. 22, 1999, pp. 281-309.

<sup>55</sup> Cfr. SNELL, Robin S., HERNDON, Neil C., Jr., "An evaluation of Hong Kong's corporate code of ethics initiative", *Asia Pacific Journal of Management*, vol. 17, n° 3, 2000, pp. 493-518. <sup>56</sup> Cfr. SNELL, Robin S., HERNDON, Neil C., Jr., "Hong Kong's code of ethics initiative: some differences between theory and practice", *Journal of Business Ethics*, vol. 51, n° 1, 2004, pp. 75-89. <sup>57</sup> Cfr. LUGLI, Ennio, KOCOLLARI, Ennio and NIGRISOLL Chiara. "The codes of ethics

<sup>57</sup> Cfr. LUGLI, Ennio, KOCOLLARI, Ennio and NIGRISOLI, Chiara, "The codes of ethics of S&P/MIB Italian companies: an investigation of their contents and the main factors that influence their adoption", *Journal of Business Ethics*, vol. 84, 2009, pp. 33-45.

58 Cfr. O'DWYER, Brendan, MADDEN, Grainne, op. cit.

<sup>59</sup> Cfr. SVENSSON, Göran, WOOD, Greg and CALLAGHAN, Michael, "Codes of ethics in corporate Sweden", Corporate Governance, vol. 6, nº 5, 2006, pp. 547-566.

<sup>60</sup> Cfr. RODRÍGUEZ-DOMÍNGUEZ, Luis, GARCÍA-SÁNCHEZ, Isabel María and GALLEGO-ÁLVAREZ, Isabel, op. cit.

By contrast, the study of ethical codes has been explored from an intercultural perspective in a number of research studies. Based on the overview of this issue offered by Melé et al. (2006)<sup>61</sup>, the following publications may be read as illustrative of this line of inquiry: Schlegelmilch (1989)<sup>62</sup> on the United Kingdom and the United States; Langlois and Schlegelmilch (1990)<sup>63</sup> on the United States and three European countries (the United Kingdom, France and Germany); and the most recent study by Wood, Syensson, Singh et al. (2004)<sup>64</sup>, concerning the introduction of ethical codes in Australia, Canada and Sweden. Among other things, Guillén et al.'s paper (2002)<sup>65</sup> regarding ethical codes in Spain, Europe and the United States discloses that companies with offices or plants in Spain are most likely to lag behind in terms of commitment to ethical standards. Melé et al. (2006)<sup>66</sup> likewise examined cultural similarities and differences between Argentina, Brazil and Spain. A growing trend towards the formal implementation of ethical codes is common to all three countries; and in this regard, large companies prove most likely to implement statements of corporate ethics. The main differences between them relate to the significance attributed to poor behaviors/practices and the gradual inclusion of ethical criteria in the personnel selection process. Such issues are most acute in countries that show higher indices of corruption.

Finally, academic research has also focused on the content of ethical codes of conduct. A reading of the literature review provided by Stevens (2008)<sup>67</sup> prompts the conclusion that the primary concerns initially were illegal activity and bad employee behavior (Mathews, 1987)<sup>68</sup>. However, more recent studies discern a greater concern for such issues as company responsibility for product

<sup>61</sup> Cfr. MELÉ, Domènec, DEBELJUH, Patricia and ARRUDA, M. Cecilia, op. cit.

<sup>&</sup>lt;sup>62</sup> Cfr. SCHLEGELMILCH, Bodo B., "The ethics gap between Britain and the United States: a comparison of the state of business ethics in both countries", *European Management Journal*, vol. 7, nº 1, 1989, pp. 57-64.

<sup>&</sup>lt;sup>63</sup> Cfr. LANGLOIS, Catherine C., SCHLEGELMILCH, Bodo B., "Do Corporate Codes of Ethics Reflect National Character? Evidence from Europe and the United States", *Journal of International Business Studies*, vol. 21, nº 4, 1990, pp. 519-539.

<sup>&</sup>lt;sup>64</sup> Cfr. WOOD, Greg, SVENSSON, Göran, SINGH, Jang, et al., "Implementing the Ethos of Corporate Codes of Ethics: Australia, Canada, and Sweden", Business Ethics: A European Review, vol.13, nº 4, pp. 15-26.

<sup>65</sup> Cfr. GUILLÉN, Manuel, MELÉ, Domènec and MURPHY, Patrick, op. cit.

<sup>66</sup> Cfr. MELÉ, Domènec, DEBELJUH, Patricia and ARRUDA, M. Cecilia, op. cit.

<sup>&</sup>lt;sup>67</sup> Cfr. STEVENS, Betsy, "Corporate ethical codes: effective instruments for influencing behavior", *Journal of Business Ethics*, vol. 78, 2008, pp. 601-609.

<sup>&</sup>lt;sup>68</sup> Cfr. MATHEWS, M. Cash, "Codes of Ethics: Organizational Behavior and Misbehavior", *Research in Corporate Social Performance and Policy*, vol. 9, 1987, pp. 107-130.

and/or service quality, as well as respect for legislation and environmental protection (Kaptein, 2004)<sup>69</sup>. From an intercultural perspective, based on Langlois and Schelgelmilch (1990)<sup>70</sup>, US codes are shown to offer a more comprehensive account of the relationship between the company and customers and/or the government than their European equivalents. Kaptein (2004)<sup>71</sup> demonstrated that environmental issues are of greater concern in European countries, whereas the emphasis on honesty in US codes differentiates them from similar codes drafted in Europe and Asia.

Nevertheless, as noted already above, despite the vast number of research papers addressing the prevalence and content of codes of corporate conduct, very few such studies have been carried out in relation to Spain in general, and none at all in relation to the Spanish advertising sector.

Although no empirical data has yet been collected in relation to corporate ethics at Spanish advertising agencies, the import of Méndiz's (2005)<sup>72</sup> theoretical overview of the issue ought to be highlighted in this context. Méndiz argues that rather than being limited to inordinately reductionist criteria (focusing on the ethical correctness of advertising messages), ethics in the advertising sector should pursue more integrated goals that encompass other aspects of communication. Ideally, therefore, the ethics of advertising communication ought to take the following lines of inquiry into account:

- 1. A general ethics of values, which centers on an analysis of the values that commercial communication is to respect, promote and convey.
- 2. A positive ethics of advertising messages, analyzing the rules established for such messages.
- 3. A specific ethics of relations that covers the skills advertising executives must acquire so as to resolve professional conflicts.

 $<sup>^{69}</sup>$  Cfr. KAPTEIN, Muel, "Business codes of multinational firms: what do they say?", *Journal of Business Ethics*, vol. 50,  $n^{\circ}$  1, 2004, pp. 13-31.

<sup>&</sup>lt;sup>70</sup> Cfr. LANGLOIS, Catherine C., SCHLEGELMILCH, Bodo B., op. cit.

<sup>71</sup> Cfr. KAPTEIN, Muel, op. cit.

<sup>&</sup>lt;sup>72</sup> Cfr. MÉNDIZ, Alfonso, "Una ética olvidada: publicidad, valores y estilos de vida", in CORREDOIRA y ALFONSO, Loreto, BALLESTEROS, Jesús, PERIS, Enrique, TRUDEL, Pierre, MÉNDIZ, Alfonso and SORIA, Carlos (co-ordinators), Información para la paz: autocrítica de los medios y responsabilidad del público, Proceedings of the III International Congress on Ethics and the Right to Information, Fundación Coso, Valencia, 2005, pp. 61-84.

## 3. The public image of agencies via advertising: self-advertising

An emerging line of inquiry in academic research on advertising focuses on self-advertising: that is, the application of communication strategies within advertising agencies themselves for the purposes of self-promotion (Quintas and Quintas, 2008: 194)<sup>73</sup>. In other words, such studies draw on a corpus of analysis comprised of advertising messages drafted by advertisers involved in industry advertising, whereby advertising is practiced among advertising agents –in particular, when an advertising agency becomes the object of advertising messages, while continuing to be a producer of such messages at the same time (Feliu and Fernández, 2006: 914-15)<sup>74</sup>.

In the Spanish context, based on a reading of specialist advertising magazines and journals, the research carried out by Feliu and Fernández (2006) analyzes the content of such advertising messages in terms of the framework outlined by Weil (1992)<sup>75</sup> as regards possible corporate identity statements. To Weil's mind, the company's position in this regard may be categorized according to the following kinds of statement: statements of sovereignty if "who I am" is emphasized; statements of activity if "what is done" is highlighted; statements of vocation if the focus is "who I work for"; and statements of relation if company identity rests on "what I do for you".

In light of such criteria, Feliu and Fernández (2006)<sup>76</sup> come to the conclusion that advertising agencies most commonly explain their view of themselves and define their public image by reference to statements of sovereignty and relation ("who I am" and "what I do for you").

The study carried out by Quintas and Quintas (2008)<sup>77</sup> pursued a similar line of argument in relation to the advertisements placed by advertising agencies in specialist magazines. Their research showed that the most prevalent

<sup>&</sup>lt;sup>73</sup> Cfr. QUINTAS, Eva, QUINTAS, Natalia, "La publicidad de los publicitarios: estudio de la autopromoción de las agencias de publicidad en revistas especializadas (2000-2007)", *Pensar la publicidad*, vol. 2, nº 1, 2008, pp. 191-220.

<sup>74</sup> Cfr. FELIU, Emilio, FERNÁNDEZ, María Dolores, "Reflexiones Autopublicitarias", in LOSADA, Ángel, PLAZA, Juan F. and HUERTA, Miguel Ángel (coordinators), Comunicación, Universidad y Sociedad del Conocimiento. Proceedings of the IV Congreso Internacional, Universidad Pontificia de Salamanca, Salamanca, 2006, pp. 909-924.

<sup>&</sup>lt;sup>75</sup> Cfr. WEIL, Pascale, La comunicación global. Comunicación institucional y de gestión, Paidós, Barcelona, 1992.

<sup>&</sup>lt;sup>76</sup> Cfr. FELIU, Emilio, FERNÁNDEZ, María Dolores, op. cit.

<sup>77</sup> Cfr. QUINTAS, Eva, QUINTAS, Natalia, op. cit.

communication strategy used by the companies surveyed was to emphasize their achievements in the field.

Finally, in light of the purposes of this study, it should be noted that of the already very limited amount of research on this matter in the Spanish context, there is as yet no empirical evidence as regards the analysis of corporate identity statements for advertising agencies from an ethical perspective. A further lack in this field relates to the medium in which self-advertising is placed. No research study has yet focused on *online* identity statements posted by advertising agencies.

4. Research Focus: Ethics on the corporate websites of advertising agencies in Spain

## 4.1. Objectives

First, given the lack of research in Spain on the topic of ethics and advertising agencies, and in light of the fact that websites<sup>78</sup> comprise a significant aspect of the public image of agencies by presenting their profile and values (Drumwright and Murphy, 2009)<sup>79</sup>, the primary objective of this study is:

1. To analyze the corporate statements of the main advertising agencies in Spain, which set out guidelines or action-plans in relation to ethical behavior at the company.

Second, since advertising agency websites are read as instances of self-advertising for the purposes of this paper, and so as to add to existing research in this field (Feliu and Fernández, 2006<sup>80</sup>; Quintas and Quintas, 2008<sup>81</sup>), the secondary objective is as follows:

2. To examine the ethical dimension of corporate identity statements posted *online* by advertising agencies.

In more specific terms, the purposes of this paper are to respond to the following research questions:

1. Does the advertising agency have an ethical code or a corporate statement that makes reference to some form of ethical commitment?

<sup>&</sup>lt;sup>78</sup> As Villagra (2002: 205) points out: "The corporate website is the main representation of the company on the Internet".

<sup>79</sup> Cfr. DRUMWRIGHT, Minette E., MURPHY, Patrick E., op. cit.

<sup>80</sup> Cfr. FELIU, Emilio, FERNÁNDEZ, María Dolores, op. cit.

<sup>81</sup> Cfr. QUINTAS, Eva, QUINTAS, Natalia, op. cit.

- 2. To which of Méndiz's categories (see above) do such references pertain?
- 3. What corporate identity statement has been posted *online* by the advertising agency?
- 4. Does the agency's *online* corporate identity statement have an ethical dimension?
- 5. In terms of Méndiz's categories, what is the most prevalent form of ethical dimension in corporate identity statements posted by the advertising agency on the Internet?

# 4.2. Methodology

Quantitative content analysis techniques are used to respond to the research questions listed above; the corpus analyzed comprised the corporate ethics statements and corporate identity statements published on the websites of 44 companies<sup>82</sup> registered with AEACP, the Spanish association of advertising agencies. AEACP member-agencies account for approximately 85% of investments managed by advertising companies in Spain, which explains the AEACP's prominence in the advertising sector.

Given that a number of the webpages (Euro R.S.C.G, Innocean Worlwide and BAP & Conde) were not operational during the research period (August-September 2011), not all could be included in the study. However, Contrapunto (Barcelona) was added to the list because it has its own website, separate from that of its sister-company in Madrid. The final number of agencies included was 41, as detailed in Table 1 below.

Table 1. Advertising agencies participating in the study

Agency	URL	
Arena 360	www.arena-media.es	
Arnold 4D	www.fuelspain.com	
Bassat Ogilvy	www.bassatogilvy.es	
Bungalow 25	www.bungalow25.com	
Cheil Europe	www.cheil.com	
Contrapunto BBDO (Madrid)	www.contrapunto.es	

<sup>82</sup> Number of registered agencies on 21 September 2011.

Agency	URL	
Contrapunto (BCN)	www.contrapunto.es	
DDB	www.es.ddb.com	
DEC	www.dec-bbdo.es	
Dimensión Marketing Directo	www.dimensiondmd.com	
DRAFTFCB Spain	www.draftfcb.com	
El Laboratorio	www.el-laboratorio.es	
Evora Marketing y Publicidad	www.evoramarketing.com	
FMRG Compact	www.fmrgcompact.com	
GAP'S	www.gapspamplona.es	
GMR Marketing	www.gmrmarketing.com	
Grey Group	www.grey.es	
Grupo Eñe de Comunicación	www.origen-gc.com	
Grupo Prisma	www.prismaglobal.net	
Grupo Ruiz Nicoli-Líneas	www.ruiznicoli.com	
Grupo Táumaco	www.taumaco.com	
Io Community	www.ioweb.es/ioco	
JWT	www.jwtdelvico.com	
La Fórmula	www.laformula.es	
Lateral Marketing y Comunicación	www.lateralmc.com	
Leo Burnett Iberia	www.leoburnett.es	
Lola	www.lola-madrid.com	
MC Marketing y Comunicación	www.mc-comunicación.com	
McCann Erickson	http://www.mccannerickson.com/	
Momentum	www.momentumww.es/	
OC Comunicación// OC Objetivo Cumplido	http://www.occomunicacion.es/	
Publicis Comunicación	www.publicis.es	
Remo	www.iloveremo.com	
Saatchi & Saatchi	www.saatchikevin.com	
Shackleton	www.shackletongroup.com	
Sra. Rushmore	www.srarushmore.com	
T.B.W.A.	www.tbwa.es	
Tactics Europe	www.tactics.es	
Tapsa	www.tapsa.es	
Tiempo BBDO	www.tiempobbdo.es	
Young & Rubicam	www.youngandrubicam.es	
Zapping/M&C Saatchi	www.zappingmcsaatchi.com	

Source: by the authors, based on www.agenciasaeacp.es/agencias\_asociadas.asp.

To meet the primary objective of this study, attention was focused on finding and scrutinizing (1) the corporate values and beliefs that cite ethical concerns and (2) codes of practice or codes of ethics that define desirable professional behaviors and prohibit unacceptable practices.

To study the corporate identity statements posted on the Internet, such sections as "What we do", "About", "Our culture", "Team", "Get to know us", "The agency", "What we do", "Who we are", "We are", "Our essence", "This is Leo", "Our belief", "Factsheet", "Us", "History" and "Introduction" were analyzed in some detail.

Annex I comprises the code form used to register the analytical categories set out in the research literature (as reviewed above), along with other categories defined for the purposes of this paper. The first part of the code form refers to information about corporate ethics statements, including description and classification in terms of Méndiz's framework (2005)<sup>83</sup>; the second part deals with corporate identity statements in the terms outlined in the research carried out by Weil (1992)<sup>84</sup> and Méndiz (2005)<sup>85</sup>.

Codification was carried out during August and September 2011 by the authors of this paper. Following a pilot profiling exercise on a sample of 25% of the total number of advertising agencies, an intercoder agreement result of 90% was found using the Holsti formula (1969)<sup>86</sup>. Each of the webpages was analyzed in considerable detail; all the links were clicked on, and all the sections read.

#### 5. Results

The purpose of the first research question was to inquire as to whether or not the advertising agencies included in the study had framed some form of corporate ethics statement. Table 2 below shows the existence or absence of an ethical commitment on each agency's part.

<sup>83</sup> Cfr. MÉNDIZ, Alfonso, op. cit.

<sup>84</sup> Cfr. WEIL, Pascale, op. cit.

<sup>85</sup> Cfr. MÉNDIZ, Alfonso, op. cit.

<sup>&</sup>lt;sup>86</sup> Cfr. HOLSTI, Ole R., Content analysis for the social sciences and humanities, Addison-Wesley, Reading, MA, 1969.

Table 2. Advertising agencies included in the study and their commitment to an ethical position

Agency	Ethical commitment
Arena 360	No
Arnold 4D	No
Bassat Ogilvy	Yes
Bungalow 25	No
Cheil Europe	No
Contrapunto BBDO (Madrid)	No
Contrapunto (BCN)	Yes
DDB	Yes
DEC	No
Dimensión Marketing Directo	No
DRAFTFCB Spain	No
El Laboratorio	Yes
Evora Marketing y Publicidad	No
FMRG Compact	No
GAP'S	No
GMR Marketing	No
Grey Group	No
Grupo Eñe de Comunicación	No
Grupo Prisma	Yes
Grupo Ruiz Nicoli-Líneas	No
Grupo Táumaco	No
Io Community	No
JWT	No
La Fórmula	No
Lateral Marketing y Comunicación	No
Leo Burnett Iberia	No
Lola	No
MC Marketing y Comunicación	No
McCann Erickson	Yes
Momentum	Yes
OC Comunicación// OC Objetivo Cumplido	No

Agency	Ethical commitment
Publicis Comunicación	No
Remo	No
Saatchi & Saatchi	No
Shackleton	No
Sra. Rushmore	Yes
T.B.W.A.	No
Tactics Europe	Yes
Tapsa	Yes
Tiempo BBDO	No
Young & Rubicam	No
Zapping/M&C Saatchi	No

Source: by the authors.

The proportion of companies that has made some reference to an ethical commitment is relatively minor (24,4% of the total number included here). The use of corporate values or beliefs statements as the main means by which such ethical commitments are articulated is noteworthy. However, none of the agencies analyzed for the purposes of this study had specified or structured the ethical norms to be followed in professional practice in the form of a code of conduct or code of ethics.

Table 3 below sets out an account of the ethical values and beliefs stated by the advertising agencies.

Table 3. Ethical content of statements of corporate values or beliefs

Ethical value	Quotation	Agency
Diverse and multicultural workforce	"We strive to create an environment in which all employees can contribu- te to their fullest potential without regard to their race, gender, religion, ethnic or cultural background, gene- ration, disability, age, appearance or sexual orientation" <sup>87</sup> .	Bassat Ogilvy

 $<sup>^{87}\,</sup>http://www.ogilvy.com/About/Diversity-and-Inclusion/Diversity-and-Inclusion.aspx.$ 

Ethical value	Quotation	Agency
	"When we say we respect diversity at McCann Worldgroup, we mean we support individual expression of all employees by respecting the differences with regards to race, gender, age, color, country of origin, sexual orientation, religion, familial or marital status, ancestry, citizenship, veteran status or disabilities"	McCann Erickson
Work with NGOs	"And we have a great desire in our work to help make this world a little less unjust, so we spend a lot of our time working with all kinds of NGOs, such as Amnesty, Doctors without Borders, FAADA, AMAM and Fundación Ilusiones" 89.	Contrapunto Barcelona
	"We are members of and work in solidarity projects set up by NGOs: Fundación Codespa, 'Horizontes abiertos' at Fundación Padre Garralda, APAI and Menudos cora- zones"90.	Tapsa
Respect for consumers Respect for the planet	"All our projects share the following aspects: [] Respect for the consumer. Respect for our planet" 91.	DDB
Good relations with clients / Good relations with employees	"Good relations are good business: motivated people attract more motivated people. It's as simple as that. And equally true if we replace the word "people" with "clients" or "employees". That's the reason why we appreciate and cultivate personal relationships within the agency so carefully"92.	El Laboratorio

http://www.mccannworldgroup.com/careers/.
 http://www.contrapunto.es/#/home/233/internet/0/ausonia\_red\_contra\_el\_cancer\_de\_mama/ red\_contra\_el\_cancer\_de\_mama/.

<sup>90</sup> http://www.tapsa.es/.

<sup>91</sup> http://www.ddb.com/spain/nuestras\_raices.html.

<sup>92</sup> http://www.el-laboratorio.es/dev/.

Ethical value	Quotation	Agency
	"We believe in long-term relationships with our clients. [] And finally, we believe in creating a good working environment based on respect and trust among all those involved in the process" 93.	Sra. Rushmore
	"At Tactics we live, we feel, our clients' problems as our own. So from the very beginning we build bonds of sincerity and professional honesty as part of a long-term relationship. Because our clients' business is our business".	Tactics Europe
Social business responsibility	"Among other values, we like social business responsibility, and apply it" 95.	Grupo Prisma
Ethics and honesty as key work values	"We are happy [] that ethics and honesty are basic values in all our work" 96.	
Social dimension of the profession	"Give back. As much as we give to our work, we also give to our communities" 97.	Momentum
Membership of an advertising self-regulation organization	"Specifically, the Agency belongs, among others, [to] Autocontrol of Advertising" 98.	Tapsa

Source: by the authors.

Given that the advertising industry belongs to the tertiary (service) sector, these findings reflect the fact that the most frequently cited criteria on advertising agency websites is a concern to build and maintain good relationships with clients.

<sup>93</sup> http://www.srarushmore.com/html/biblia.htm.

<sup>94</sup> http://www.tactics.es/.

<sup>95</sup> http://www.prismaglobal.es/es/valores.php.

<sup>96</sup> http://www.prismaglobal.es/es/valores.php.

<sup>97</sup> http://www.momentumww.com/#/about.

<sup>98</sup> http://www.tapsa.es/.

In terms of the threefold categorization of advertising ethics in the content of such corporate statements proposed by Méndiz (2005)<sup>99</sup>, most (70%) pertain to a general ethics of values, as Table 4 below shows:

Table 4. Categorization of ethical values based on Méndiz's framework (2005)

Ethical values	Advertising ethical orientation	
Diverse and multicultural workforce	General ethics of values	
Work with NGOs	General ethics of values	
Respect for consumers	General ethics of values	
Respect for the planet	General ethics of values	
Good relations with clients	Specific ethics of relation	
Good relations with employees	Specific ethics of relation	
Social business responsibility	General ethics of values	
Ethics and honesty as key work values	General ethics of values	
Social dimension of the profession	General ethics of values	
Membership of Autocontrol	Positive ethics in messages	

Source: by the authors.

The exceptional status of Grupo Prisma should be highlighted in this regard: it is the only one of the advertising agencies analyzed here to make explicit reference to the importance of ethics and honesty in its professional activity. Given its membership of the leading association of businesses and professionals for social and business responsibility in Spain (Forética) and the fact that it is a signatory to the Spanish Network for the United Nations Global Compact, the ethical credentials of the company are beyond question.

The third part of this study centered on the *online* corporate identity statements posted by advertising agencies. Table 5 outlines the position of each company in relation to one of the four modes of discourse defined by Weil (1992)<sup>100</sup>.

<sup>99</sup> Cfr. MÉNDIZ, Alfonso, op. cit.

<sup>100</sup> Cfr. WEIL, Pascale, op. cit.

Table 5. Self-advertising messages on agency websites

Agency	Corporate identity statement	
Arena 360	Relation	
Arnold 4D	Activity	
Bassat Ogilvy	Relation	
Bungalow 25	Activity	
Cheil Europe	Sovereignty	
Contrapunto BBDO (Madrid)	Activity	
Contrapunto (BCN)	Relation	
DDB	Relation	
DEC	Relation	
Dimensión Marketing Directo	None	
DRAFTFCB Spain	Activity	
El Laboratorio	Relation	
Evora Marketing y Publicidad	Sovereignty	
FMRG Compact	Activity	
GAP'S	Activity	
GMR Marketing	Activity	
Grey Group	Sovereignty	
Grupo Eñe de Comunicación	Vocation	
Grupo Prisma	Relation	
Grupo Ruiz Nicoli-Líneas	Activity	
Grupo Táumaco	Sovereignty	
Io Community	Relation	
JWT	Activity	
La Fórmula	Sovereignty	
Lateral Marketing y Comunicación	Sovereignty	
Leo Burnett Iberia	Sovereignty	
Lola	Relation	
MC Marketing y Comunicación	Relation	
McCann Erickson	Relation	
Momentum	Activity	
OC Comunicación// OC Objetivo Cumplido	Activity	
Publicis Comunicación	Activity	
Remo	Sovereignty	

Agency	Corporate identity statement
Saatchi & Saatchi	Activity
Shackleton	Activity
Sra. Rushmore	Sovereignty
T.B.W.A.	Activity
Tactics Europe	Relation
Tapsa	Vocation
Tiempo BBDO	Activity
Young & Rubicam	Sovereignty
Zapping/M&C Saatchi	Relation

Source: by the authors.

As is clear from a reading of Table 6 below, the most common statements made by the advertising agencies addressed here involve descriptions of "what they do" (activity), and "what they do for someone" –in this case, clients (relation).

Table 6. Online corporate identity statements: frequencies and percentages

Statements	Frequencies	%
Activity	16	38,1%
Relation	13	31,0%
Sovereignty	10	23,8%
Vocation	2	4.8%
None	1	2.4%

Source: by the authors.

First, in discourse concerning activity, the company may highlight "what it does" by referring to "deeds" or "words". Hence, a number of the advertising agencies remain silent about themselves and emphasize their projects; see, for instance, Bungalow25, Contrapunto BBDO Madrid, JWT, OC Comunicación, Publicis Comunicación and T.B.W.A.

Emblematic examples of a second approach, whereby the companies render public account of what they do, are provided by Grupo Ruiz Nicoli Líneas and GAP'S:

Ruiz Nicoli Líneas offers integrated communications services, starting with consultancy on strategic positioning and leading to the design and implementation of communications plans in the mass media, in direct and relational marketing, internal and promotional communications plans, ranging from creative design to production coordination<sup>101</sup>.

#### GAP'S:

We are a full service agency, offering conventional advertising and direct marketing services, multimedia promotion, event management and PR. Our campaigns seek out significant communication ideas, based on advance research of the brand, the client, the market, its needs, so as to be effective, widely known and profitable <sup>102</sup>.

Second, as regards the category of relation, instances which combine the discourses of sovereignty and vocation are particularly noteworthy, as in this example from Zapping/MCSaatchi:

At the end of 2010, The Zapping Village is a reality, a space, a starting-point and new departure in communication, a renewal concept, the outcome of the talent, work and quest for innovation and quality, and, with the incorporation of another company, Notoriety (Reputación Corporativa Online), eight specialist companies in eight different fields, working together (natural integration) to achieve the most important goal: the success of our clients<sup>103</sup>.

And this example of the combination of the discourses of activity and vocation on the El Laboratorio website: "We set out to provide our clients with solutions that enable them to connect with consumers. Solutions, moreover, of which we can be proud. That is our commitment. That is the mantra. Things that work" 104.

And this combination of the discourses of vocation, activity and sovereignty at the Arena Media agency:

<sup>101</sup> http://www.ruiznicoli.com/.

<sup>102</sup> http://www.gapspamplona.es/.

http://www.thezappingvillage.com/meta/presentacion.php.

<sup>104</sup> http://www.el-laboratorio.es/dev/.

Arena Media. People (we share your ambition for success)<sup>105</sup>, passion (passion for media leads us to seek out new and better solutions)<sup>106</sup>, performance (tangible and account results). Ability to evaluate their contribution to the overall business performance. Quantitative and qualitative KPI's [awards])<sup>107</sup>.

Third, as regards the category of sovereignty, a number of advertising agencies (such as Leo Burnett Iberia) cite the name of the advertiser as an endorsement of the company's market leadership: "We are Leo Burnett. Our objective is simple. To be the best communications company in the world" 108.

In contrast, other agencies (such as Cheil Europe) highlight the significance of ideas in the definition of corporate identity: "Cheil is a real IDEAS Company<sup>109</sup>".

The approach adopted by others (such as Remo) is to focus on their independence in terms of capital: "Remo is an atypical advertising agency that goes against the tide, and since 1993 has been completely free, independent and happy! Oh, and it isn't tied to the stock exchange!" 110

Companies such as Evora Marketing y Publicidad assert their own unique niche position in the marketplace, adopting an exclusive attitude in self-advertising:

A pause, a moment of reflection, time to think, in a global way, about how to achieve an objective. Without limits, with imagination. *Because only we turn concepts around*<sup>111</sup>. That is our philosophy. 360-degree integrated marketing. [...] We are capable of achieving the best... and the best, so there's no alternative. Here it is, the best of Evora, up to now, of course <sup>112</sup>.

Fourth, the discourse of vocation underscores the agency's commitment to its clients. The following example comes from the *online* introduction on the Grupo Eñe de Comunicación website: "Contact us and we'll see what we

<sup>105</sup> http://www.arena-media.es/people.php.

<sup>106</sup> http://www.arena-media.es/passion.html.

<sup>107</sup> http://www.arena-media.es/performance.html.

<sup>108</sup> http://www.leoburnett.es/site/.

<sup>109</sup> http://www.cheil.com/Main.jsp.

<sup>110</sup> http://www.iloveremo.com/category/la-agencia/.

<sup>&</sup>lt;sup>111</sup> Underlining added here.

<sup>112</sup> http://www.evoramarketing.es/web.html.

can do for your brand and your product. For you, we'd go right around the world" 113.

A special case in this regard is the discourse of vocation articulated by Tapsa, which frames its own brand identity in terms of the service it provide to its clients; the main claim in this agency's slogan is: "Building brands, we build our own" 114.

Fifth, of the advertising agencies analyzed for the purposes of this study, one company (Dimensión Marketing Directo) includes its contact details (postal address, telephone number, e-mail address and web address) as the only form of *online* self-advertising content.

Finally, the purpose of the fourth and fifth research questions framed above was to explore the ethical dimension of corporate identity statements, in line with the criteria proposed by Méndiz (2005). The findings on this score are somewhat disheartening: the only reference to a general ethics of values is to be found in Contrapunto Barcelona's account of the category of relation:

"We want to give our clients ownership of powerful ideas every day. We are a communications agency that believes in the power of creativity to make brands, create value, to generate business, to change social habits, to make this world a little less bad. [...] And we have a great desire in our work to help make this world a little less unjust, so we spend a lot of our time working with all kinds of NGOs<sup>115</sup>, such as Amnesty, Doctors without Borders, FA-ADA, AMAM and Fundación Ilusiones"<sup>116</sup>.

#### 6. Discussion

This paper comprises the first study in the Spanish context of the ethical dimension of *online* self-advertising produced by advertising agencies. As such, through an analysis of the ethical content of agency websites from a twofold perspective (corporate ethics statements as guidelines to action, and corporate identity statements as definitions of the organization's essence), it

<sup>113</sup> http://www.origen-gc.com/.

<sup>114</sup> http://www.tapsa.es/.

<sup>&</sup>lt;sup>115</sup> Underlining added here.

<sup>116</sup> http://www.contrapunto.es/#/home/233/internet/0/ausonia\_red\_contra\_el\_cancer\_de\_mama/red\_contra\_el cancer\_de mama/.

contributes in a significant way to the study of ethics in the advertising sector from a meso perspective.

First, as regards the ethical dimension of corporate ethics statements, the results of the research carried out here suggest that a very low number of companies makes a clear ethical commitment, a figure that mirrors, to a certain extent, the limited implementation of ethics as part of the public image of American advertising agencies as noted in the pioneering study carried out by Drumwright and Murphy (2009)<sup>117</sup>. Moreover, in no case is any ethical commitment set out in terms of a code of conduct, a phenomenon which reflects the fact that, at least in public terms, the management teams of the advertising agencies would appear to regard the need to establish ad hoc corporate regulations to ensure that employee actions meet certain ethical standards as relatively unimportant. Nevertheless, although only one of the advertising agencies acknowledges its membership on the corporate website (Tapsa), 45% of the agencies included in this study are members of Autocontrol, which evinces a certain concern among many of the companies to work from self-regulation of advertising messages towards a more truthful, legal, honest and trustworthy form of advertising. However, such a sense of ethical commitment, established at a macro level, need not mean that executives in the advertising agencies researched here may easily avail of the tools required to address and resolve an ethical problem at the micro level by adopting an appropriate plan of action.

In light of such limited reference to ethics in the corporate statements of the advertising agencies analyzed here, Grupo Prisma, a member company of the leading association of businesses and professionals for social and business responsibility in Spain (Forética) and a signatory to the Spanish Network for the United Nations Global Compact, is a case apart: Grupo Prisma is a company that places its commitment to the implementation of social responsibility at the heart of its business culture.

Second, in relation to the analysis of *online* corporate identity statements, the advertising agencies included in this study tend to favor discourses of activity and relation, a trend that parallels in part the findings of Feliu and Fernández's research into specialist magazines (2006)<sup>118</sup>. Hence, irrespective of the mode of publication or communication, when advertising agencies set out to self-advertise, the emphasis generally centers on their 'know-how', their vocation to serve others through professional experience, and the prominent position they occupy in the market.

<sup>117</sup> Cfr. DRUMWRIGHT, Minette E. and MURPHY, Patrick E., op. cit.

<sup>118</sup> Cfr. FELIU, Emilio, FERNÁNDEZ, María Dolores, op. cit.

As regards the ethical dimension of such corporate statements, the corporate identity of only one of the advertising agencies (Contrapunto Barcelona) analyzed for the purposes of this study rests on an ethical commitment. As noted above, this company publicly articulates its aim of contributing to building a better world through its business activity.

These findings, which show little or no reference to ethics in the corporate statements of advertising agencies, may be attributed to the nature of the target audience of these kinds of self-advertising messages: advertisers. According to the most recent study of the public image of advertising agencies in Spain (Estudio de Imagen de Agencias de Publicidad 2010, Grupo Consultores, 2011)<sup>119</sup>, the key factors shaping advertiser choice of an agency are creativity, good service and knowledge of the market. In other words, since the ethical concerns of advertising agencies do not rate as highly valued or desired criteria among potential advertisers, advertising agencies tend not to highlight such commitments on their corporate websites.

In this regard, a note of caution should be sounded in relation to the interpretation of the results presented here. No straightforward correlation may be drawn between the presence (or absence) of ethical content on advertising agency corporate websites and the ethical behavior of such companies. The research results discussed in this paper pertain to attitudinal stances at the level of words and commitments. Future research should focus on how ethical attitudes are reflected in actual practice, and explore whether or not there is a correction between high-flown rhetoric and specific actions; only thus may solid conclusions be reached as regards the ethical behavior of given advertising agencies.

Finally, future research in this field should also identify the main ethical dilemmas faced by advertising executives. An awareness of ethical problems in the advertising sector, as well as of the procedures and rules by which they can be resolved, may also have significant implications in educational terms. Given the priority assigned to ethical training in advertising degree programs (Méndiz, 2005)<sup>120</sup>, the availability of real data on the moral difficulties involved in professional practice may have a major impact on the education and development of future advertising executives and, as a result, on the future of the profession itself.

<sup>119</sup> GRUPO CONSULTORES, Estudio de agencias 2008, Grupo Consultores, Madrid, 2009, http://www.puromarketing.com/files/estudio-agencias-publicidad-2008.pdf, 28 August 2011. 120 Cfr. MÉNDIZ, Alfonso, *op. cit.* 

## References

- AUTOCONTROL, Balance anual de actividad de 2009, Autocontrol, Madrid, 2010, http://www.autocontrol.es/pdfs/balance%2009%20AUTOCONTROL.pdf, 20 August 2011.
- AZNAR, Hugo, "Publicidad y ética: la vía de la autorregulación", *Revista Latina de Comunicación Social*, vol. 25, 2000, http://www.ull.es/publicaciones/latina/aa2000yen/148hugoaznar. html, 28 August 2011.
- BALAGUER, María Luisa, "Género y regulación de la publicidad en el ordenamiento jurídico", Revista Latina de Comunicación Social, vol. 63, 2008, http://www.revistalatinacs.org/08/31\_48\_Malaga/Maria\_Luisa\_Balaguer.html, 12 August 2011.
- BONDY, Krista, MATTEN, Dirk and MOON, Jeremy, "The Adoption of Voluntary Codes of Conduct in MNCs: A Three-Country Comparative Study", Business and Society Review, vol. 109, nº 4, 2004, pp. 449-477.
- CENTER FOR BUSINESS ETHICS, "Are Corporations Institutionalizing Ethics?, *Journal of Business Ethics*, vol. 5, 1986, pp. 85-91.
- CENTER FOR BUSINESS ETHICS, "Instilling ethical values in large corporations", *Journal of Business Ethics*, vol. 11, nº 11, 1992, pp. 863-867.
- CHEN, Amber Wenling and LIU, Jeanne Mei-Chyi, "Agency practitioners' perceptions of professional ethics in Taiwan", *Journal of Business Ethics*, vol. 17, n° 1, 1998, pp. 15-23.
- DAVIS, Joel J., "Ethics in Advertising Decisionmaking: Implications for Reducing the Incidence of Deceptive Advertising", *The Journal of Consumer Affairs*, vol. 28, 1994, pp. 380-402.
- DRUMWRIGHT, Minette E., MURPHY, Patrick E., "The current state of advertising ethics", Journal of Advertising, vol. 38, no 1, 2009, pp. 83-107.
- DRUMWRIGHT, Minette E., MURPHY, Patrick. E., "How advertising practitioners view ethics: Moral Muteness, Moral Myopia, and Moral Imagination", *Journal of Advertising*, vol. 33, nº 2, 2004, pp. 7-24.
- DRUMWRIGHT, Minette E., "Ethical Issues in Advertising and Sales Promotion", in SMI-TH, N. Craig, QUELCH, John A. (eds.), Ethics in Marketing, Irwin, Boston, 1993, pp. 607-625.
- ENDERLE, George, "FOCUS: A comparison of Business Ethics in North America and Continental Europe", Business Ethics: A European Review, vol. 5, nº 1, 1996, pp. 33-46.
- FELIU, Emilio, FERNÁNDEZ, María Dolores, "Reflexiones Autopublicitarias", in LOSADA, Ángel, PLAZA, Juan F. and HUERTA, Miguel Ángel (coords.), Comunicación, Universidad y Sociedad del Conocimiento. Proceedings of the IV Congreso Internacional, Universidad Pontificia de Salamanca, Salamanca, 2006, pp. 909-924.
- FERNÁNDEZ SOUTO, Ana Belén, VALDERRAMA, Mónica, "Los límites de la publicidad. Análisis de las resoluciones del Jurado de ética publicitaria", Revista Latina de Comunicación Social, vol. 34, 2000, http://www.ull.es/publicaciones/latina/aa2000kjl/w34oc/44s1/montse.htm, 28 August 2011.
- FERRELL, O. C., ZEY-FERRELL, Mary and KRUGMAN, Dean, "A comparison of predictors of ethical and unethical behaviour among corporate and agency advertising managers", *Journal of Macromarketing*, vol. 3, 1983, pp. 19-27.
- GARCÍA-SÁNCHEZ, Isabel M., RODRÍGUEZ-DOMÍNGUEZ, Luis and GALLEGO-ÁL-VAREZ, Isabel, "La influencia del Consejo de Administración en la adopción de un código ético", RC-SAR, vol. 11, nº 2, 2008, pp. 93-120.

- GÓMEZ CASTALLO, José Domingo, "La autorregulación publicitaria", Economistas, vol. 94, 2002, pp. 58-67.
- GUILLÉN, Manuel, MELÉ, Domènec and MURPHY, Patrick, "European vs. American approaches to institutionalisation of business ethics: the Spanish case", *Business Ethics: A European Review*, vol. 11, nº 2, 2002, pp. 167-178.
- GRUPO CONSULTORES, Las mejores agencias de España 2010, Grupo Consultores, Madrid, 2011
- HARRIS, Howard, "Performance Measurement for Voluntary Codes: An Opportunity and a Challenge", Business and Society Review, vol. 109, nº 4, 2004, pp. 549-566.
- HOLSTI, Ole R., Content analysis for the social sciences and humanities, Addison-Wesley, Reading, MA, 1969.
- HUNT, Shelby D., CHONKO, Lawrence. B., "Ethical Problems of Advertising Agency Executives", *Journal of Advertising*, vol. 16, no 4, 1987, pp. 16-24.
- JAMES, E. Lincoln, PRATT, Cornelius B. and SMITH, Tommy V., "Advertising Ethics: Practitioner and Student Perspectives", *Journal of Mass Media Ethics*, vol. 9, nº 2, 1994, pp. 69-83.
- JOHNSTON, Claire, BERGER, Bruce, "Where Have all the Ethics Gone? An Analysis of Codes of Ethics on Corporate Web Sites", Paper presented at the annual meeting of the International Communication Association, New Orleans Sheraton, New Orleans, LA, May 27, 2004, http://www.allacademic.com/meta/p113100\_index.html, 28 August 2011.
- KAPTEIN, Muel, "Business codes of multinational firms: what do they say?", *Journal of Business Ethics*, vol. 50, nº 1, 2004, pp. 13-31.
- KAYE, Bruce N., "Codes of Ethics in Australian Business Corporations", *Journal of Business Ethics*, vol. 11, 1992, pp. 857-862.
- LANGLOIS, Catherine C., SCHLEGELMILCH, Bodo B., "Do Corporate Codes of Ethics Reflect National Character? Evidence from Europe and the United States", *Journal of International Business Studies*, vol.21, nº 4, 1990, pp. 519-539.
- LANTOS, Geoffrey P., "Motivating moral corporate behaviour", *The Journal of Consumer Marketing*, vol. 16, nº 3, 1999, pp. 222-233.
- LEFEBVRE, Maurica, SINGH, Jang B., "The Content and Focus of Canadian Corporate Codes of Ethics", *Journal of Business Ethics*, vol. 11, no 10, 1992, pp. 799-808.
- LUGLI, Ennio, KOCOLLARI, Ennio and NIGRISOLI, Chiara, "The codes of ethics of S&P/MIB Italian companies: an investigacion of their contents and the main factors that influence their adoption", *Journal of Business Ethics*, vol. 84, 2009, pp. 33-45.
- MARTÍN-LLAGUNO, Marta, HERNÁNDEZ, Alejandra, "Efectos de la deontología publicitaria en la actitud profesional", *Questiones Publicitarias*, vol. 15, 2010, pp. 99-113.
- MARTÍN-LLAGUNO, Marta, HERNÁNDEZ, Alejandra, El control de la comunicación comercial en un mundo globalizado. Regulación, autorregulación e hiperregulación de la publicidad, *Lecciones del Portal*, 2009, http://www.portalcomunicacion.com/lecciones.asp?aut=55, 5 September 2011.
- MARTÍN-LLAGUNO, Marta, "Los otros componentes del sistema publicitario: en torno a la regulación y la autorregulación", in VICTORIA, Juan Salvador (coord.), *Re-estructuras del sistema publicitario*, Ariel, Barcelona, 2005, pp. 220-235.
- MARTÍN-LLAGUNO, Marta, QUILES, María del Carmen and LÓPEZ, Carmen, "Los sistemas de autorregulación como mecanismos de control de la publicidad de tabaco: eva-

- luación mediante análisis empírico", Gaceta Sanitaria, vol. 18, nº 5, 2004, pp. 366-373.
- MATHEWS, M. Cash, "Codes of Ethics: Organizational Behavior and Misbehavior", *Research in Corporate Social Performance and Policy*, vol. 9, 1987, pp. 107-130.
- MELÉ, Domènec, DEBELJUH, Patricia and ARRUDA, M. Cecilia, "Corporate Ethical Policies in Large Corporations in Argentina, Brazil and Spain", *Journal of Business Ethics*, vol. 63, 2006, pp. 21-38.
- MELROSE-WOODMAN, Jonquil Elizabeth, KVERNDAL, Ingrid, Towards social responsibility: company codes of ethics and practice, British Institute of Management, London, 1976.
- MÉNDIZ, Alfonso, "Una ética olvidada: publicidad, valores y estilos de vida", in CORRE-DOIRA y ALFONSO, Loreto, BALLESTEROS, Jesús, PERIS, Enrique, TRUDEL, Pierre, MÉNDIZ, Alfonso and SORIA, Carlos (coords.), Información para la paz: autocrítica de los medios y responsabilidad del público, Proceedings of the III International Congress on Ethics and the Right to Information, Fundación Coso, Valencia, 2005, pp. 61-84.
- MOON, Young Sook, FRANKE, George R., "Cultural influences on agency practitioners' ethical perceptions: A comparison of Korea and the U.S.", *Journal of Advertising*, vol. 29, nº 1, 2000, pp. 51-65.
- MURPHY, Patrick, "Corporate ethics statements: current status and future prospects", *Journal of Business Ethics*, vol. 14, no 9, 1995, pp. 727-740.
- O'DWYER, Brendan, MADDEN, Grainne, "Ethical codes of conduct in Irish companies: a survey of code content and enforcement procedures", Journal of Business Ethics, vol. 63, nº 3, 2006, pp. 217-236.
- POLLAY, Richard W., "The Distorted Mirror: Reflections on the Unintended Consequences of Advertising", *Journal of Marketing*, vol. 50, nº 2, 1986, pp. 18-36.
- PRESTON, Ivan L., The Great American Blow-Up: Puffery in Advertising and Selling, University of Wisconsin Press, Madison, 1996.
- PROSSER, William L., Handbook of the Law of Torts, West, St. Paul, 1984.
- PRATT, Cornelius B., JAMES, E. Lincoln, "Advertising Ethics: A contextual response based on classical ethical theory", *Journal of Business Ethics*, vol. 13, 1994, pp. 455-468.
- QUINTAS, Eva, QUINTAS, Natalia, "La publicidad de los publicitarios: estudio de la autopromoción de las agencias de publicidad en revistas especializadas (2000-2007)", Pensar la publicidad, vol. 2, nº 1, 2008, pp. 191-220.
- RODRÍGUEZ-DOMÍNGUEZ, Luis, GARCÍA-SÁNCHEZ, Isabel María and GALLEGO-ÁLVAREZ, Isabel, "Codes of ethics in Spanish corporations: an exploratory content analysis", *International Journal of Law and Management*, vol. 51, nº 5, 2009, pp. 291-309.
- ROTZOLL, Kim B., CHRISTIANS, Clifford G., "Advertising Agency Practitioners' Perceptions of Ethical Decisions", *Journalism Quarterly*, vol. 57, 1980, pp. 425-431.
- SCHLEGELMILCH, Bodo B., "The ethics gap between Britain and the United States: a comparison of the state of business ethics in both countries", *European Management Journal*, vol. 7, no 1, 1989, pp. 57-64.
- SCHLEGELMILCH, Bodo B. and HOUSTON, Jane E., "Corporate codes of Ethics in Large UK Companies: An Empirical Investigation of Use, Content and Attitudes", *European Journal of Marketing*, vol. 23, nº 6, 1989, pp. 7-25.
- SINGH, Jang B., "A comparison of the contents of the codes of ethics of Canada's largest corporations in 1992 and 2003", *Journal of Business Ethics*, vol. 64, 2006, pp. 17-29.
- SNELL, Robin S., HERNDON, Neil C., Jr., "Hong Kong's code of ethics initiative: some

- differences between theory and practice", Journal of Business Ethics, vol. 51, nº 1, 2004, pp. 75-89.
- SNELL, Robin S., HERNDON, Neil C., Jr., "An evaluation of Hong Kong's corporate code of ethics initiative", Asia Pacific Journal of Management, vol. 17, nº 3, 2000, pp. 493-518.
- SNELL, Robin S., CHAK, Almaz M.-K. and CHU, Jess W.-H., "Codes of Ethics in Hong Kong", *Journal of Business Ethics*, vol. 22, 1999, pp. 281-309.
- STEVENS, Betsy, "Corporate ethical codes: effective instruments for influencing behavior", Journal of Business Ethics, vol. 78, 2008, pp. 601-609.
- STUTTS, Mary Ann, KEEFFE, Michael J. and MCBRIDE, Michael H., "Business Ethics: Students' Perceptions vs. Advertising Professionals", in STOUT, Patricia A. (ed.), *The Proceedings of the 1990 Conference of the American Academy of Advertising*, The University of Texas at Austin, Austin, 1990, RC-40.
- SVENSSON, Göran, WOOD, Greg, CALLAGHAN, Michael, "Codes of ethics in corporate Sweden", Corporate Governance, vol. 6, no 5, 2006, pp. 547-566.
- TATO PLAZA, Anxo, "Autorregulación publicitaria y códigos de conducta sobre publicidad en Internet", in TATO PLAZA, Anxo, FERNÁNDEZ-ALBOR, Ángel (coords.), Comercio electrónico en Internet, Marcial Pons, Madrid, 2001, pp. 225-259.
- VILLAFAÑE, Justo, "Reputación Corporativa y RSC. Bases empíricas para un análisis", *Telos*, vol. 79,
- http://sociedadinformacion.fundacion.telefonica.com/telos/cuadernoimprimible.asp@idarticulo=3&rev=79.htm, 10 September 2011.
- VILLAGRA, Núria, La presencia de los valores corporativos en Internet. Un análisis aplicado al caso español, Tesis Doctoral Universidad Complutense de Madrid, 2002, http://eprints.ucm.es/tesis/inf/ucm-t26094.pdf, 28 August 2011.
- WEAVER, Gary R., TREVIÑO, Linda Klebe and COCHRAN, Philip L., "Ethics practices in the Mid-1990s: An Empirical Study of the Fortune 1000", *Journal of Business Ethics*, vol. 18, 1999, pp. 283-294.
- WEIL, Pascale, La comunicación global. Comunicación institucional y de gestión, Paidós, Barcelona, 1992.
- WHITE, Bernard J., MONTGOMERY, Ruth. B., "Corporate Codes of Conduct", California Management Review, vol. 23, 1980, pp. 80-87.
- WOOD, Greg, SVENSSON, Göran, SINGH, Jang et al., "Implementing the Ethos of Corporate Codes of Ethics: Australia, Canada, and Sweden", Business Ethics: A European Review, vol. 13, nº 4, pp. 15-26.

#### Annex I

#### CODE FORM

- 1. Does the agency have an ethical statement that addresses ethical concerns?
  - a. Yes
  - b. No
- 2. Type of corporate ethics statement:
  - a. Values or beliefs
  - b. Code of conduct/code of ethics
  - c. Other
- 3. Categorization of the ethical content of corporate statements based on Méndiz's thesis (2005):
  - a. General ethics of values
  - b. Positive ethics in messages
  - c. Ethics of relation
- 4. What is the most prevalent discourse in the corporate identity statement?
  - a. Sovereignty
  - b. Activity
  - c. Vocation
  - d. Relation
- 5. Is it part of the ethics of the advertising discourse used by agencies on the Internet?
  - a. Yes
  - b. No
- 6. Categorization of the ethical content of corporate identity statements based on Méndiz's thesis (2005):
  - a. General ethics of values
  - b. Positive ethics in messages
  - c. Ethics of relation