CSR COMMUNICATION CONFERENCE 2022

PROCEEDINGS

The 6th International CSR Communication Conference

Leuphana University of Lüneburg, Lüneburg
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The abstracts in this book have been reviewed for the conference. / Objavljeni povzetki so bili recenzirani ob prijavi na konferenco. Each author is responsible for the content and language of his/her contribution respectively. / Avtorji so odgovorni za vsebino in jezikovno ustreznost svojih prispevkov.

Table of Contents

Editorial Note

Hannah Trittin-Ulbrich, Dennis Schöneborn, Matthias Wenzel, Urša Golob, & Klement Podnar
Leuphana University & University of Ljubljana

The 6th International CSR Communication Conference was hosted at Leuphana University of Lüneburg. Around 70 scholars and practitioners from various countries attended the event. The conference featured around 45 academic presentations, which are included in these proceedings. The overall program was designed to present and discuss various trending topics in CSR communication research, with a specific focus on the implications of digitalization and disinformation for CSR communication. Keynote speakers at the conference included distinguished scholars Juliane Reinecke, Professor of Management Studies at the University of Oxford and W. Lance Bennett, Professor of Political Communication at Washington University, who shared their expert knowledge on digitalization and disinformation. The invited panelists also included several renowned authors from the area of CSR communication research, such as Peter Seele, Laura Ilia, Elanor Colleoni, and Laura Marie Edinger-Schons, as well as visionaries from society and business practice, including Corinna Krome from Utopia Lüneburg and Miguel Martinez from the Premium Collective. Together with the attending young scholars and established CSR communication researchers, this setup contributed to a successful event and demonstrated the timely and interdisciplinary nature of CSR communication research.

The themes of past CSR communication conferences reflect the changing agenda of CSR scholarship, with different topics and research approaches emerging over the years. Alongside the traditional research focus on businesses and their communication on CSR and sustainability related topics, past conferences have highlighted different topics such as the strategic management of CSR communication, relational approaches involving engagement, relationships, digital environments and internal, employee-focused aspects, and, more recently, new theoretical developments such as the emergence of performative or constitutive perspectives. This year's conference theme "New Challenges for CSR Communication in the Age of Digitalization and Disinformation" aimed to expand the traditional scope of CSR communication research, and it could not have been more topical.

The COVID-19 pandemic was marked by the spread of disinformation (Bennett & Livingston, 2020) and "fake news" (Knight & Tsoukas, 2019) through digital information and communication technologies, which make it difficult for actors to differentiate between trustworthy and "real" news sources and dubious and deceptive ones. While the rise of digital media, and especially social media such as Facebook or Twitter, has considerably expanded the opportunities for firms to engage in interactions and dialogue with their stakeholders (e.g., Glozer et al., 2019; Maltseva et al., 2019), the latest developments suggest that we have entered the era of a "post-truth society" where traditional values of fact-based information provision are eroding and doubt, even about scientific evidence is spreading (Meyer & Quattrone, 2021). Drawing attention to the challenges that these developments pose for businesses and other actors in CSR communication, the 6th CSR Communication conference aimed to provoke and

invigorate research on CSR communication by linking (business) considerations of CSR communication to broader societal changes.

The Proceedings of the 6th International CSR Communication Conference reflect the rich diversity and dynamics of contemporary CSR communication research. They are divided into four overarching sections ranging from new theoretical and methodological perspectives on CSR communication, to corporate motivation and engagement, to CSR communication and legitimacy to CSR communication in a digitalized and polarized world, including a variety of sub-sections on topics such as CSR leadership, HR and diversity, CSR and sustainability reporting, or sustainable consumption and consumer expectations.

A heartfelt thank you from the conference team to all keynote speakers and panelists, as well as to all reviewers, presenters, discussants and participants from academia and practice for sharing new thoughts and ideas and yet again contributing to the enrichment of CSR communication debate! We are already looking forward to the next conference!

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I) NEW THEORETICAL & METHODOLOGICAL PERSPECTIVES

Session 1A: New views on CSR/sustainability communication

Advancing CSR metacommunication

Lars Thøger Christensen

Copenhagen Business School

Introduction

CSR metacommunication is communication about CSR communication (cf. Castor, 2017; Mateus, 2017). As such, it includes discussions and assessments of corporate CSR ideals, aspirations and claims, comparisons with further CSR efforts, as well as considerations about corporate CSR motives. Metacommunication has potential to add reflexive sophistication to the field of CSR communication. Yet, CSR metacommunication is still in its infancy. Despite increased attention to what communication can do, manifested in a growing number of publications that explicitly apply a constitutive perspective to CSR communication (e.g., Christensen, Morsing & Thyssen, 2013, 2021; Cooren, 2020; Crane & Glozer, 2016; Haack, Schoeneborn, & Wickert, 2012; Penttilä, 2020; Schoeneborn, Morsing & Crane, 2020), common-sense expectations and understandings of CSR communication prevail. The main problem is not so much that such expectations and understandings dominate in media and public debate, but that they are replicated in academic writings. This paper challenges problematic tendencies that keeps reappearing in CSR metacommunication in contemporary academic writings: 1) a tendency to reproduce crude distinctions between CSR communication and action; 2) a tendency to ignore the temporal dimension when assessing CSR communication; and 3) a tendency to consider corporate CSR claims in isolation from CSR claims and efforts of other organizations.

Talk-Action Distinctions

There are many good reasons to be critical of what organizations state about themselves, especially when they talk about CSR or otherwise seek to position themselves as moral actors. Examples of CSR communication that seem disconnected from other organizational practices are legion (e.g., Banerjee, 2008). The energy producer Reposol, for example, describes itself as being "Committed to net zero emissions" even though its main product continues to be oil and gas. It does not require much investigative skill to deconstruct such statements as greenwashing, hypocrisy, disinformation, or even bullshit. Yet not all situations are quite that obvious. In other cases, the links between CSR talk and further action are less clear-cut and call for more discerning analyses that focus on what communication can accomplish. The need for such analyses is relatively well established in our field. Still, "representational" perspectives on

communication (Schoeneborn & Trittin, 2013) keep creeping in (see, for example, several chapters in Ihlen, Bartlett & May, 2011). The representational perspective presumes that CSR communication is or should be subservient to CSR action, in other words that such communication ought to present, promote and otherwise convey what has already been accomplished in the CSR arena. Even relatively sophisticated approaches to CSR communication that presumably acknowledge its performative potential reproduce ontological distinctions between talk and action, for example by distinguishing between CSR communication and "substantial CSR" (Winkler, Etter & Castelló, 2020, p. 105). Hereby, the significance of CSR communication is downplayed.

Temporal Ignorance

CSR programs that involve significant responsibility ambitions are often highly complex and require lots of communication to stir the necessary interest, raise stakeholder expectations, increase corporate commitment and attract resources. Still, most CSR communication is evaluated in the immediate present, thereby disregarding the temporal dynamics of the talk, that is, what CSR talk can accomplish over time. In their discussion of talk-action dynamics, Christensen et al. (2013, 2021) take an optimistic approach to such potential, arguing that lack of consistency between CSR talk and other CSR practices can trigger significant improvements provided it mobilizes critics and stimulates a sense of urgency among the involved organizations (see also Koep, 2017; Haack et al., 2012). As Winkler et al. (2020)
emphasize, such effects require a willingness to expose CSR aspirations to ongoing contestation. What Christensen et al. only hint at with their notion of aspirational inflation", but what is equally important is the risk that lack of consistency may produce cynicism among NGOs and employees to the effect that bold ambitions no longer are taken seriously inside and outside the organization. In today's communication environment, where organizations seek to legitimize their practices by portraying them as responsible, such overbidding is a real danger. Performative approaches to CSR communication, accordingly, needs to acknowledge that CSR communication can have several unexpected or unintended consequences. Specifically, research should conceptualize and study macro effects that risk undermining the transformative potential of CSR communication.

Isolated Organizations

One thing is what happens over time when organizations talk about CSR. Another is how such talk affects other organizations. An organization is not an island, and its CSR communication inevitably defines parameters for future CSR activities beyond its own borders. Still, such cross-organizational effects are often ignored in extant CSR research. In their critique of CSR performativity, Fleming and Banerjee (2016), for example, focus on discrete organizational speech acts and their immediate effects, rather than the dynamic interplay between several organizational speech acts and their sedimented effects over time. Such interplay might involve, for example, reactions of stakeholders, competitors and legislators who are variously affected or inspired by the CSR talk to expect and demand better practices.
Discussing political CSR, Scherer, Rasche, Palazzo and Spicer (2016) note that "[w]hile PCSR research has emphasized how legitimacy is communicatively constructed, scholars often neglect how the interactions

among various stakeholder groups also change the business models underlying entire industries" (p. 289). This observation applies to all types of CSR communication. Explicit organizational celebration of and submission to CSR norms and values reinforces the significance of these norms and values as disciplinary mechanisms for other organizations as well. What is constituted when organizations talk about CSR, in other words, is not exclusively the organization referred to in specific CSR messages, but more fundamentally the social importance of specific standards, norms and trends concerning acceptable corporate behavior. Research on CSR communication, accordingly, should study the communicative interactions among organizations, their mobilization of social norms, values and standards and their constitutive effects in society more broadly. Given what we know today about performativity and communicative constitution of reality (e.g., Cooren, 2020), it is perhaps time for our research community to advance its CSR metacommunication in the interest of developing a clear counter-image to public discourse on CSR and its role in society. The aim of this conceptual paper is to take a first modest stab in that direction.

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Strategizing for CSR communication: The archetype and the narrative

Asha Kaul & Vidhi Chaudhri
Indian Institute of Management & Erasmus University Rotterdam

Introduction

The recent trend of brand activism, also evident in social media narratives, has the potential of increasing brand relevance and strengthening customer relationship (Key et al., 2021) and heightening awareness of CSR programs. Companies by taking a stand on socio-political causes as stand-alone or part of CSR initiatives, are able to solicit support from stakeholders and increase their existing customer base. Undoubtedly there are associated risks as the cause may not align with the entire market, create dissonance and hence rejection by a group of stakeholders. Despite these risks, if companies decide to indulge in taking a stand by picking up divisive issues, it may indicate a willingness to alienate a group of stakeholders at the cost of propagating a cause in which they believe and would like to promote (Vredenburg et al., 2020).

Companies share their narratives and stories, informing stakeholders of their corporate efforts at CSR for stakeholders expect companies to be engaged in CSR activity and their perception of the company enhances or regresses based on the information they are provided. Story telling or narratives on a cause helps companies "overcome some of the communicative challenges that confound CSR communication." (Coombs, 2019:351) and gain reputational benefit when they are informed of the company efforts in promoting their stand (Bhattacharya & Sen, 2004).

These narratives are a tool for sharing information on the activities being performed by the company for while outlining corporate effort they providing a unique insight and entry point into the CSR program of companies. Mostly selection of an archetypal role is followed by an unfolding of different stories with multiple voice narratives. This ensures both continuity and multiplicity (Coombs, 2019). How do companies select the role and the story to narrate their CSR activity?

This paper treats illustrative examples of brand activism on social issues as acts of CSR/mechanisms for performing CSR and purports that their polarizing tendencies may, if used strategically, work to the advantage of companies. Understanding how organizations adopt certain roles while communicating potentially risky acts of brand activism can help reveal the differences in whether and how certain campaigns resonate while others backfire.

Literature review

A growing body of literature attempts to study the role of the company as change agent or a strategic story teller trying to alter customer sentiment through persuasion which serves to bond through consonance rather than dissonance on the issue (Moorman, 2020). Herein, adoption of an archetype to pronounce a stand is crucial as it facilitates the adoption of a communication strategy which aligns with the archetype the company has selected for self-projection through the wilfully designed campaign.

This brand story telling has traditionally focused on narrative archetypes (e.g. Woodside et al., 2008), (b) what constitutes a good brand, and (c) story effect on customers (e.g. Green & Brock, 2000; van Laer et al., 2014). However, what has not been considered is the narrative style of brands and its link to the archetype the company wishes to project. The success of the campaign is contingent on the cause (Kumar & Kaushik, 2020) which if controversial will help the company attain a sense of community belongingness (Mukherjee & Althuizen, 2020).

The decisive trend of building campaigns on polarizing issues redefines the affiliation of a brand to a particular CSR issue. Some noteworthy issues build around gender norms and redefinition of beauty, immigration, pollution etc. The underlying message in such instances is much higher than a mere focus on financial performance (Kotler & Sarkar, 2017). Probably, CSR communication based on brand activism is a response to the growing concern of customers that brands should stand for a cause (Vredenburg et al., 2020) which is narrated through a mix of role and communication strategy to woo stakeholders.

Companies are creating opportunities to build better relations with the stakeholders (Carroll & Buchholtz, 2008) and differentiate themselves from their competitors by enhancing corporate visibility in social and cultural domains with a desire to exercise "the right to be heard". One way in which it has been done is through strategic management of the public (Longo, 2010) by engaging on issues related to ethics and sustainability. This clearly communicates the shift to social and cultural issues and demonstrates management of good corporate willingness spurred by the intent to take action.

A simple pursuance of a cause is not sufficient, as the intention should be to demonstrate a position through a narrative which aligns with the archetype a company wishes to associate. "Worldbuilding is the starting point because the CSR efforts must be able to accommodate multiple stories and multiple voices telling those stories." (Coombs, 2019: 356) Stakeholders need to be apprised of the company affiliations to a CSR initiative as the general expectation of stakeholders is that companies should be associated with some CSR activity. It is herein that lies the Catch-22 situation (Morsing et al., 2008). If companies promote their CSR activity through a message, the perception of stakeholders is more negative than positive (Du, Bhattacharya & Sen, 2010).

Archetypal story telling is an ideal way to present CSR messages due to congruence between archetype and style of narration. The theory of archetypes suggests that it is easier to build connects when there is a direct or perceived link with an archetype. This probably explains the reason for easier connect with stories linked to childhood memories or epics. This deep body of knowledge, as posited by Jungian theory,

provides a platform to organisations to showcase their value proposition and engage with stakeholders at an emotional level. For the purpose of storytelling, various scholars have created a long list of archetypes. A more manageable list, was suggested by Mark and Pearson (2001) and Signorelli (2014) which was further truncated by Hutchens (2015). Finally, what emerged was a list comprising 16 archetypes: caregiver, genie, wizard, lover, ruler, hero, creator, rebel, mentor, prophet, jester, seeker, story-teller, innocent, everyman, and companion.

To support this position the paper adopts the 16 archetypes posited by Hutchens (2015) and builds to explain the narrative style/communication strategies adopted by the company. The paper develops a typology of communication strategies based on an exploratory study of two CSR campaigns launched by two Indian companies in different sectors. This paper contributes to literature by discussing the archetype- narrative interplay – in other words, the natural link between the archetypes and the style of story narration.

Method

Two companies from different sectors were randomly selected. One ad from each company was studied which had gained maximum newspaper coverage for the specific thematic development of the content. While selecting the ads, the focus was on media coverage and not on sentiment analysis. Two campaigns with a similar underlying theme were selected to understand if the theme determined the archetype and the narration.

Cases and key findings

Case 1: BIBA

BIBA Apparels Private Limited was set up in 1988. It is an ethnic Indian fashion brand for women and girls and has presence in over 285 stores in 120 cities and 400 touch points in multi-brand outlets and leading E-Commerce platforms. Some of the conversations initiated by BIBA circle around issues related to women as, dowry, women's unfulfilled dreams, body shaming, motherhood etc. The BIBA Apparel's Corporate Social Responsibility activities are in the sectors of education, health care, environmental sustainability, setting up homes and hostels for women, vocational skills, poverty, eradication of hunger, malnutrition, etc.

BIBA launched the campaign #Changetheconvention in December 2015 and in thirteen months garnered 3,548,732 views. The campaign, in line with their focus on women, compelled Indians to look beyond the stereotypical and set perspectives concerning marriages.

The campaign presents a young girl getting ready to meet the potential groom as per parental choice. Prior to meeting the potential groom, she has a brief conversation with her father. She asks if it is possible to gauge a person merely by serving some snacks to him. Father does not respond, but merely leaves. When she goes down to meet the boy and his parents, she gets an affirmation from their side that she is the

chosen one for their son. However, at this point the father of the girl suddenly asks them about the culinary skills of the boy. The surprised parents of the boy share his ineptness at handling the kitchen and cooking. Suddenly, the boy intervenes and asks the girl's father to give him 10 days in which he will learn how to cook. They can then come to his house for a meal.

This campaign shoots out a contrarian message to the accepted, conventional Indian thinking which promotes the kitchen as the domain for the girl who is expected to cook and clean. Through this ad, Biba - Change the Convention, the company challenges the stereotypical thinking of the Indian community in the form of the query raised by the father to the boy's parents. "This digital campaign is a personification of our deep-rooted brand foundations which makes BIBA the face of today's modern woman. Change is the only constant thing and it is indeed beautiful when it aims at the betterment of an individual or even society at large. This campaign is all about embracing and celebrating that change."(Social Samosa, 2016)

Case 2: Samsung India Electronics Private Limited (aka Samsung)
Samsung's CSR initiatives focus on education, including special education and employment enhancing vocational skills especially among children, youth, women, the elderly and differently-abled, and livelihood enhancement projects; ensures environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water; promotes healthcare and sanitation, including making available safe drinking water and aid for differently-abled persons etc.(Samsung Website)
Samsung launched the #SapneHueBade (Dreams have become Big) CSR Campaign on 30 May 2017 and within four months of launch it crossed 80 million views on YouTube. Out of these views, there were a record 24 million women, the highest for any ad video on YouTube in India (Amin, 2017).

The story in the campaign is themed on breaking stereotypes concerning the girl child. In the campaign Samsung poignantly depicts how in a traditional, conventional Indian family a girl is born. While all family members are upset, the father maintains a loving disposition, allows the daughter to give wings to her dreams. The girl grows up and secures admission at a technical school and demonstrates her skill set which then is applauded by the family. Finally, the family accepts her dream of opening a service centre in her village. The purpose of this ad was to inspire girls to take up "technical education and also encourage parents to support the girl child." (Amin, 2017).

BIBA takes on the archetypal role of the rebel, questioning the existing conventions and traditions through which girls are married. This proved to be a bold step was taken by the company to defy existing norms within Indian families. The strategy adopted to project the archetype was rebellion against established customs. In the second ad, Samsung chose the archetype of a creator, the creator of dreams. The strategy used by the company was confirmatory – confirming the need for conviction by going strong on the dream quotient. Both these ads build on the same theme, but the roles and narrative styles are different implying that the cause is an antecedent to the stakeholder goodwill generated through role and narration.

Conclusion

"The boom in different types of social movements has affected the way in which corporate values are transmitted, whose intention is to associate companies with the common good, immaterial values and other non-commercial aspects." (Manfredi-Sánchez, 2019). In this preliminary study, two campaigns in social media from two different Indian companies were studied to understand the values being transmitted which echoed the common good by breaking stereotypes and proposing a brighter future. These adds were classified basis the archetypal roles (rebel and creator) adopted by the company and link to the narratives in the campaigns (rebellious and confirmatory). As both of these were advertising campaigns on social media, they allowed for a quick response to a burning issue.

Gender equality is key theme present in both the campaigns. Not surprising as gender equality has been the key theme for CSR campaigns for over two decades and falls at position number five in the SDG ranking. The values that emerge are contemporary and progressive with controversial issues – the ones that need to be shunned for want of a progressive society. The archetypal roles taken by the companies and the style of the two narratives makes for interesting study. While one is thematically rebellious (BIBA) in narrative, embedding in it the theme of change, the other is confirmatory (Samsung), celebrating performance and competency irrespective of gender. This qualitative presentation has far reaching consequences for marketers and advertisers for it dovetails neatly in the archetypal role that the company wants to adopt. Consumer perceptions are shaped accordingly and when these companies indulge in brand activism, tolerance and acceptance is much higher than otherwise. The question is do you rebel or do you create? The analysis clearly reflects that even when companies take a stand on divisive issues, creation proves to be more preferred than rebellion.

This paper is work in progress. The attempt is to consider more campaigns by the same companies to confirm the archetype to which they subscribe and the link to the narrative.

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Sustainability communication: Inquiry into the nature and composition of an emerging research field

Urša Golob, Klement Podnar, & Vesna Zabkar
University of Ljubljana

Abstract

Sustainability communication brings an understanding of the relationship between society and the environment into the social discourse and at the same time develops a critical awareness of the problems of this relationship in terms of social values and norms. In contrast to CSR communication, it seems to be a very comprehensive concept applied at different levels of the public space and between different social systems. The aim of this paper is to capture the different understandings, concepts, theoretical models and empirical approaches that researchers use in relation to sustainability communication. In particular, we wanted to know what we can learn from the different approaches to sustainability communication and how the field has evolved over time. To achieve this, we applied the principles of metanarrative systematic review of sustainability communication papers, but without an exhaustive examination of all papers ever published. The results show that the literature on sustainability communication seems to be very scattered. Often the terms used in the articles are poorly introduced, not well defined and used interchangeably. Sustainability communication is usually not a central concept of the study; it rather appears as a kind of context for the empirical research and is only mentioned in passing when the results are discussed. Sustainability is mostly associated with environmental impacts. The articles generally focused on communicating sustainability messages. They focused either on communication tools and their impacts or on stakeholder/consumer reactions. Therefore, communicating sustainability was mostly not a central concept in the research.

Research in the field of sustainability communication is increasing, but the literature reveals many emerging issues, inconsistencies and contradictions that call for more rigorous approaches and systematisation.

Keywords: communication, sustainability, meta-narrative systematic review, green advertising.

The Evolution of a News Story - Strategic Communication for Sustainability

Franzisca Weder

University of Queensland

Keywords: narrative, storytelling, climate change, sustainability, transformation, evolution ecoculture, sensemaking

Short abstract/Introduction

The core of evolutionary theory is transition, the process of change over a certain period of time where certain organs being increasingly used, and others decrease. In this presentation, the evolutionary perspective is applied to bridge PR and organizational communication theory with a focus on narratives. Narratives as foundation of social and cultural sense- and meaning making processes are identified as stimulus for the evolution of a broader, consilient approach to strategic communication. With looking at sustainability as mutual narrative of the future, defined by inter-being, cooperation and harmony, we can carve out the central role of strategic communication for sustainability in transforming the old climate change narrative of human superiority over nature as origination of the ecological crisis to the new, ecocultural narrative of sustainability. This is supported by a mixed-method designed content analysis of a sample of (n =) 250 "Environment(al) Reports" from the 1990ies, later entitled as "CSR Reports" (2000-2015) and today as "Sustainability Reports" of 15 internationally operating energy corporates within a timespan of 30 years. After the presentation of the findings and limitations of the explorative analysis, further potential of the evolutionary approach to strategic communication is discussed.

Theoretical Framework

Over the last two decades, sustainability has become a normative framework and guiding principle for individual and organizational action – mostly communicated as 'alternative to' or 'fight against climate change'. Sustainability is generally defined as the fact that a given activity of action is capable of being sustained and therefore continued (Johnston et al., 2007: 61), including normative ideas of responsibility for the future, meeting global needs, protection of the environment, development and ecocultural consciousness as a deeper logic and matter of life, as well as participation and engagement. Thus, sustainability communication encompasses the relationship between humans and their environment and focuses on social discourses (Godemann at al., 2011). Here, a narrative approach seems to be fruitful to grasp the largely amorphous concept of sustainability that gets bent into many different shapes in the public sphere (Author et al., 2019a; Dimitrov, 2018; Weder et al., 2021). For our presentation, we are interested in the role of strategic communication in shaping sustainability as current narrative of our society in relation to the 'old' climate change narrative of destruction and imbalance between human and

nature. Therefore, we, firstly, conceptualize the evolution of a narrative as core process of strategic communication, and thereby bridge public relation and organizational communication theory (Christensen & Cornelissen, 2011; Greenwood, 2010). Secondly, we go deeper into the evolution of the sustainability narrative over the past decades and identify the potential of strategic communication for a transition of the old to the 'new' narrative (Hendersson & Wamsler, 2019, Van der Leeuw, 2019, Coulter et al., 2019, Chandra, 2018).

For that, we draw on Heidegger and his explanation of narratives as means to explore the alternative choices that might lead to 'feared' or 'hoped for futures' (Heidegger,1965). Only recently, sustainability as narrative or narratives of sustainability get attention in sustainability studies, linguistics and philosophy. For our re-conceptualization of strategic communication for sustainability, we mainly refer to Frank (2017), who explains that "if we can change narratives, we change something fundamental in the moral and political constitution of the society; thus, it is in narrative that new visions of sustainable living begin" (Frank, 2017, p. 312). As well, only very recently, sense- and meaning-making processes as core of strategic communication get more attention in the literature which can be seen in studies focusing on framing (Demetrius, 2019; Koinig et al., 2018; Author, 2017), storytelling (Emde, 2016; Dionisio, 2016; Spear & Roper, 2016; Author et al., 2019a), or agonistic PR (Davidson 2018, Hoffmann, 2018; Dawkins, 2015).

With this theoretical framework, we follow the process of transition over a period of 30 years of reporting (environmental, CSR and sustainability) from the 'old story' of climate change, telling us about human mastery over nature, ecological destruction, growth, individual consumerism and related struggle and resource scarcity, to a new story of sustainability, of inter-being, co-creation of ecocultural identity, inter-being and harmony as well as post-growth. This will be analysed with four questions, following the characteristics of evolution: variation, inheritance, adaption and time (Darwin, 2017; Pirlet, 2005).

Methodology

A sample of corporate reports, in the 1990ies still called "Environment(al) report", then reframed as CSR-reports, followed more recently by "Sustainability reports" of international operating energy corporates (n = 15) were used as text corpus (Bryman, 2016) to find patterns of the abovementioned old and/or the new global narrative. Furthermore, the material (n = 250 reports) serves to trace back the evolution of a new narrative of sustainability.

Complementary to a quantitative analysis of dominant topics, key events, and language patterns, the explorative part of the study (frame analysis) worked with a question-led approach for a qualitative content analysis (Mayring, 2014), using the technique of inductive category formation. The questions for this specific form of analysis were developed along the characteristics of evolution:

1. Variation: Organizations differ in their 'genetic makeup', in their identity, producing many variations of narratives. What are the patterns of the story that is told? (i.e. humans dominate nature, resource scarcity, protection, conservation, growth, wellbeing etc.)

2. Inheritance and time: How consistent are the stories? What are patterns that are passed on to their "report-offspring"? Which patterns stay over time?

3. Adaption and the principle of selection: Which organizations produce more offspring, which survive over time? What about the breadth and depth of reporting? What are selection principles ("story values" compared to news values)?

Findings

The findings show that the species of corporate reporting developed further over the years – in a quantitative and qualitative dimension. Dominant patterns of the old narrative and a passive role of the organizations behind the report, that can be seen in the early environmental reports, advanced to a more active, transformative creative role. The narrative of "nature" as incalculable, complex "opposite" of humankind in the 90ies, has given way for a narrative of responsibility in the years 2005-2015, the responsibility for (economic) growth by facing the struggle about ecological destruction and resource scarcity and related stakeholder expectations. However, just in recent years, sustainability as alternative within capitalism has superseded by a new narrative of sustainability as alternative to capitalism, to 'plain old' business. In today's reports, sustainability is used as synonym for innovation, change and transition, so we could exemplarily see a sense of agency which is key to sustainable transformation (Veland et al. 2018). Thus, with the analysis of reports as product of strategic communication, we can show that a narrative of sustainability is the result of an evolutionary process.

Discussion

The findings support our assumption about the potential of strategic communication in transforming the grand stories that function as carrier of ideology and meaning, to a master- frame of sustainability for communication on an individual, organizational and societal macro-level.

Despite the limitations of the study regarding the small number of reports and the qualitative character of the analysis, we are able to see dominant patterns of the new narrative that survived as the fittest (that is selected as strongest narrative, compared to the old, rather negative, loss-framed and thus destructive climate change narrative). However, there seems to be more potential for variations, for alternative framing of corporate action for sustainability, for a transition to a sustainable future. As well, we see future incitement to dig deeper into approaches to evolutionary thinking in literature studies and (PR) writing as well as philosophy (i.e. Nowak & Komarova, 2001; Sugiyama, 2001). The official requirements and legislative frameworks for sustainability communication seem to be a barrier for creative authorship of a new sustainability story – and thus a barrier for further evolution. To change the construction of the world and to create new possibilities for action (Hendersson & Wamsler, 2019) is where we see the potential of

strategic communication in the future. The narrative creativity is of great importance in exploring and developing agency (Chen, 2012). Strengthened authorship can be viewed as evolving agency and consciousness and variating narratives bring a range of disparate behavioural modes (Benzon, 1993).

With our contribution, we not only aim to stimulate further studies analysing evolution as core process of strategic framing and storytelling approaches. Much more, with analyzing sustainability communication and the role of strategic communication for the transition from an old to a new narrative of the future, in particular we can show that strategic communication is a consequence of evolution (Greenwood, 2010) rather than of convergence of PR and organisational communication (Zorn, 2002). Furthermore, it marks the overcoming of the antagonism between structural and process-related, between functional and critical and constructivist approaches in this research area, which is the envisioned pathway to a consilient synthesis (Nothaft, 2016).

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Session 4C: Expanding the methodological toolbox

Mapping the framing of CSR perceptions

Pauline de Montpellier d'Annevoie, Valérie Swaen, & Mariane Ferenay
Université Catholique de Louvain

Abstract

Corporate Social Responsibility (CSR) is commonly described as the contribution of companies to sustainable development. As CSR is an essentially contested concept, individuals (i.e., consumers, employees, or leaders) can have a different understanding of its meaning and applications by companies. These different understandings further influence their reactions to corporate actions.

In this context, the goal of this paper is to identify the different perceptions individuals have about the meaning of CSR and analyse how these perceptions are framed. For this purpose, we focus on micro-CSR literature to investigate the interpretative processes by which stakeholders form and organise their perceptions of CSR, understand its meaning and make sense of the concept.

We propose a classification of five types of framing of CSR perceptions with different degrees of complexity and ways to deal with tensions, to conceptually present how individuals frame their perceptions of the meaning of CSR. This classification is illustrated by an inductive thematic analysis of CSR perceptions shared by a heterogeneous sample of individuals in the first discussion forum of MOOCs on the topic of CSR.

The contributions concern the advancement of micro-CSR research with respect to the way individuals frame their CSR perceptions. In particular, we aim to refine the two cognitive frames of managers proposed by Hahn et al. (2014) into a classification of five types of framing of CSR perceptions, and discuss how the conceptual framing strategies identified by Gond et al. (2017) can appear together in the minds of individuals when they think about CSR.

An ethnographic account of the praxis and public relations of Mining responsibly in America's Midwest

Amy O'Connor

University of Minnesota Twin Cities

Purpose of the paper

This paper peels back the veneer of corporate public relations to expose CSR as a dynamic activity that paradoxically binds and frays the relationships between corporations and workers. Through the miners' stories and the company's public relations documents a complicated relationship emerges—one part economic, one part familial, and one part adversarial. I show how "profits" and "production" are defined and understood in different ways, and how these various understandings of profits, production and people set the stage for how the economic responsibilities of mining companies are experienced on Minnesota's Iron Range. The manuscript compares the mining company's claims about its economic responsibilities to employees with workers' experiences with the company's CSR efforts to show how the jagged edges of CSR boundaries are both complementary and contradictory. I present a new way of understanding CSR, which I call "refractive CSR" to explain how CSR is established and enacted through multiple, paradoxical boundaries that are fractured and refracted through the distorted lenses of history, economics, and personal experiences working in the mines.

Situated on the Mesabi Iron Range in northern Minnesota, the study is guided by the question "How do employees and corporate executives define the economic responsibilities of a taconite mining company in the 21st century?" The Range, as it is known locally, refers to the elongated bodies of iron ore that have been mined in Minnesota since the late 1800s. The Mesabi range is the largest and only remaining active iron mining range in Minnesota. Taconite, a form of low-grade iron ore, is mined in six open pit mines along the Mesabi range. There are two mining companies that own and manage the mines which employed 3,562 people in 2020 (The Annual Report of the Inspector of the Mines, 2020) the majority of whom are members of the United Steelworker members. Together these six mines produce and ship approximately 31.9 million tons of taconite products a year (The Annual Report of the Inspector of the Mines, 2020). The taconite that is mined in Minnesota is crushed and processed into pellets about the size of a blueberry, loaded onto train cars and transported to the shores of Lake Superior, and then shipped across the Great Lakes to steel mills in Ohio and Indiana where it is processed into roughly 85% of the steel made in the United States (Iron Mining Association, 2020).

"Iron Company" (pseudonym) has centuries long symbiotic relationship with the towns it is located in. Workers and community members who live in "Taconite Town" like to say, "When mining is doing well,

the entire Iron Range does better" (O'Connor, fieldnotes). In good years, jobs are plentiful, and miners' pockets are full of cash that flows into the local economy. In these good years, the mining companies' tax contributions, which are based on production levels, increase, and the companies are able and willing to support local CSR initiatives. This has been the case for the last two decades, which have been a sustained boom; taconite prices are at record highs and mining jobs are available to those who want them. This study shows how the extended boom combined with smooth corporate/labor relations has inflated workers, especially younger miners, sense of mining permanence and created a strong, positive economic bond between the corporation and miners.

Historically, however, boom times have never lasted. The iron ore industry is notoriously influenced by volatility in the world steel market. In the 1980s the price of taconite pellets collapsed; mines shuttered and the CSR that had built and sustained local communities dried up. As the local mine (Iron Mine) nears possible closure due to a limit in mineable ore, these bust times loom, reminding miners that their relationships with the mines depend on the existence of taconite—on the mines' profitability. Miners look at nearby communities that lost their mines and see closed schools, vacated neighborhoods, relocated family and friends, and shuttered businesses. The dread goes beyond the simple economics of mine closure, for mine jobs are familial and deeply tied to individual and regional identity. Many miners learned about the economic hardship of a mine closure at the dinner table from their dads and grandfathers. They know if Iron Mine closes it will be the first time since 2001 that a mine has closed on the Range, 700 workers will lose their jobs, and the estimated $449 million dollars in economic impact will be lost. These harsh realities frame their understandings of the economic responsibilities Iron Company has to its workers.

Main theoretical framework/assumptions
This paper advances a cultural approach to understand to examine what CSR "actually means" (Brammer et al., 2012, p. 8) in the context of northern Minnesota taconite mining. A cultural approach exposes how CSR is defined by unique operating environments and locations (Brammer, Jackson, & Matten, 2012; O'Connor & Shumate, 2010; O'Connor, et al., 2017), stakeholder expectations (Du & Vieira, 2012), industry norms and regulations (O'Connor & Gronewold, 2012), and corporate proclivities (Athanasopoulou & Selsky, 2015). By uncovering the taken for granted assumptions that form individuals' and community's understandings of the business/society relationship, the cultural forces that institutionalize CSR practices into the social fabric are exposed. Furthermore, a cultural approach illuminates which CSR practices are legitimized, and how failing to meet society's expectations is intimately tied to the social context within which they occur (Wanderley, Lucian, Farache, & de Sousa Filho, 2008). Finally, the cultural dimensions that influence CSR practices are considered essential to building richer and more practically informed theoretical perspectives of CSR (Aguinis & Glavas, 2012; Costas & Kärreman, 2013).

The cultural approach is supported by three interlocking theoretical frameworks and concepts: institutional theory (e.g., DiMaggio & Powell, 1983), legitimacy theory (e.g., Suchman, 1995) and

stakeholder theory (e.g., Mitchell, Agle, & Wood, 1997). These three theories are woven together to provide a comprehensive theoretical framework to enable contributions at three levels of analysis. At the macro level, this study illuminates how the relationships between business and society are forged over time. This examination is inclusive of the role generational differences, workforce education, shifting demographics, and natural resource accessibility play in the legitimation of CSR. At the meso level, the study advances research in an underexplored cultural and industry context providing important cross-industry comparative data. This examination allows for a better understanding of which how industry and community create field and organizational-level pressure that influences how CSR is practiced as well as experienced by stakeholders in the field. At the micro level, the study uncovers the micro processes of corporate-community relationship building. In particular, the study identifies how different community groups experience and negotiate the contours of CSR in their everyday talk and interactions.

Research indicates that corporations operating in hazardous industries are more likely to engage in CSR than other industrial fields (Shabana et al., 2016). However, academic research focused on the mining industry has been overwhelmingly devoted to international CSR contexts (e.g., Adibi, Ataee-pour, & Rahmanpour, 2015)). In the case of the US mining industry, research is limited to two quantitative studies (Que, Awuah-Offei, A. Demirel, Wange, N. Demirel, & Chen, 2018; Que, Wang, Awuah-Offei, Yang & Jiang, 2019). While these studies offer important foundational information the disparate contexts indicate a need for studies that interrogate other forms of mining in different geographical contexts.

Research Methods

This research is based on a subset of data collected during multi-year ethnography designed to gain an in-depth exploration of how CSR is enacted and understood in northern Minnesota taconite mining communities. I spent extensive time in the mining communities observing community activities, hanging out in union halls, participating in local events, and immersing myself in life on the Iron Range. In addition, I conducted hundreds of hours of interviews with community members and current and retired miners and augmented my ethnographic and interview data with archival research thereby answering the call by Bass & Milosevic (2018) to conduct CSR research that couples extended observations with interviews and archival data collection to gain a more holistic understanding of the cultural dimensions surrounding CSR. This study provides the one of the first ethnographic accounts of mining operations in the US (see Smith, 2021 for a notable exception) and the only ethnographic account of US mining operations that gives primacy to the voices of labor rather than management. The research methods adopted in this study add to the limited body of CSR research that adopts qualitative methods and answers the call

Through an ethnographic approach, I traverse both the macro and micro levels of the CSR relationships: I compare the abstract macro-level ways that institutions explain CSR practices with the micro-level, everyday forces—local culture, family traditions, economic options, and hopes for the future—that shape the meaning and practice of CSR in the taconite towns of northern Minnesota. The study acknowledges the dominant role corporations play in determining when, where and how CSR will be practiced, but it also

shows how a unionized workforce has power and legitimacy to influence the economic responsibilities the Company has to its workers. I offer the term "refractive CSR" to capture this more complex picture of CSR, which I show to be multi-layered, with its meaning refracted through the distorted lenses of history, community, dominant narratives of CSR and stakeholders' hopes for the future.

Interviews were transcribed verbatim and analyzed using NVivo software. Analysis was done both chronologically and topically to allow for consideration of how time and events shaped interlocuters perceptions and experiences. In addition, this process exposed shifts in attitudes towards Iron Mine and CSR. This paper draws on a subset of data from of a three-year ethnographic study of the taconite mining industry in northern Minnesota, USA. The data presented in this study focuses on the economic responsibilities the corporation and workers identified. It represents extended interviews with 15 active miners, 10 retired miners, 2 politicians, and 3 mining industry representatives. In addition, data includes archival content (e.g., newspaper articles, YouTube videos, corporate website), and over 180 hours of field observations.

Preliminary Results

The current study identifies the neoliberal logics that underpin CSR activities writ large—logics that even the workers themselves participate in, for they have adopted "corporate-ese" to explain the relationship between the mining company and its workers. The results lay out the connection between jobs (which are, I argue, a form of CSR) and corporate profits, revealing that workers tacitly understand that corporate benevolence is predicated on corporate profits. The study also shows the centrality of well-paying mining jobs to workers' and economic stability but how that relationship is tenuously tied to the boom bust cycle of mining. Further, the study shows how the corporation and workers have different understandings of how mining as the economic engine that drives the Iron Range inhibits job growth, economic diversification and long-term economic security.

The findings of this study extend our understanding of CSR in three ways. First, I offer a detailed exploration of how a unionized workforce is in a unique and powerful position to negotiate the economic responsibilities the corporation has to its workers. The voices of "Steelworkers Local" (pseudonym) members tell the story of how labor and management work in concert and in conflict to advance the economic stability on the Iron Range as well as the economic conditions of individual workers. Second, I provide detailed evidence that the foundation of a company's economic responsibilities is inextricably linked to the company's and industry's historical presence in a geographic area. This perspective illuminates how corporate historic responsibility (CHR; Janssen, 2014) influences workers' assessment of the legitimacy of the company's economics as CSR claims. Finally, this study shows how the potential closing of the mine is an endogenous shock that alters the economic responsibilities and frays the relationship between the mining company and its workers. In this context, I examine how economic responsibilities are altered in a dying mine.

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Shared expectations and CSR communication: A semantic network analysis through anthropomorphism

Selin Türkel, Ebru Uzunoğlu, & Furkan Güneri
Izmir University of Economics

Abstract

Companies have turned to various ways to differentiate their CSR activities. At this point, brand anthropomorphism comes into play as a concept that refers to a strategic decision. Simply, brand anthropomorphism tries to transform a product, brand or company into a relationship partner for stakeholders by giving them human characteristics. Research shows that consumers prefer products with human-like features more and tend to continue their consumption habits of these products. In this study, brand anthropomorphism has been operationalized as a strategy to understand consumers' CSR expectations. In other words, it is desired to find the common meaning between all the CSR expectations that the participants have idealized. When people describe a socially responsible company, they may also be describing the idealized image of the company in their minds and their expectations about that company's role in society. Therefore, the main research question is as follows: What is the anthropomorphic meaning of "socially responsible company" for consumers?

In addition, companies adopting the aforementioned strategy need to demonstrate their human characteristics on social media. Accordingly, the second research question involves an agreement or disagreement regarding anthropomorphism; that is to say whether the idealized anthropomorphic meaning reveals high level of consensus about communicated brand personality or not. How do companies perceived as socially responsible utilize brand anthropomorphism in their CSR communication?

Sustainability communication: A segmentation study

Lisa-Charlotte Wolter & Elisa Adam

IU Internationale Hochschule

Abstract

Empirical background: With increasing consumer skepticism, trust and transparency in sustainability communication are gaining in relevance. Effective sustainability communication requires knowledge about which channels resonate with which types of consumers. However, channel usage and perceptions and sustainable audiences have been examined largely separately.

Aim / Contribution: This study aims to integrate both perspectives to identify sustainable consumer segments distinct by their (1) sustainability-related use of media channels, (2) perception of these channels, and (3) behavioral outcomes upon brands' transparent sustainability disclosure.

Methods

Among a sample of N = 808 consumers residing in Germany, an online survey measured sustainability involvement, perceptions and usage patterns of sustainability communication channels including sustainability content engagement (liking, commenting, sharing), and brand metrics (purchase intention / brand loyalty). A two-step cluster analysis (likelihood distance measure) produced two clusters distinct upon sustainability content engagement (liking, commenting, sharing): the Actives and the Non-engaged. Analyses are based on chi-square tests for group differences in reported frequencies of media usage and perceptions and non-parametric Kruskal-Wallis tests for differences in brand metrics.

Findings

Compared to the Non-engaged, the Actives exhibit a higher usage of social media both in general and for sustainability-related brand information, and tend to rate communication channels more positively (e.g. credibility, quality). Moreover, brands' transparent sustainability disclosure is significantly more likely to translate into purchase and loyalty among the Actives who also tend to be younger and have a higher level of education, income and sustainability involvement.

Implications: Sustainability-minded brands may focus on the Actives as a key target group but also leverage potentials from the Non-engaged considering communication channels that may resonate with that audience group. Overall, this study demonstrates the usefulness of consumer segmentation in relation to sustainability involvement and media usage for brand communication.

II) CORPORATE MOTIVATION & ENGAGEMENT

Session 4B: CSR leadership, HR & diversity

The contribution of CSR communication to responsible organizational leadership

Anne Ellerup Nielsen & Christa Thomsen
Aarhus University

Abstract

The paper addresses the relationship between CSR communication and responsible organizational leadership investigating how the first contributes to the latter. The investigation shows that communication with stakeholders about the social responsibilities of the organization plays a crucial role for the development and practice of responsible organizational leadership. Bases on a theoretical review of organizational leadership and an outline of CSR communication theory, the paper demonstrates that CSR communication can guide scholars and organizations in fostering and developing responsible organizational leadership practices through communication with stakeholders.

Introduction

This paper is based on a conceptual idea of providing insights into the relationship between CSR communication and responsible organizational leadership. It argues that CSR communication plays a central role in orchestrating the development and practicing responsible organizational leadership behavior in sustainable organizations.

The first part of the paper addresses recent societal changes focusing on stakeholder pressures for CSR and sustainability and how these pressures impact organizational leadership and pave the way for the concept of responsible organizational leadership. It hereafter investigates literature that connects CSR with organizational leadership focusing on the conditions under which responsible organizational leadership can emerge and be practiced as a platform for moving the organization forward as a sustainable organization and a source of competitive advantage. The investigation supports the argument that CSR and CSR communication plays a crucial role. Furthermore, based on an outline of CSR communication theory, the paper develops research-based CSR communication principles that consider CSR communication as a practice that fosters change and advancement of responsible organizational leadership. Finally, challenges for advancing research in the area of responsible organizational leadership and CSR communication are discussed as a platform for consolidating our theoretical framework of CSR communication and organizational leadership with empirical data. Stakeholder pressure for CSR and

sustainability Organizational leadership has been defined as "the process of influencing others to understand and agree about what needs to be done and how to do it, and the process of facilitating individual and collective efforts to accomplish shared objectives" (Yukl, 2010, p. 8). Theory within the field addresses questions such as how leadership as a trait differs from leadership as a process, how appointed leadership differs from emergent leadership, and how the concepts of power, coercion, and management differ from leadership. Based on such questions, scholars distinguish between different approaches to organizational leadership.

Recent societal changes and stakeholder pressures for CSR and sustainability have challenged long-established concepts and approaches to organizational leadership. As one of the current approaches to organizational leadership, transformational leadership as "a process that changes and transforms people" (Northouse, 2007: 175) has become the dominant approach today, the argument being that it provides a better fit for leading today's complex organizations.

In a changing environment with increasing stakeholder pressures for CSR and sustainability, companies are increasingly developing programs which imply strategic and organizational changes. By translating mission and vision into CSR and sustainability related principles, policies and commitments, these companies adopt what has been framed as a responsible behavior while CSR and sustainability related shared values underlie the whole program (Ingham et al., 2017: 563).

Other companies seek to consolidate their position in CSR and sustainability (Gond et al., 2011: 115). Referring to Clinton, 2009; Margolis and Walsh, 2003, the authors mention as an example, multinational corporations that have embraced social causes and corporations that partner with global institutions and NGOs to fight against AIDS and eradicate world poverty.

In so doing, "these corporations act as responsible leaders" (Gond et al., 2011: 115). Below, we investigate the literature that links CSR and sustainability with organizational leadership focusing on identifying what we know about how responsible organizational leadership emerges and how it should be practiced as a source of advantage for the organization.

CSR and organizational leadership

The relationship between CSR and organizational leadership has received considerable research attention in recent decades (Zhao et al, 2022). Reviews that have addressed the relationship serve as documentation for this research attention. Below, we draw on Zhao et al. (2022) in our summary of the main findings of "the most relevant review articles" focusing on the relationship between CSR and organizational leadership.

Saha et al. (2020) reviewed papers on ethical leadership, CSR, and firm performance between 1958 and 2016. They found that ethical leadership influenced by personal values has a direct and positive influence on CSR and a direct or indirect impact on corporate performance.

Christensen et al. (2014) discussed leadership in terms of individual traits, leader processes at work, and shared leadership as antecedents to CSR and corporate social irresponsibility. They also compared the influence of different leadership styles (i.e., ethical, responsible, and servant leadership) on CSR and reported that servant leadership is more beneficial in emerging CSR work. Fox et al. (2020) developed a

model that takes into account both authentic leadership and business model flexibility to explain CSR heterogeneity. They showed that firms with authentic leadership are more likely to satisfy their stakeholders and gain more benefits from these behaviors compared with firms with less authentic leadership during times of unprecedented crises.

In addition to the relationship between specific leadership styles and CSR discussed in the literature above, several scholars have also explored the thought/action processes and ethical differences between managers and employees in fulfilling CSR. Basu and Palazzo (2008) presented for example an organizational sensemaking process model that explains how managers think, say, and act in ways that respect their key stakeholders and society. Drawing from a large sample of peer-reviewed articles, Zhao et al. (2022) map the landscape of the CSR–leadership and identify key developments and patterns over the period 1994– 2020. Seven subdomains are identified: board characteristics, responsible leadership, emerging country context, team efficacy, CEO pay fairness, shareholder wealth, and cross- sector social partnership. These subdomains are what the authors call "the main hot subdomains of CSR-leadership research".

The investigation of the literature linking CSR and organizational leadership shows that there seems to be a common understanding that responsible organizational leadership is about making sustainable business decisions which consider the interests of all stakeholders. In this paper we argue that building and sustaining good relationships with all relevant stakeholders requires communication with these stakeholders about the advancement of the social responsibilities of the corporation. Thus, CSR communication theory is suggested as a theory that plays a central role in building and sustaining good relations with stakeholders.

Based on this, we formulate the following research question:

How does CSR communication contribute to responsible organizational leadership? By answering this question, we aim to contribute with knowledge on how organizations and leaders can potentially achieve and practice responsible leadership through CSR communication. Below, CSR communication theory is addressed based on different types of CSR communication principles that are scheduled into model aiming at analyzing and pointing towards CSR communication as responsible leadership.

CSR communication

In initial research, the purpose of CSR communication is articulated as a demonstration of how businesses 'contribute to society as responsible corporate citizens' and to 'prove their corporate social responsibility credentials' (Du et al. 2010; Du & Vieira, 2012; Merkelsen, 2011). In more recent CSR communication research, the quest for legitimacy and relationship building has been added as a strong driver for CSR communication (Nielsen & Thomsen, 2018; Walker and Wan 2012; Seale and Lock, 2015), especially with a growing consumer skepticism towards corporate CSR claims emerging with CSR and sustainability as the primary attribute in corporate branding and communication (e.g. Hildebrand et al. 2011; Maon et al. 2021). Finally, CSR communication research has expanded to embrace deliberative and formative roles of CSR communication as sensemaking (Morsing & Schultz, 2006) and aspirational talk (Christensen et al.

2013; Schoenborn et al. 2020; Christensen et al. 2021) paving the way for more intensive approaches to CSR communication as change, leadership and citizenship enacted through networking between businesses, local stakeholder groups and NGOs (Crane and Glozer, 2016; Scherer & Palazzo, 2011). Along with the above-mentioned expansion of CSR communication, which has initially focused on the external role of CSR communication, the internal perspective of CSR communication has emerged with the growing agenda of CSR and sustainability in organizational development and governance planning (Gond et al. 2011). Accordingly, CSR employee engagement and management has come to constitute a growing field of interest in organizational studies of CSR and CSR communication, emphasizing employees' perception of CSR as having important impacts on their engagement and work satisfaction in their workplace (e.g Rupp et al. 2018; Gond et al. 2017).

CSR Communication in change situations and organizational leadership

To illustrate how CSR communication can be addressed from a change perspective that stimulates organizational leadership, we are inspired by Johansson's and Heide's paradigmatic approach to communication in organizational change contexts. They focus on how communication is addressed as a) a tool, b) a process and as c) social transformation respectively in studies of organizational change. While communication as a tool is based on a conceptualization of the organization as a rational system, seeking to drive an organizational change process as effectively as possible through dissemination of information and justification to organizational members (Johansson and Heide, 2008, 292), communication as a process reflects the idea of communication as socially constructed acts embedded in change situations through processes of narratives and sensemaking among organizational members (Johansson & Heide, 2008, 294). Finally, communication as social transformation focuses on the relationship between communication and action by investigating how social change is negotiated and performed through discourse, which articulate patterns of power reflecting 'socially constructed norms of acceptable or unacceptable behavior' among organizational members (Johansson and Heide, 2008, 296). Addressing CSR communication as (a) a tool, (b) a process and (c) social transformation respectively, we relate Johansson and Heide's three paradigmatic communication approaches to equally well-established CSR communication frameworks drawing particularly on (A) Du et al. (2010), (B) Morsing and Schultz (2006), and (C) Christensen et al. (2013).

CSR communication for responsible organizational leadership

Below we present the three above mentioned approaches to CSR communication in a table (table 1) relating them to the transactional and transformational organizational leadership forms respectively. The table thus demonstrates the three CSR communication approaches' main implications for and contributions to practicing responsible organizational leadership.

APPROACH	RESPONSIBLE ORGANIZATIONAL LEADERSHIP THROUGH CSR COMMUNICATION		
	AS TOOL	AS PROCESS	AS SOCIAL TRANSFORMATION
Transactional leadership	hierarchical purpose driven information sharing (e.g. CSR projects, policies, goals and performances)	Strategy driven CSR development information and reporting processes (including staged dialogue with stakeholders)	Purpose and outcome driven strategy and policymaking driven by CSR aspirations and talk
Transformational leadership	CSR information sharing and brainstorming (e.g about CSR values, visions statement, strategies, etc.)	CSR strategy presentation and debating with stakeholders	CSR policy and strategy sketching, and action planning based on true deliberation and collaborative interaction with stakeholders

Table 1: Contribution of CSR communication to responsible organizational transactional versus transformational leadership

Practiced from a transactional leadership perspective, CSR communication as a tool contributes to describe and explain businesses' CSR activities, projects, and plans assuming that stakeholders have no prior knowledge about these issues, hence could benefit from getting insights into them. Concerning the contribution to transformational leadership, the information sharing would be expected to be more dynamic and brainstorming.

CSR communication as a process contributes to transactional leadership through informing, reporting and 'pretending to' discuss businesses' CSR strategies with stakeholders mostly in terms of 'staged' rather than 'actual dialogue', which implies raising questions for which the answer is already given or is subject to pre-established answers. Its contribution to transformational leadership, on the other hand, is based on actual sensegiving and sensemaking iterative interaction processes, which are an important prerequisite for stakeholders to be able to support and influence transformational leadership processes. Finally, for CSR communication as a social transformation, the contribution of CSR communication to transactional leadership is articulated as strategy and policymaking interactions based on both aspirational talks, sensemaking and decision making. This is also the case for the contribution of CSR

communication to transformational leadership, with the difference that intensive debating, negotiations and collaborating with stakeholders may be more pronounced.

Conclusion and discussion

In this study, we theoretically examined how CSR communication contributes to responsible organizational leadership, the focus being on the CSR and CSR communication-leadership relationship and especially the impact CSR and CSR communication has on leadership.

Previous studies have primarily focused on investigating the leadership-CSR relationship, i.e. the impact leadership has on CSR (Zhao et al., 2022). Our study thus advances existing knowledge on the relationship between CSR and organizational leadership by contributing a theoretical framework that helps understanding, analyzing and managing CSR communication as a practice that fosters responsible organizational leadership.

However, to consolidate our theoretical framework above, we are planning to supplement the paper with concrete empirical elements and examples that allow us to support their implications and values for organizational management in practice.

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Workplace inclusion as social responsibility: contexts, relations, and individuals

Christa Thomsen & Birte Asmuß
Aarhus University

Background

Institutional structures such as central and local governments, non-governmental organizations (NGOs), labor market actors and others contribute to shaping the social responsibilities of businesses (Thornton, Ocasio and Lounsbury, 2012) defined as an obligation that exists next to the responsibility to increase profits (Drucker, 1993). At an organizational and workplace level social partnerships in form of local networks that connect public, nonprofit and private businesses (Waddock, 1991) contribute to shaping the social responsibilities of businesses (Docherty et al., 2009; Kinge, 2014). Hence, the social responsibility of businesses is core to complex social challenges such as workplace inclusion in that it helps develop new ways to co-create sustainable work and identify new sustainable, inclusive work and employment practices that can facilitate a balance between the social responsibility of businesses on the one hand and the responsibility of businesses to increase profits on the other (Drucker, 1993). The current study focuses on relationships between marginalized groups in the form of disabled young people, institutional partners in the form of educational non-governmental organizations (NGOs) organized as social enterprises, and private businesses working collaboratively in a social partnership towards the inclusion of disabled young people in the labor market.

People with disabilities are underrepresented in the workplace with high unemployment rates, and they are also severely underrepresented in the academic literature concerning work and workplace relations. The study's focus on mentally and physically disabled young people who are in transition from education to work is thus in line with an increased awareness of the need to better understand marginalized groups and their role for and in the workplace (see also: Brzykcy and Boehm, 2021; Colella, 2001; Jammaers, 2021; Mik-Meyer, 2016). Moreover, the study deals with an underrepresented site, which are agricultural enterprises in the form of cattle farms. In a Danish context, these cattle farms, or agricultural enterprises in general, are facing a major challenge in regard to employee recruitment (Navrbjerg, 2019). While many enterprises recruit foreign work force from especially Eastern and South-eastern European countries, some of them try to recruit within the group of disabled young people in order to reduce potential lack of labor force. In that sense, the farmers' recruitment and employment practices are not necessarily primarily informed by social responsibility concerns but do compete with economic ones.

Aim of the study

Based on the above, the study will answer the following research question: How can relational and individual communicative practices in local social partnerships shape social responsibilities in form of

sustainable workplace inclusion? A theoretical framework is proposed that identifies the relational dynamics in social partnership processes from education to work and employment for the sake of social responsibility.

Contextualizing sustainable, inclusive work and employment

Scholars within the field of social workplace inclusion (Boekhorst, 2015; Farndale, Biron, Briscoe and Raghuram, 2015; Dwertmann, 2016; Egdell, and McQuaid, 2016; Egan and Bendick, 2018; Kendall and Karns, 2018; Pio and Syed, 2018; Ranjatoelina, 2018; Shore, Cleveland and Sanchez, 2018; Beatty, Baldridge, Boehm, Kulkarni and Colella, 2019; Bonaccio, Connelly, Gellathly, Jetha and Ginis, 2020; Scholz and Ingold, 2021) agree that by employing people who at large are excluded from the workplace, e.g. disabled young people (Egdell and McQuaid, 2016), due to a presumption that they do not perform sufficiently (Ranjatoelina, 2018), businesses use their position and resources for something more than pleasing their shareholders (Drucker, 1993). Instead, they focus on achieving a balance of economic, environmental and social imperatives, while at the same time addressing the expectations of both shareholders and stakeholders (Carroll, 1999).

Thereby they act as socially responsible businesses, thus contributing to sustainability as the overall goal (United Nations, 2015). The study's interest lies in the engagement structures that shape the inclusive workplace in a Danish welfare context (e.g. Strand, Freeman and Hockerts, 2015). Special attention is given to relational, communicative dynamics related to the balance between social responsibility as job flexibility on the one hand and the responsibility of businesses to increase profits on the other (Margolis and Walsh, 2003).

In order to better understand the contextualized relational communicative dynamics in social partnerships in specific and their role for sustainable inclusive work and employment in general, the current study applies a practice perspective. That way, the contextualized experiences of the partners in the social partnership network that are central to the emergence, constitution and development of social responsibilities, can be assessed on both the societal, institutional and individual level (Golsorkhi et al., 2015; Raelin, 2016).

Methodology

Case description

The research is conducted as a single case study (Bryman, 2012) consisting of extensive ethnographic fieldwork. The case centers around a social partnership collaboration in Denmark between an educational NGO, a disabled young person, and a future employer in form of a private business, more specific a cattle farm.

The educational NGO is organized as a social enterprise that offers education with the overall goal of supporting and guiding young disabled people towards a life as equal and active citizens with as great a degree of self-help. It is the young person's home municipality who decides whether the young person may be granted access to the educational programme. Close to the end of the educational programme,

job consultants employed at the NGO will based on the young person's interest and professional ability find an internship where the employer has an interest in hiring the young person after graduation.

Data

The field work started with a workshop with 12 educational NGOs, where we conducted three focus group interviews focusing on opportunities and challenges in relation to social partnership collaboration for the inclusion of disabled young people in the work force. As a result of the focus group interviews, one educational NGO was selected for an ethnographic, in-depth investigation. The empirical material was divided into two distinct groups in order to answer the

following questions:

1. Interviews with the NGOs (semi-structured focus group interviews) and the disabled young person (informal open-ended interview): How do NGOs see their role in including the disabled young person in the partnership, and how does the disabled young person see him/herself being included in the social partnership process?

2. Video-ethnography: Meeting between the partnership participants: How do the partners in the partnership include the disabled young person in decisions related to his/her transition from education to work?

Findings

The analysis consists of two parts: on the meso level, a qualitative thematic analysis (Gibbs, 2007; Guest et al., 2011) of interviews with local social partnership partners to uncover the multiple aims, purposes and practices involved in accomplishing successful partnerships, and on the micro level, a conversation analysis (Sidnell and Stivers, 2013) of the video- ethnographic partnership meeting data to uncover the actual social practice of partnership collaboration.

Figure 1: Analytical framework

Macro level of workplace inclusion:
Politics, government, rules and
legislations

Meso level of workplace inclusion:
Social partnerships

Micro level of workplace inclusion:
Social partnership's individual relations
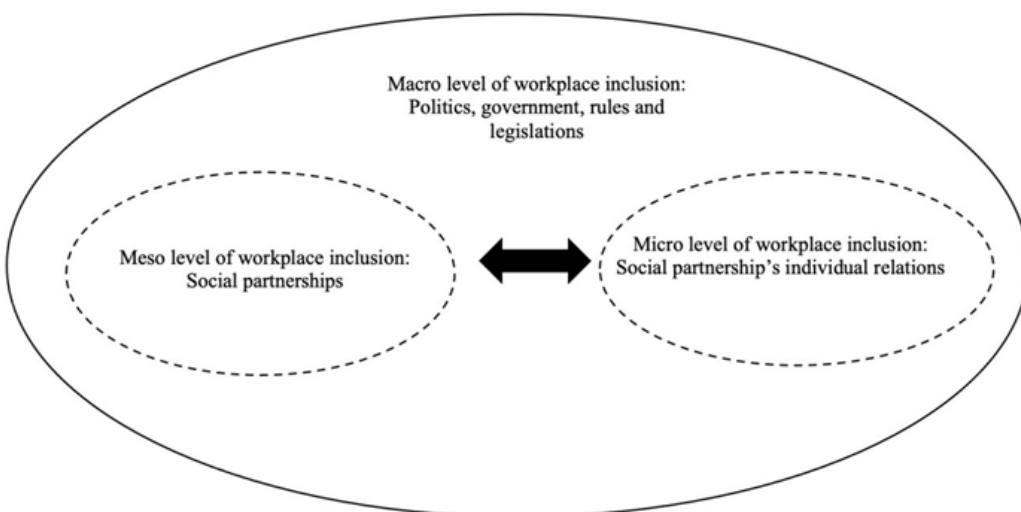
Part 1 of the analysis identified on the meso level the NGO's and the disabled young person's understandings of how workplace inclusion can best take place. The analysis shows that the benefit of the educational program seen from the perspective of the NGOs lies in its ability to take care of all aspects of the disabled young person's way of life as well as in coaching the disabled young person into becoming a responsible student and future employee. Both aspects are seen as fundamental conditions for accomplishing workplace inclusion through partnership collaboration.

The analysis of the interviews with the disabled young person supports the two main themes that emerged from the NGO interviews. On the one hand, the analyses show that the partners are united in their predominant orientation towards the social dimension of social partnerships (Järlström et al., 2018), whereas the economic dimension is only marginally addressed. On the other hand, the analysis indicates that the partners conceptualize and contextualize these two dimensions in slightly different ways: whereas the NGO clearly distinguishes between the ethical and economic dimensions, the disabled young person to a higher degree merges the different domains and their internal aspects. NGOs as facilitators of sustainable and inclusive workplaces.

Based on the partnership meeting data, part 2 of the analysis identified on the micro level how the meeting participants in form of NGO representative, business partner and disabled young person in concert orient to the social dimension of the social partnership.

The analysis of the meeting data provides two important findings. First, it shows the challenges of integrating the disabled young person in the conversation between the farm owner and the representative of the NGO, thus contesting the overall goal of an inclusive partnership. Second, the social partnership participants manage craftfully to navigate the framing of the disabled young person's special needs and competences in accordance with the actual situation. Thus, the analysis of the micro practices of social partnership collaboration shows that the balance between economic and social dimensions is successfully accomplished in the here and now of the partnership collaboration.

Figure 2 below illustrates the dynamic relationship of the different partners involved in the social partnership. Based upon three different phases in the social partnership (education, transition, employment) different relational constellations are core to ensuring successful transition from one phase to the other balancing between contesting and supporting the competing demands in regard to economic and social affordances of social partnerships for workplace inclusion.

Figure 2: NGO's as facilitators of workplace inclusion

NGO= Non-Governmental Organization

DYP= Disabled Young Person
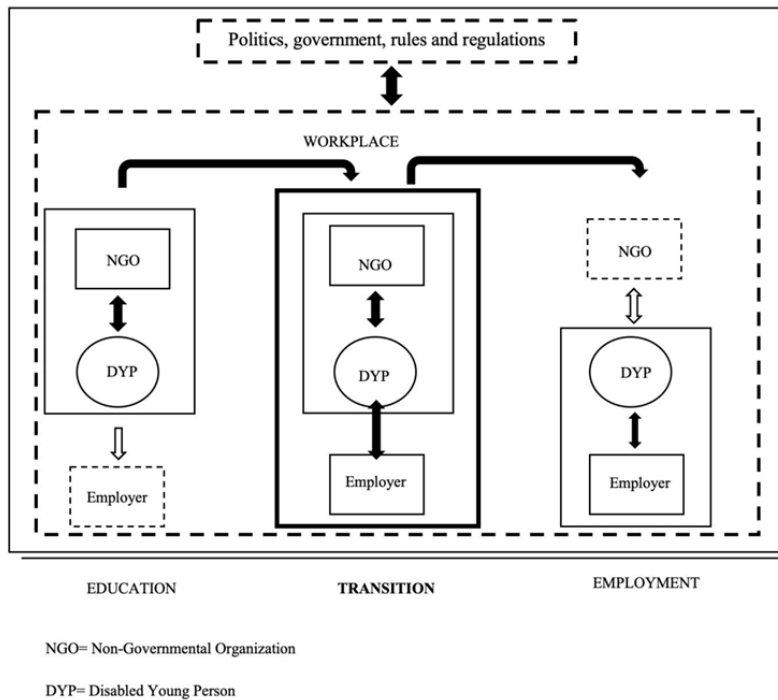
Overall, the central role of the NGO as facilitator is core to successful workplace inclusion. In the education phase, the close relationship between the NGO representative and the disabled young person is central for building organizational commitment, trust and future work engagement. The potential future employer takes the form of a distant and abstract entity that is oriented but not really related to. In the transition phase, the close relationship between the NGO representative and the disabled young person serves as the basis for the disabled young person to build a mutual relationship with the potential future employer. In the employment phase, the NGO representative takes a more distant role, and the employer and the disabled young person are in a primary relationship building upon the already established employability, work engagement and organizational commitment.

Discussion, conclusion and implications

In this study, we examined how relational and individual practices in social partnerships in a Scandinavian welfare context shape the social responsibilities of businesses in form of sustainable workplace inclusion, thus taking on a contextualized approach to the social responsibilities of businesses.

The study shows how a social partnership in form of an educational NGO and a business partner can together communicatively create direction and motivation for marginalized groups in the form of disabled young people in relation to entering the labor market and becoming a permanent member of the work force. The educational NGO creates an initial motivation and direction through its educational program by providing real life training while at the same time taking care of personal and social aspects of the disabled young person's life. This coaching practice helps the disabled young person to become a responsible

student and a reliable future employee. Additional motivation and direction for the young disabled person is created through the NGO's approach to the social responsibility of businesses as co-responsibility. The study shows that it is crucial that the future employer is prepared to take on co-responsibility, the overall purpose being to co-create sustainable work and to identify new sustainable, inclusive work and employment practices that can facilitate a balance between the social responsibility of business on the one hand and the responsibility to make a profit on the other.

Acknowledging contexts, relations and individuals

First of all, the study highlights the importance of applying a contextual perspective on the social responsibilities of businesses. This is relevant in at least two ways: first, it allows a focus on overlooked groups and sites of marginalization, here disabled young people aiming for employment in the agricultural sector. Second, it helps to understand how the social responsibilities of businesses are negotiated and shaped at the social partnership micro-level, how they are linked to the social responsibilities of businesses at the social partnership meso-level, and how they are promoted at the national macro-level. That way, the macro and meso levels of social partnerships are contested on the partnership micro level by means of relational and individual communicative practices of the social partnership participants.

The importance of acknowledging the communicative micro level of social partnerships lies in its potential to navigate, balance and resolve the paradoxes and tensions that appear as distinct and opposing phenomena on macro and meso level of social partnership e.g. in regards to contextualized social vs economic concerns. In so doing, the study confirms and expands previous research on the social responsibilities of businesses as a dynamic concept under the influence of various institutions, here in particular central and local government (Strand, Freeman and Hockerts, 2015, see also Kourula, Moon, Salles-Djelic, and Wickert, 2019).

Second, adding a relational perspective to the conceptualization of social partnerships allows a focus on the dynamic communicative relationships between the different levels of social partnerships. More than understanding them as distinct and linearly ordered – from macro via meso to micro, the study illuminates how the different levels are in constant exchange with and influence on each other. Here, the micro level of partnership interaction is specifically relevant, as the opposition between the economic dimension of social partnerships on the one hand as represented predominantly by the organizational macro level, and the social dimension of partnerships on the other, becomes less solid on the micro level of partnership interaction.

Third, replacing the predominant organizational perspective on social partnerships (Waddock, 1989; Seitanidi and Crane, 2009) with an individual one allows to set the central person, i.e. the disabled young person, in the partnership centre stage. Local social partnerships typically focus on municipalities (local government) as drivers, businesses as employers and NGOs as mediators (e.g. Seitani and Crane, 2009). The disabled young person is only indirectly present in the social partnership through the NGO as representative of her/his individual interests. An individual perspective allows to place the disabled young person at the centre of the social partnership with all the different partners working collaboratively towards the overall goal of social inclusion.

Future studies on workplace inclusion and social partnerships could dig even deeper into the social and relational side of social partnerships. This could be done by applying a processual perspective on the transition between education and employment, thus acknowledging to a higher degree the creation of meaning and joint sensemaking as an intersubjective, processual accomplishment between all the partnership participants involved in the meetings, that evolves across time and space.

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Dual career of the employee-athlete/coach in the context of CSR Communication

Nataša Verk & Klement Podnar

University of Ljubljana

Abstract

Although the challenges of dual-career (DC) athletes and coaches are recognised as a relevant issue in both educational and work environments, and there are open calls for collaborative partnerships and dialogue between sports associations, educational institutions and companies/employers to adapt to the needs of (student) elite athletes (e.g. the EU Guidelines for Dual Career Athletes (European Commission (2012)), there is a lack of academic research on DC employee-athletes/coaches in relation to corporate DC support, brand alignment strategies and CSR policies.

The paper draws attention to the dual careers of employee athletes/coaches and their relevance for corporate communication and CSR managers. It presents preliminary findings from the following research: 1) semi-structured in-depth interviews with employee athletes/coaches; 2) four focus groups conducted with employee athletes/coaches and corporate communication and CSR managers; 3) concept mapping considering point 1 and point 2.

The paper presents findings on factors influencing a) dual career athletes' and coaches' experiences, perceptions, opinions and needs and those of their employers/managers and b) brand alignment/CSR policies and support strategies relevant to DC. We highlight the potential gaps between the perceptions and needs of employed athletes/coaches on DC and corporate policies and practises on DC. The findings are discussed in the context of CSR and their potential for CSR communication and brand value alignment.

Keywords: sport, dual careers, CSR, corporate communication

Session 1C: Motivation for CSR engagement

The view of intrinsic sustainability actions of startups as drivers of economic and social change

Magdalena Hinz & Angela Bittner-Fesseler
SRH Fernhochschule – The Mobile University

Introduction and purpose

Startups and their founders, these are young or young-at-heart, highly motivated people, even a "culture of their own" (Ternès, 2018, p. 2), with a desire for self-determination and self-efficacy. They design solutions to satisfy societal challenges and needs or those of their members. At the same time, they want to be commercially successful. Startups are young companies with a business model based on innovation and technology (Santisteban and Mauricio 2017, p. 1; fundamental also in the German Startup Monitor DSM 2018, p. 18 based on Kollmann, 2016, 2, see also in the DSM by Ripsas & Tröger, 2015, p. 12 as "young innovative growth companies"). For this, founders seek contact with other people with a similar mindset to advance their ideas and solutions. Startups have their hands full at the same time: In addition to raising capital, their day-to-day business consists of acquiring sales and customers and pushing product development. (Van Delden, 2020, p. 4; Kollmann, 2020, p. 21). And yet: startups need to be considered as a factor impacting sustainability: Startups "offers an important advance to help companies design business models for novelty and impact. They can also serve as social proof of viability or possibility associated with belief, hypothesis, and theory of a future reality" (Skawinska & Zalewski 2020, p. 22). The target of this study are startups and their approach to integrate sustainability into their business strategy. This integration and its communication by startups was analyzed with the question of whether they - despite scarce resources - not only act sustainably but have embedded this in their innermost center and also communicate this to the outside world.

The study focuses on the question of the extent to which startups, as social innovators, and bearers of hope, implement sustainable approaches in their business model and communication, and view sustainability as forward-looking for their foundation and raison d'être. The results of the study so far show that integrating sustainability into business strategy is also possible for startups, regardless of the industry.

The starting point for the research were already conducted studies in Europe that show sustainability, or sustainable action, plays a major role among founders - sustainability in the sense of social sustainability, job design and preservation, commitment to social welfare (external), environmental sustainability, and economic sustainability in the sense of responsible and ethical action by management as "honorable

businessmen." Although it is provable that startups are convinced of the concept, one third of them have not managed to integrate the concept permanently at their company. Implementation hurdles were primarily the complex measurability of the concept, "lack of, internal resources (human, financial, time budget and communication effort) as well as the realization that implementation is more difficult than originally assumed (Yokoyama & Melde, 2020, p. 30).

This pilot study therefore investigated whether sustainable action can be counted as a success factor in the startup sector from the point of view of founders from various industries, and whether sustainable action can become an essential component in the startup community - possibly in contrast to the focus on rapid growth, while by no means disregarding entrepreneurial action and profitability.

Starting points and assumptions

Based on the high proportion of startups that do not survive, much research has been conducted since the 1980s on the reasons and causes (see the systematic review on IT startups in Santisteban and Mauricio 2017, p. 2). This gave rise to research on success factors. The framing of the present study was through success factors research, as this examines determinants on which the success or failure of startups depends, variables that determine the success of young companies in the long run. Although research here varies widely, some basic success factors have emerged whose importance and weighting are now being further researched. The success factors include finances and management, including founders and team, product, processes, and market access (see also the discussion by phase in Kollmann 2016).

The success factors differ according to the respective development phase and its needs. Market share, quality of products and services, investment activity, vertical integration, productivity, innovation/ differentiation from competitors, market growth are named as classic success factors in business research. The initial research for startups goes back in the German-language literature to Jacobson (2003), which developed for startups a comprehensive entrepreneurship success model with even 16 success factors on basis of extensive research, to which beside personality characteristics, team, human capital likewise business idea and business model belonged (Jacobson 2003, p. 128-132). Reference must also be made here to the fundamental Munich start-up study, which examined success factors and survival strategies on an empirical basis (Brüderl et al. 2009; see subsequently also Boyer and Blazy, 2014; Hyytinen et al., 2015; Antretter et al. 2018, p. 2). There, the phases and the resources needed in them were examined as success factors. Thus, on the basis of the surveyed sustainability-related founder actions and their communication, established success factors of startup research were incorporated, which have since also been referred to as success-critical resources.

On the other hand, in line with success factor research, reference is repeatedly made to recognized success factors in startup research such as the type of management or founders or team, (market) communication, business idea or product, processes and market access (see, for example, the German Startup Monitor: Kollmann 2016). One of the few reviews of studies (cf. Santisteban and Mauricio 2017)

identified critical success factors in three categories (organizational, individual and external) on the basis of IT startups and their relationship to the four stages of development. CSR or sustainability are also not yet mentioned here. Previous research has already dealt with the drivers of CSR in the business models, such as financial reasons for incorporating CSR, competitive advantage or making a profit (see the research by Voinea et al. 2019, p. 13 on startups in the Netherlands), but not with the relationship between the integration of CSR in the business model and communication. Recent research on startups in the EU has identified five key success factors: focus on market situation, business experience, development potential access to human capital, quality and outcomes of institutions and business relations, among others (Skawinska & Zalewski 2020, p. 21). This research assumes that these success factors create significant differentiation in startup development. In another research, again, tangible and intangible competitive advantages were distinguished as systematics and the most important main success factors. As such, innovation, entrepreneurship, resources, competence, intellectual capital, sustainable development, content management and information advantages are counted (cited in Skawińska & Zalewski 2020, p. 21).

Methodology

The exploratory study followed a multi-method approach and examined sustainability and sustainable action in relation to a non-sector-specific integration of sustainability into business strategy. The study was conducted along the Sustainable Development Goals (SDG Goals, 2015) using guideline-based expert interviews combined with a content analysis of the websites and the external presentation in the social media (Twitter; Facebook). The field phase was three months in 2021. A sample of eight selected startups from the D-A-CH region was examined. The startups correspond to the definition of the Federal Association of German Startups (Verband Deutscher Startups). According to this definition, the startup should have been founded no longer than 10 years ago, the product, service or business model should be distributive, and it should have strong growth potential due to scalability (Kollmann et al., 2020, p. 18).

The startups were recruited via freely available databases from the World Wide Web, which were contacted via different channels. In total, 55 startups were contacted, most of them via e-mail. One fifth of the startups were contacted by phone and another part via LinkedIn. The acceptance of the eight interview partners corresponds to a response rate of 15 percent. Five of them address B2B as well as B2C customers, three of them focus only on B2B. The oldest startup was founded in 2014 and the youngest startup in 2020, with equal shares of each belonging to the Startup Stage, the second stage of development, and the Growth Stage, the third stage of development (Kollmann et al., 2020, p. 21). The number of employees ranged from six to 120. The interview partners were founders or co-founders, managing directors or managers in the areas of communication/marketing and sustainability/sales. With the exception of one duplication, the distribution of industries was in separate sectors.

The interviews were recorded and transcribed in the follow-up. (Dresing & Pehl, 2020, p. 836) The interviews were initially analyzed deductively, following the content structuring content analysis according to Kuckartz (Kuckartz, 2016, p. 100) based on the theory concepts used. (Mayring, 2015, p. 85).

A total of two coding processes were carried out. The structuring, presentation, and documentation of the results were done according to the interview guide and along the main and sub-categories. The evaluation of the content analysis was carried out along the three guiding questions investigated, "On which topics of sustainability does the startup present itself along the SDG goals?" as well as "Is the sustainable approach presented transparently?" and "How is the dialogue orientation towards stakeholders?". Contact options, reactions to tweets and comments in social media, as well as the web pages were examined, since according to Bergmann and Meier (2019) these are considered an "independent communicative genre" (Bergmann & Meier, 2019, p. 432). Since website content can change, screen captures were taken and documented. The study of digital presence on social media was considered two months retrospectively and also documented. The results content analysis were descriptive and graphical. Since an industry-specific evaluation was not possible due to heterogeneity, the results were presented according to customer group focus B2B and B2C.

Findings

As a result, all the startups surveyed identified sustainability or the sustainable product idea as the actual motivation for founding the company. It was already basically anchored in the mindset of the founders before the founding or equally important to the founding idea in all startups surveyed. This result is contrary to the analysis of Yokoyama and Melde (Yokoyama & Melde, 2020, p. 30) that only just under a third of the startups are purely intrinsically motivated to integrate sustainability. Similarly, this contradicts conclusions regarding IT startups in the Netherlands that "the decision to engage in CSR is treated as an investment decision" (Voinea et al., 2019, p. 1). They argued that "CSR engagement within the business models of start-ups is based on a combination of financial and social capital, while financial benefits act as a continuous motivator for CSR engagement from inception" (ibid).

Integrating sustainability into the business strategy turns out to be intrinsically motivated among the founders surveyed and partly the most important reason for founding a company. Although all respondents remained convinced of the importance of sustainable issues up to the time of the survey, there is an exciting inconsistency of perception in this regard: sustainability was not seen by management as a success factor for the start-up. Also, sustainability is primarily a management issue: the core sustainability issues are set up by the founding team and specified primarily top-down. At the same time, the sustainability orientation was seen as an economic disadvantage compared to the non-sustainable competition, as it poses an economic existential problem for micro-enterprises such as startups.

Communication towards and with stakeholders is an important component with regard to the integration of sustainability and is already implemented by the startups from the very beginning – at least according to the opinion of the management. However, the term communication is partly equated with marketing activities. Regarding communication with reference to SDG goals, it was found that most of the startups communicate about sustainability, but make few specific comments or none at all with regard to the implementation of measures and how these are tracked. Only a few startups reported concretely in their

external presentation on how they implement their sustainable measures and how high the degree of achievement is. However, the analysis of the external presentation in turn confirmed that communication is also about values. Despite the heterogeneity of the sample, it can be said with regard to the success factors that success factors for implementing sustainability are multi-layered and independent of the industry. The top three factors mentioned are: Unique selling proposition/niche, "soft factors" and customer acceptance and quality. In addition, building trust, credibility and transparency towards the stakeholders are target-leading.

Overall, it was shown that startups as bearer of idea and transformation have an increased awareness of the topic of sustainability and have the necessary prerequisites to successfully integrate sustainability into their own business activities. As a conclusion, it can be said that a continuous focus is essential to integrate sustainability into the business strategy - both in terms of sustainability itself and in terms of communication. Both dimensions of action must proceed simultaneously and from the outset. However, given limited financial and time resources, the same limitations apply to startups in this regard as in developing a sustainable existence in the market.

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Psychological proximity and online customer engagement in virtual CSR context

Zhonghui Feng & Volker Kuppelwieser
NEOMA Business School

Background

In the post-pandemic era, more consumers return to rational consumption and expect companies to take on more social responsibilities and co-build sustainable development (Edelman, 2021). Virtual CSR dialogs (VCSR) characterized by co-creation seem to provide a reciprocal solution that encourages consumers to solve social issues with firms via social media platforms (Korschun & Du, 2013). However, in existing research, virtual CSR is still perceived as a dissemination instrument rather than a customer engagement tool. The co-creation potential of virtual CSR is underestimated.

Purpose

Proximity feeling stems from how individuals perceive their distance with objects, events, or people, including physical, social, and psychological dimensions (Jones, 1991). Physical proximity is frequently mentioned in CSR research, especially when designing the cause-related marketing campaign (Varadarajan & Menon, 1988; Grau & Folse, 2007). Cause proximity refers to whether firms support local or international issues in their CSR programs (Grau & Folse, 2007). Mainly, close-cause donation proximity influences consumer attitudes and participant/purchase intention and effectively encourages less-involved consumers (Grau & Folse, 2007; Hou et al., 2008; Kulczycki et al., 2017; Kim et al., 2019). Besides, cause proximity also influences communication effectiveness and strengthens the persuasiveness of marketing information (Kim & Kim, 2021).

In response to the call for more research in psychological proximity within the CSR context (Kim et al., 2017), the main research question of this paper is "does psychological proximity can be a breakthrough to stimulate more online customer engagement behavior in virtual CSR activities?". Psychological proximity can be increased by social visibility through communicating tactics, such as media coverage or awareness programs (Gillani et al., 2021). Meanwhile, psychological proximity is closely related to personal cognitive style (Liu et al., 2021). Therefore, understanding psychological proximity from cognitive and emotional dimensions is significant (Lee et al., 2018).

Cognitive proximity consists of perceived salience, knowledge, and relevance to social issues, which strongly rely on the subjective understanding of the targeted social issue's urgency, importance, and influence. Emotional connectedness refers to the attachment level to social issues, and empathy is an

emotional experience. Both are involved in emotional proximity and influence consumer decision-making (Lee et al., 2018). Empirical studies have demonstrated that cognitive and emotional proximity is positively associated with consumer participation intention in social issue campaigns via social media, and cognitive proximity is a stronger predictor than emotional one (Lee et al., 2018; 2019).

Therefore, we propose the following hypothesis:

> H1: Cognitive proximity towards social issues positively influence customers engaging in virtual CSR activities.

> H2: Emotional proximity towards social issues positively influence customer engaging in virtual CSR activities

> H3: Cognitive proximity is a stronger predictor of online customer engagement behaviors in a virtual CSR context.

Existing studies only consider the influence of psychological proximity toward social issues while ignoring whether psychologically proximate towards organizations also influence consumer online customer engagement behaviors in virtual CSR (Lee et al., 2018; 2019). Therefore, contributing to the effort, this research will further investigate the relationship between psychological proximity and customer engagement in firms/brands, not only in social issues. Hence,

> H4: Cognitive proximity towards the organization positively influence customers engaging in virtual CSR activities.

> H5: Emotional proximity towards the organization positively influence customer engaging in virtual CSR activities.

Methodology

This paper is ongoing research and is currently considered a quantitative study, and we will conduct the online questionnaire. We thus only introduce the main research hypotheses now, but we are convinced that we can show detailed results in the conference following our initial works.

Possible implications

Academically, the present paper contributes to empirical knowledge on the underlying motives of consumers who engage in corporate online CSR activities and enriches the discussion of proximity in online CSR practices based on the psychological dimension. We believe this research will bring practical insights for firms that face the transformation in their virtual CSR dialogs and dedicate themselves to designing effective online interactions with consumers.

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How do CSR message content and source influence employees' CSR engagement? The mediating mechanism of messenger credibility

Marie Servaes & Saskia Crucke

Ghent University

Introduction

The benefits of corporate social responsibility (CSR) have led more and more organizations to seek to be socially responsible. Consequently, many organizations nowadays have a CSR policy (Glavas, 2016).

CSR refers to an organization's discretionary initiatives that maintain and contribute to social and environmental welfare (De Roeck and Maon, 2018). In practice, however, many organizations fail to fully implement their CSR policy within the organization (Haski-Leventhal et al., 2020). A possible explanation for this failure is that the implementation of CSR practices is often done by a few committed employees, whereas all employees should be involved in the implementation (Haski- Leventhal et al., 2020). This is only possible if organizations can engage employees to integrate CSR practices into day-to-day operations (McShane & Cunningham, 2012). There is limited understanding of what influences employees' CSR engagement (Gond et al., 2017; Koch et al., 2019; Maon et al., 2019). Given that the successful implementation of CSR depends on employees' CSR engagement (Haski-Leventhal et al., 2020; McShane & Cunningham, 2012), the question raises how organizations can enhance employees' CSR engagement. A relevant variable that is positively related to various forms of employees' CSR engagement is CSR communication (Du et al., 2010; Duthler & Dhanesh, 2018). According to Podnar (2008, p. 75), CSR communication may be defined as "a process of anticipating stakeholder expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders". To answer the question of how organizations can impact employees' CSR engagement, it is therefore interesting to investigate what to communicate to employees, who should communicate, and have an understanding of boundary conditions that influence the effectiveness of CSR communication (Du et al., 2010).

Following the reasoning within the Elaboration Likelihood Model (ELM) (Petty & Cacioppo, 1986), both the content of the CSR message, as heuristics can be important to impact employees' CSR engagement.

More specifically, based on the theoretical background of the ELM, for some employees, the information present in the CSR message (i.e. the content) will have an impact. Employees' CSR engagement is then determined by the quality and strength of the arguments in the CSR message. For others, instead of informative aspects, heuristics will be used to form CSR engagement (Petty & Cacioppo, 1986). One then relies on simple judgmental cues or superficial features of CSR communication, such as the number of arguments presented or the authority of the source of the message (Bekmeier-Feuerhahn et al., 2017).

It is indicated that CSR communication is positively related to employees' CSR engagement (Du et al., 2010; Duthler & Dhanesh, 2018). However, the majority of research on CSR communication focuses on CSR communication towards external stakeholders (Fatima & Elbanna, 2022). As a result, calls are made to research how internal CSR communication (i.e. addressed to employees) should be designed (Bekmeier-Feuerhahn et al., 2017; Chen & Hung-Baesecke, 2014; Crane & Glozer, 2016; Fatima & Elbanna, 2022; Schaefer et al., 2020; Weder et al., 2019). With this research article, we want to respond to this call. Specifically, with this research article, we aim to contribute to existing literature by examining how different aspects of CSR communication (content and source) affect employees' evaluation of the message, and how this, in turn, affects employees' CSR engagement.

Theoretical background and assumptions

The reasoning within the ELM states that employees' CSR engagement can be influenced by the content of what is communicated (Petty & Cacioppo, 1986). However, to date, there is limited understanding of what content a CSR message should specifically contain (Crane & Glozer, 2016). In recent years, more scientific attention has been paid to researching the extent to which different characteristics of the content of a CSR message can help motivate employees' CSR engagement (Schaefer et al., 2020). Information specificity is a key content characteristic to investigate (Pérez & Liu, 2020; Pomering & Johnson, 2009). Through information specificity, a message contains concrete facts that show how much the organization contributes to CSR. It also provides information on the extent to which CSR activities make a significant difference to society and the organization's stakeholders. In addition to the content of the message, the source is also decisive for the processing of the message (Petty & Cacioppo, 1986). However, it remains unclear who (source) should communicate what (content) to employees regarding CSR (Du et al., 2010). The relationship between information specificity and word-of-mouth.

We build on the theoretical background of persuasion models (Chaiken, 1987; Petty & Cacioppo, 1986), such as the ELM, to theorize how the content of CSR communication can influence employees' engagement in CSR. By providing information specificity, we argue that the CSR message promotes a specific form of employees' CSR engagement, namely WOM.

H1: Information specificity positively effects employees' WOM.

The mediating effect of messenger credibility

By providing information specificity, the organization simplifies employees' processing of the message, which increases the persuasiveness of the message, and therefore promotes messenger credibility. When a message does not entail information specificity, suspicion may arise about the credibility of the message and the organization's CSR in general (Du et al., 2010; Pomering & Johnson, 2009).

H2: Messenger credibility mediates the positive effect between information specificity and word-of-mouth. Specifically, information specificity positively effects messenger credibility, which in turn positively effects WOM.

The moderating effect of the source

Research has shown that the source of information matters; its properties may influence information processing (Chaiken, 1987; Petty & Cacioppo, 1986). Within this study, we specifically focus on CSR communication by the CEO and CSR experts within the company, as these are two common sources of internal CSR communication (Brunton et al., 2017). Employees are often skeptical of CSR claims made by the organization's management board (Du et al., 2010). Expert voices, on the other hand, often function as opinions that are accepted by everyone (Chaiken, 1987; Petty & Cacioppo, 1986). We, therefore, argue that a CSR message will be perceived differently when it comes from the CEO than when it comes from CSR experts within the company.

H3: CSR communication source moderates the effect between CSR content and employees' perceptions of messenger credibility. Specifically, we hypothesize that a CSR message with information specificity has a more positive effect when it originates from CSR experts than when it originates from the CEO.

Research setting and method

Sample and data collection

To test the theoretical model, we use a 2 x 2 between subject experimental design administered using the online survey tool Qualtrics. Data are collected in the Flemish construction industry. The industry is regularly confronted with violations of employee rights, economic fraud, and ecological issues and is therefore increasingly integrating CSR in its business practices to prevent future issues. In the fictious scenario, both CSR message content (information specificity or not) and the source of the CSR message (CEO or CSR experts within the company) are manipulated. By consequence, the experiment consists of four distinct conditions.

The scenarios are reviewed and discussed with prof. Dr. Katrin Auspurg, an expert in experimental design at Ludwig-Maximilians-Universität München, as well as by an expert working in the industry and then revised accordingly. A manipulation check was performed to test the scenarios. Each participant of the check was presented with one scenario and instructed to carefully read it.

Participants were then asked to score the text on information specificity. They were also asked to rate who is the source of the message. To do so, we formulated several statements, and participants had to express the degree to which they agree with each statement, using a 7-point Likert-type scale. A series of independent sample t-tests indicated that each scenario is evaluated as expected. That is, the difference in mean rating of the source of the text for the CEO condition (M = 5.1; SD = 1.82) and CSR team (M = 2.8; SD = 2.02) was significant ($t(50) = -4.29$; $p < .001$). Also the difference for mean rating of the scenario without information specificity (M = 2.4; SD = 1.22) and with information specificity (M = 4.1; SD = 1.07) was significant ($t(50) = -5.23$; $p < .001$).

Multiple steps were taken to guarantee internal and external validity. Participants are asked to complete the experimental survey in one single time. To recruit participants, we contacted directors of large Belgian construction companies. After opening the link to the online survey, participants are asked to fill in a couple of socio-demographic questions. Respondents are randomly given a scenario and instructed to read the

description carefully. To ensure that respondents read the scenario carefully, the continue-button is hidden for a few seconds when the respondents are asked to read the scenario. The respondents are also asked to agree that they read the scenario carefully. Next, the mediating and dependent variables are measured. The completion of the experiment took approximately 15 minutes. We imposed a restriction for participating. Participants should be working in a Flemish construction company, which has over 500 employees. After removing incomplete answers, we obtained a sample of 293 participants for the pre-test of this study. Of the 293 participants, 201 were man, representing 68.6% of the sample. The age of participants ranged from 23 to 72 years, with a mean of 40 years. Tenure of participants ranged from 1 to 42 years, with a mean of 10 years.

Measures

Dependent variable Word-of-mouth (WOM). To measure word-of-mouth of respondents, we used three items, consistent with Connors et al. (Connors et al., 2017). An example item is 'I would recommend colleagues to take part in the company's sustainability actions'. As Cronbach's alpha of the three items indicates strong reliability (α = .84), WOM measure is the average of the three items. Values of WOM range between 1 and 7, with an average value of 5.01.

Independent, mediator and moderator variables Information specificity. This variable is part of the scenarios in the experimental design and coded as a dummy variable. The two scenarios in which information specificity occurs are coded as 1, whereas the scenarios in which information specificity does not occur is coded as 0.

Messenger credibility. To measure respondents messenger credibility, we used five items from Meyer (1988). An example item is 'What is your general impression of Construct NV? – Does not tell the wholestory – Tells the whole story. As Cronbach's alpha of the five items indicates strong reliability (α = .86), messenger credibility measure is the average of the five items. Values of messenger credibility range between 2 and 7, with an average value of 4.43. Source. This variable is part of the scenarios in the experimental design and is coded as a dummy variable. When the text comes from the CEO, this variable has a value equal to 1. When the text comes from the CSR team, this variable has a value equal to 0.

Control variable

Four control variables were included in the research model. Gender was measured using a man/woman construct (man = 0, woman = 1), age and tenure were measured in years. Lastly, employees' attitudes towards CSR was measured using 6 items consistent with Huber & Hirsh (2017). An example item is 'Being ethical and socially responsible is the most important thing a firm can do.' As Cronbach's alpha of the six items indicates strong reliability (α = .77), attitude towards CSR measure is the average of the six items. Values of attitude towards CSR range between 2.5 and 7, with an average of 5.51.

Results

Table 1 provides the mean, standard deviations and correlations of all variables. None of the correlations exceeds .80, indicating that multicollinearity is not likely to occur.

Table 1: Means, Standard Deviations and Correlations.

	M	SD	1	2	3	4	5	6	7	8
1. Gender			1							
2. Age	40.54	10.52	-.034	1						
3. Tenure	9.87	9.07	-.131*	.596**	1					
4. Attitude towards CSR	5.51	0.76	.040	.071	-.007	1				
5. Information specificity			-.003	.033	.010	.005	1			
6. Source			-.081	.038	-.005	.004	-.004	1		
7. Messenger credibility	4.43	1.07	.004	.135*	.044	.222**	.405**	-.063	1	
8. Word-of-mouth	5.01	1.08	-.035	.171**	.048	.325**	.183**	.010	.496**	1

*p<.05, **p<.01

To test our theoretical model, we use the PROCESS macro for SPSS developed by Hayes (2013). The results of our analyses are shown in Table 2. First, the control model only includes the control variables. The results show that age has a positive significant effect on WOM (b = .02, p = .007), while gender and tenure have no significant effect. Employees' attitude towards CSR has a significant positive effect on WOM (b = .433, p = .000). Model 1 enables us to measure the total effect of information specificity on WOM. We found a positive significant effect of information specificity on WOM (b = .379, p = .001). In the next step, the total effect is decomposed in a direct and indirect effect through perceived messenger credibility. Models 2 and 3 allow us to assess the mediating effect of messenger credibility.

We find a significant positive effect of information specificity on messenger credibility (b = .85, p = .000) and a significant positive effect of messenger credibility on WOM (b = .44, p = .000). As the 95% bootstrapped confidence interval for the total indirect effect, as well as through the indirect effect through messenger credibility, do not include zero, we find support to say that messenger credibility acts as a mediator. Next, in Model 4, the moderating effect of source is tested. The results show that the source of the message has a significant moderating effect on the relationship between information specificity and messenger credibility (b = .45, p = .044).

Table 2: Regression Models with the Process Macro (Hayes, 2013).

	Control model	Model 1	Model 2	Model 3	Model 4
	WOM	WOM	Messenger credibility	WOM	Messenger credibility
Gender	-0.12 (0.13)	-0.12 (0.14)	-0.01 (0.12)	-0.11 (0.12)	-0.03 (0.12)
Age	0.02** (0.01)	0.02** (0.01)	0.01 (0.01)	0.01 (0.01)	0.01 (0.01)
Tenure	-0.01 (0.01)	-0.01 (0.01)	-0.00 (0.01)	-0.01 (0.01)	-0.00 (0.01)
Attitude towards CSR	0.44** (0.0)	0.44*** (0.09)	0.29** (0.07)	0.31*** (0.07)	0.30*** (0.07)
Information specificity		0.40** (0.13)	0.85*** (0.11)	0.01 (0.12)	0.63*** (0.16)
Messenger credibility				0.44*** (0.06)	
Information specificity x CEO/CSR					0.45* (0.22)
F-value	10.98***	11.19***	16.64***	21.17***	12.88***
Adjusted R2	.12	.15			
R2	.13	.16	.22	.31	.24

To facilitate the interpretation of the interaction between information specificity and source in explaining messenger credibility, we visualize the interaction in Figure 1. The figure demonstrates that, in case the text contains information specificity, having the CEO of the company as source of the text has a positive effect on messenger credibility.
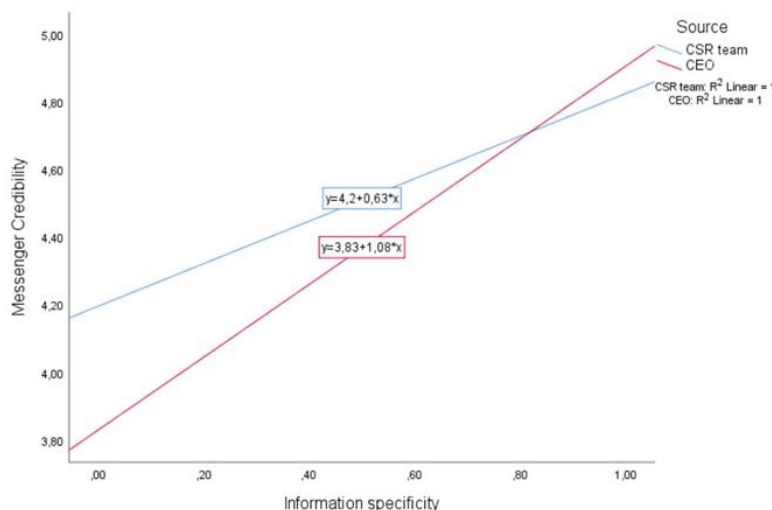
Figure 1: Interaction effect of information specificity and source in relation with messenger credibility.

Conclusion

Existing studies indicated that CSR communication is positively related to employees' CSR engagement (Du et al., 2010; Duthler & Dhanesh, 2018). However, there is a lack of research on how internal CSR

communication (i.e. addressed to employees) should be designed (Bekmeier-Feuerhahn et al., 2017; Chen & Hung-Baesecke, 2014; Crane & Glozer, 2016; Fatima & Elbanna, 2022; Schaefer et al., 2020; Weder et al., 2019). In this study, we answer these calls by investigating how different aspects of CSR communication (content and source) affect employees' evaluation of the CSR program and how this, in turn, affects employees' CSR engagement.

The results of our experimental study largely confirmed the proposed theoretical model. The results indicate that there is a significant positive effect of information specificity on WOM. Additionally, the results show that messenger credibility acts as a mediator in the direct effect. Furthermore, findings show that source moderates the positive effect of information specificity on messenger credibility such that when a message with information specificity is stemming from the CEO, this promotes WOM stronger. This last finding contradicts our hypothesis.

Our results contribute to the existing literature on CSR communication. This study extends previous empirical work on CSR communication, by focusing on two specific aspects (content and source). Future research should further investigate these aspects. Further research into the effect of the source of the CSR message is also needed to explain why our hypothesis was disproved.

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"What we love about sustainability": The intermediary role of contextual commerce media in mediating sustainability

Meri-Maaria Frig & Maarit Jaakkola
Hanken School of Economics

Introduction

The diversity of sources of information about sustainable lifestyles has been well- recognized, as legacy media as well as bloggers, social networks, advocacy groups, and commercial brands communicate about social and environmental issues and diverse ways to respond to them (Schultz, Castello, and Morsing, 2013). Commercial media and lifestyle media have shown an increased interest in sustainability as a response to consumer demand. Regardless of the known commercial interests, they are trusted sources of information to many (Mancini, 2013). However, the co-occurring functions of information dissemination about sustainability issues and the promotion of conspicuous consumption brings about tensions that modern promotional intermediaries, the commercially-oriented cultural intermediaries that mediate between production and consumption, currently need to solve.

In this article, we will focus on the issue of sustainability and how it is framed by the promotional intermediaries on a lifestyle site that functions both as a publication and as a commercial site. It functions as an exemplary example of contextual commerce, which integrates seemingly authentic recommendations, and content that mimics journalistic content, with seamless opportunities for consumption (Colucci & Pedroni, 2021; Manzerolle & Daubs, 2021; O'Neill, 2020). Promotional intermediaries are currently confronted with conflicting functions to both legitimately address the sustainability imperative and to promote actions that contradict the idea of sustainability. The present article continues the work of previous studies on cultural intermediaries (Joosse & Brydges, 2018; O'Neill, 2020) by showing how promotional intermediaries attempt to reconcile tensions between the promotion of sustainability and the promotion of conspicuous consumption.

The challenge of virtuous marketing

Basically, for commercial media advocating the purchasing of commodities, sustainability marks a potentially controversial issue. The tension between promotion of consumption or even a consumerist lifestyle and the aspects of non-sustainable production need to be reconciled in a successful way. Editorial policies and individual texts in promotional media thus need to negotiate between multiple voices and forms of discourses and agency (Moor, 2012). As recent research has suggested that cultural intermediaries also need to be regarded as political actors (Cronin and Edwards, 2021), it is also relevant to ask how promotional intermediaries, in their commercial-entrepreneurial context of communication, function as opinion makers in political issues in the publicsphere, on which the discussions are more typically focused on journalism. This paper intends to achieve a balance between the typically

"democratic" (public good) and "commercial" (promotional) modes of address in promotional intermediaries' intent of giving sense to, and guiding others towards, sustainability, on a leading online lifestyle site. As such, we make a distinction

between commercial news media and promotional intermediaries that do not claim independence. Drawing on past research, we can broadly assume four distinct yet overlapping ways in which promotional intermediaries deal with counter-promotional issues. First, as marketers, they are expected to function as agents of massification, to aim to predict and influence demand (Cherrier & Murray, 2004) and trends (Davis, 2013), as well as the products that are or will be created (Davis, 2013). Second, and concurrently, they can be expected to seek to influence the meaning of sustainability and, specifically, how it is connected to certain esthetics, taste, style, or cultural code (Cherrier & Murray, 2004; Davis, 2013).

Third, promotional intermediaries can be assumed to approach sustainability issues through personal narratives, seeking to control, which personal and organizational voices are granted standing and agency to bring up preferred frames on the topic (Gamson, 2004). They are also expected to capitalize on the personal attributes of people according to commercial goals (Cherrier & Murray, 2004; Davis, 2013).

These three functions of promotional intermediaries are rather well-recognized, having led to prominent public conversations about greenwashing (Author 1 et al., 2018) and media representations (Lonergan et al., 2018), and to resistance to marketized discourses (Davis, 2013). Recently, new developments have brought about new functions to promotional intermediaries, as firms have started to take visible and vocal stances on socio-political issues such as sustainability (Golob & Podnar, 2019; Koch, 2020; Olkkonen & Jääskeläinen, 2019). These functions, often discussed under the labels of corporate activism or corporate advocacy, entail that firms can function as economic and moral actors, for example by employing disruptive and mobilizing tactics, raising awareness, or closing existing governance gaps (Olkkonen & Jääskeläinen, 2019). Similarly, Perry et al. (2015) have called for a re-valuation of the "cultural intermediary" term to make visible the non-commercial motivations that guide their work and influence.

Research objective

The present study inquires into the mediation of normative ideas related to sustainability by the lifestyle medium Goop as an agent of promotional intermediation. Our research question reads as follows. In general, how do promotional intermediaries conduct their cultural intermediary role in mediating sustainability, or specifically, its connection to consumption and production? In particular, how does the popular lifestyle medium Goop frame sustainability?

Data and method

To examine how promotional intermediaries mediate and, more specifically, frame sustainability, we study claims expressed in the leading lifestyle online publication Goop. We examine Goop as a pioneer of contextual commerce, engaging its own personnel in promoting products with personal narratives in the site where purchase decisions are being made. The site thus offers a window into

the culture that promotes sustainable production and consumption alongside consumer capitalism.

A thematic analysis was conducted to understand how the narrators in the texts published in Goop from July 2009 until July 2021 construct and present the concept of sustainability. The data for the analysis consists of articles that explicitly mentioned "sustainable" or "sustainability" (N=273). The sustainability concept is used readily in the publication, compared to other similar concepts, such as "responsibility". However, the analysis involved an examination of all signifiers in the articles. One-quarter of the articles in the data (N=65) were explicitly marked as sponsored content. The data was analyzed by coding the first-order categories (Gioia, Corley, & Hamilton, 2012) that emerge from the data. We noted a persuasive narrative, a direct quote, from each article, to create an overall understanding of how sustainability is addressed. We continued by analyzing each text in terms of (1) media prominence, (2) media valence, and (3) the voices that are engaged to present their views on sustainability.

First, each article was coded by noting the prominence of sustainability in the text: whether it is portrayed as the overarching topic or mentioned briefly. Analyzing the media prominence gives insight into the importance of this topic in this culture (Kiousis, 2004). Presenting items as sustainable in Goop also signals prominence, as featured brands commonly utilize their visibility on the well-known site in their own marketing.

Second, the texts were also coded in terms of media valence (Kiousis, 2004). We directed our attention to any critical reflection that is presented in connection to sustainability. The analysis of critical reflection facilitates an improved understanding of affective attributes, which have been shown to shape the salience of issues and objects (Kiousis, 2004). Furthermore, locating the amount of critical reflection in the commercial context aids in understanding how promotional intermediaries mediate societal issues that challenge the way we have organized our societies and economies.

Third, we noted the voices that are engaged to advocate sustainability. This is particularly valuable in the context of contextual commerce, which typically draws on the perceived authenticity of people to promote commercial products (Colucci & Pedroni, 2021; Manzerolle & Daubs, 2021). Finally, we identified patterns and common themes in the data, abstracting the emerging first-order constructs to second-order theoretical constructs, which are presented next.

Findings

The findings of the study are presented in Figure 1 (in the structure suggested by Gioia, Corley, & Hamilton, 2012). The first-order concepts present the categories that have been identified from the data. These categories are abstracted to theory-driven second-order themes. The aggregate dimensions demonstrate the relationship between the discovered themes. The analysis identified three different ways in which promotional intermediaries deal with counter-promotional issues: (1) by promoting sustainability as consumerism; (2) presenting some modal shifts towards less resource intensive ways of production and consumption, and (3) giving voice to countervailing responses to the current consumption culture.
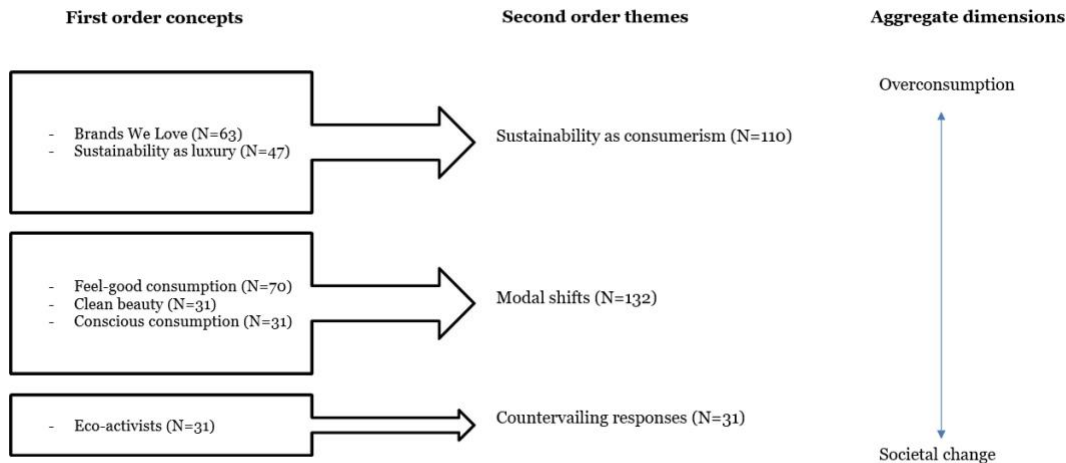
Figure 1. Structure of central concepts in the data.

Conflicting and coexisting sustainability arguments

Three distinct thematic categories of dealing with counter-promotional issues were found in the analysis, as presented below.

Sustainability as consumerism

First, articles that presented sustainability as consumerism (Joosse and Brydges, 2018) (N=110) catered to individual practices that do not challenge increased consumption levels. The "sustainability as consumerism" (1) category is characterized by carefully crafted content to "make you instantly want to buy everything in order to achieve the same zen mode" (Lammertink, 2019: np). The articles (N=110) refer to sustainability in a brief and nonchalant way, to direct consumers to immediately purchase the promoted items. A clear majority of the articles (N=97) promote sustainable products or the purchase of such products as sustainable without much further explanation or critical reflection, and thus amplify the function of goop.com as a commercial site and a source of inspiration. In this way, promotional intermediaries may at times arguably exaggerate the sustainability credentials of the promoted products. The approach includes two distinct, yet interrelated subthemes, titled here as "Brands We Love" (N=63) and "Sustainability as Luxury" (N=47). In the "Brands We Love" subtheme, sustainability is commonly presented via personalrecommendations to products that are labelled sustainable. This may be because affective and allegedly authentic recommendations are generally understood to be effective, as they are known to have persuasive power (Colucci and Pedroni, 2021). Typically, Goop editors present and recommend products, which consumers can purchase directly via the website. In the "Sustainability as Luxury" subtheme, the experiences emphasize hedonism, connect sustainability with a bourgeois orientation (Carfagna et al., 2014), and thereby seek to influence the meaning of sustainability. The texts in this subtheme at times connect luxury with durability and craftsmanship, but mostly accentuate the feel-good factors of luxurious experiences and products.

Modal shifts

Second, when articles promoted some modal shifts (Sandberg, 2021) in consumption behavior (N=132), they included some critical reflection on the societal and environmental impact of consumption. The category of modal shifts (2) is characterized by articles that inspire and seamlessly direct readers to purchase the promoted products that are positioned as environmentally and socially superior alternatives to conventional products. The names of the subthemes "Feel-Good Consumption" (N=70), "Clean beauty" (N=31), and "Conscious Consumption" (N=31) directly show that these consumption cultures are characterized by what they are, as much as by what they are not. Of the articles that mention sustainability in Goop, articles commonly presented products that "feel good" to use and purchase due to their sourcing or less harmful environmental or social impact. The biggest difference to the more strictly consumerist approach is the implicit, or at times explicit, feelings of guilt that come with an unsustainable, consumerist lifestyle and aspirations to "do good", such as to reduce plastic consumption and support ethical labor practices. Similar to the articles in the feel-good subtheme, several articles in Goop promote "clean beauty", most typically referring to non-toxic, organic, and vegan products that are claimed to be better for the environment and human health. In this subtheme, all articles promote a specific beauty brand or brands. The persuasive arguments in this frame often refer to nature as a magical and healing source for well-being.

The "conscious consumption" subtheme includes explicit tensions regarding how to consume sustainably, as well as feelings of uncertainty and guilt characterized for example as "packaging remorse" or "guesswork that often comes with buying". The articles that promote conscious consumption, such as supporting community-supported agriculture or leading a zero-waste lifestyle, include relatively more contemplation on problematic practices related to production and consumption. In these articles, promotional intermediaries interpret complex issues to the individual practices and personal values of the target audience (Joosse and Brydges, 2108).

Countervailing responses

Third, countervailing responses (Thompson & Coskuner-Balli, 2007) (N=31) attempted to redefine consumption or reject consumerism. The category that presents countervailing responses (3) is characterized by the voices of individual advocates that call for substantial changes in current practices. The inclusion of activist voices can be interpreted as corporate appropriation (Koch, 2020) or as corporate co-optation (the transformation of the symbols and practices of countercultural opposition into trendy commodities, Thompson & Coskuner-Balli, 2007) and as an attempt to meet consumer expectations. These Goop articles present actors that criticize excessive consumption and consumerism, inaction, inadequate policies and regulations, as well as unethical business and consumer practices. Nearly all the articles belonging to this frame include criticism of current mainstream market practices. Specifically, industries, such as the fashion and cosmetics industries, are criticized for greenwashing and corporate wrongdoing. By interviewing selected environmental advocates, the promotional intermediaries grant standing to them – simultaneously detaching themselves from the presented criticism. By aligning with the speakers, the promotional medium also positions itself as a moral actor. Thus, the discovered clashing

discourses demonstrate that promotional intermediaries perpetuate the extant discursive struggles over the meaning of sustainable consumption (Koskenniemi 2021; Markkula & Moisander, 2011). That is, by adopting multiple, mutually conflicting frames, promotional media offer multiple solutions and means as a response to the question of how to perform the role of an ethical consumer.

The promotional mediation of sustainability

The aim of this study was to examine how commercially-oriented promotional intermediaries (Davis, 2013) conduct their cultural intermediary role in mediating sustainability. We found that the site functions as a space where affinity to consumership can be nurtured with good conscience; here, sustainability creates a tool for individuals bridging harmful and beneficial identities of being a consumer. The site shows how promotional intermediaries need to find a balance in the extremes of being a "bad" (consumerist) and "good" (conscious) consumer: advocating consumerism favourable to them while still enhancing critical cultural citizenship. Specifically, we inquired into the attempts to reconcile tensions between two conflicting persuasive aims: promoting material prosperity and sustainable living. The analysis revealed three different categories to approach sustainability in the context of a leading online lifestyle site that is regarded to be a prime example of contextual commerce, integrating carefully crafted, seemingly authentic recommendations and articles with seamless opportunities for consumption (Colucci & Pedroni, 2021). The findings revealed that the site includes radically different conceptions of sustainability. It presents products with sustainable attributes in contexts that promote consumerism, but also actively promotes lifestyles and products that are implied to require fewer material and energy resources. In addition to these approaches, which do not question consumption in itself, it also includes countervailing responses that call for societal change and directly challenge or reject consumerism. Thus, the site simultaneously frames promoted goods as "essentials", "obsessions", and "must-haves", and as "planet-friendly".

Our analysis hence revealed that promotional intermediaries adopt multiple frames and partly clashing discourses to deal with the sustainability imperative. The findings of this study demonstrate that contextual commerce allows for radically different arguments about the sustainability-consumption relationship. Furthermore, the findings show that consumerist and environmentalist frames are and can be presented somewhat logically, side-by- side and without friction, in promotional media despite the inherent contradictions.

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Session 2A: Corporate activism & advocacy

Corporate activism as PCSR communication

Anne Vestergaard & Julie Uldam
Copenhagen Business School

The division of labor between non-profit and for-profit organizations has long been dissolving. As the most recent example, corporations have in recent years begun to engage in practices which the business community labels 'corporate activism'. These practices, as well as the label itself split the waters. Can corporations legitimately engage in political activities outside their own immediate realm of commercial interest? Can corporations ever legitimately make a claim to the notion of activism - the legacy of which is tied to contestation, protest and marginalization? Will the commercial motivation of corporations not always reduce their public political engagements to woke-washing?

Important as these questions are, this paper aims to set them aside in order to explore ways of theorizing the social phenomenon which has come to be termed 'corporate activism'. We propose to do this by bringing together management studies with social movement studies.

Introduction

Nike's campaign featuring the NFL player, Colin Kaerpernick, who kneeled during the national anthem to protest police violence and racism (The New York Times, 2018) has very quickly become iconic of a new type of politicized corporate campaigns which have evoked a renewed interest in exploring business engagement in political messages. In recent years, we are increasingly seeing corporations take a public stance on social, political, and environmental issues, such as climate change, LGBT rights, equal pay, immigration, gun control, and racism. Construed as a form of activism in the literature as well as in business communities, it takes place mostly in the media and aims at influencing some political, industrial, commercial or cultural agenda. As a term 'corporate activism' has become common place among practitioners and is starting to gain traction in the research literature as well - although without much theoretical elaboration - in discussions about employee activism (Davis & White, 2015), corporate presence in social media (Wilcox, 2019), and first and foremost, CEO-activism (Böhm et al. 2018; Corvellec & Stål 2019; Voegtlin et al. 2019). Most of current development around these types of corporate political engagement is taking place in the marketing litterature (Hydock et al 2020, Bagwhat et al. 2020, Vredensburg et al 2020, Moorman 2020, Eilert & Cherup 2020, Soule 2021, Alagide 2021) Concurrently, research in Corporate Social Responsibility (CSR) is increasingly turning its attention to the political role of the company (Frynas & Stephens, 2015; Scherer, Rasche, Palazzo, & Spicer, 2016; Whelan, 2012), calling for companies and their leaders to actively engage in contributing to societal governance. In its original conception, the politicization of the corporation involves its taking over quasi-governmental roles when

governments are not willing or not able to provide appropriate regulation or the necessary public goods (Matten & Crane, 2005; Scherer & Palazzo, 2011). This literature has, however, so far not been linked to the phenomenon of corporate activism.

In this paper we propose that corporate activism can be seen as a clear manifestation of the logic de/prescribed as Political CSR (PCSR) and offer a conceptualization of corporate activism as a form of PCSR, which encompasses the whole spectrum of corporate political engagement from corporate political activity through corporate political/social advocacy to brand activism. We argue that where PCSR as it has henceforth been conceived entails corporations taking over responsibility from the state, with corporate activism corporations are taking over responsibilities from social movement organizations. Corporate activism is a form of PCSR which is addressed directly to the public – as citizens and consumers - and this fact renders it an essentially communicative practice. Political Corporate Activism (PCA) thus brings communication center stage in the study of PCSR and for this reason we call corporate activism PCSR communication. We argue that applying this communicative perspective renders visible that PCA constitutes a form of public goods provision and that it is effective because it taps into new forms of civic engagement, intensified by the increasing digitization of the public sphere. This paper departs from the marketing oriented, corporate-centric approaches which dominate current approaches to corporate activism, to investigate this phenomenon from the point of view of business in society. The overall question we explore here, then, is what this form of corporate political engagement tells us about the evolving role of business in society.

Corporate activism as a form of political CSR

Recent years have seen mounting support for the argument that the societal role of business is transformed under circumstances of globalization causing corporations to become politicized (Palazzo and Scherer 2006, 2011; Vogel 2008; Rasche 2009). The postnational constellation, the argument runs, is contributing to dissolving the division between public and private societal domains/governance and this leads to changing conditions for corporate legitimacy (Cutler, 2001; Falk, 2002; Habermas, 2001, Kobrin 2009, Palazzo & Scherer 2010). Multinational corporations, have become actors with significant power and authority in the international political system.

Authority is governing power that is perceived as legitimate and as such, as Kobrin points out, "should imply public responsibility" (Kobrin, 2009, p. 352). "Of those in positions of authority, we ask morethan simply not to violate our rights; what we demand of them is to use their power for the common good, that is, to enhance the well-being of those subjected to their power" (ibid). Thus, as globalization increases the power of large global companies, it is argued, they can no longer make do merely with not performing harmful actions. Increasingly, what is expected of them is that they engage proactively in finding and implementing viable solutions for prevailing global problems. PCSR thus proposes a model of governance with business firms contributing to global regulation and providing public goods. The notion of politics underlying this conception refers to three aspects; deliberations about collective issues, decisions and rules; the production of public goods and the contribution to or impact on social welfare (Scherer et al. 2014, 2016).

Under the basic understanding of PCSR as 'corporate engagement with collective issues and public goods, that facilitates positive and impedes negative business contributions to society' (Scherer 2018), it seems clear that the types of corporate political engagement described as corporate activism above would qualify as PCSR (or, at least, efforts to that end). However, the conception of politicization in PCSR is based on the interrelationship between the state and market actors and what drives the politization of corporations is the weakened legal frameworks associated with globalized markets. Corporations, in this conception, take over responsibilities typically associated with the state. Corporate activism, conversely, plays no direct role in filling globalization's governance voids. It may, however, be construed as the evolution, the natural next step, in corporations' pursuit for legitimacy in an environment of intensifying expectations concerning business' responsibility for society.

We propose that corporate activism should be seen as a manifestation of PCSR which is addressed directly to the public – as citizens and consumers. Rather than performing functions typically associated with the state, it takes over functions and modus operandi of social movement organizations. The fact that corporate activism is directed at the public, makes it essentially a communicative practice. PCA thus brings communication center stage in the study of PCSR. Below

we present two communicative dimensions of our conceptualization of Corporate Activism as PCSR.

Communication as public goods provision

In the current literature, the communicative dimension of PCSR is studied primarily as a matter of

so-called discursive legitimacy, which in empirical terms refers to deliberations taking place between businesses and their stakeholders, orchestrated by businesses in their quest for legitimacy (jf 'talking to walk', Schoeneborn et al. 2020). This deliberation takes place in discursive spaces ranging from multistakeholder fora to public online spaces, where corporations engage in dialogue with stakeholders. In this conception, communication is a means for democratizing and thereby

legitimizing the authority with which corporations contribute to public governance. In our conception of PCA, communication is not seen solely as a means to an end but also as an end in and of itself. Communication itself constitutes public goods. With this conception we move beyond the dominant understanding of public goods as referring to matters such as health, education and the environment, to also consider human rights, justice, security and peace as public goods that should be construed as such in order to understand the key role of communication in contemporary manifestations of PCSR (Matten & Crane 2005).

Communication produces public goods in part through the kind of advocacy that serves to apply pressure to government, but also through awareness raising and performativity. When, to exemplify the first, corporations or CEOs make public statements advocating gun control in the US (as did more than 200 in 2020 (refs)), this is done (at least partially) with a view to pressurizing government to change legislation. It is the publicity of these statements as instances of collective action, of collective 'directives', that renders them potentially effective for providing peace and security. This is the first way in which such statements are moments of communication as public good provision. However, the public nature/publicity

of these statements also render them instances of public good provision in themselves, in that they contribute to awareness of a societal issue and lend legitimacy to a particular stance on it. To take this argument one step further, as instances of communication such statements have performative potential vis-a-vis the public. They are social acts that constitute change in and of themselves (jf 'twalking' in Schoeneborn et al 2020). Put simply, regardless of the policy effects of these statements, they constitute social change simply by producing a world in which such statements are made by influential CEOs. Drawing on a view of communication as performative, we see corporate activism as not simply making a public stance about a given ethico-political matter, but also enacting particular identities and relations and thereby contributing to shaping the cultural identities of its audiences. In this way, each instance of corporate activism reproduces and, at the same time, has a potential to transform aspects of knowledge, beliefs and feelings concerning given ethico-political matters.

Brand activism, in particular, does not generally take the form of directive speech acts, but constitutes public good provision through its performativity. When brands such as Gilette, Always and Axe run branding campaigns which counter gender stereotypes; Nike, Starbucks and x against racial stereotypes and racism, they produce effects which contribute to the constitution of (both individual and collective) identities. By producing representations of ethnicity and gender that break with stereotypes, these brands enact identities in ways that are intended to increase the social acceptance of a wider array of ways of performing ethnic and gender identities. Brands have, needless to say, for decades constituted a key cultural force in establishing hegemonic cultural identities and conditioning identities of individuals (Holt 2004). Brand activism, of the type which engages in identity politics, can be seen as the acknowledgement by these brands of their cultural power, of the destructive nature of prior conditioning and as an attempt to set the record straight by using their power to reenact cultural identities in less constraining ways. In so doing they are also implicitly launching a critique of competitors.

In sum, we argue that brand activism can be viewed as public goods provision in two ways. Through its public communication, brand activism may lead to institutional change by producing a pressure on policy makers to change legislation or competitors to change problematic practices. In addition, through its performativity, brand activism contributes to the communicative constitution of human rights, justice, security and peace and in this way as a communicative practice, brand activism constitutes public goods provision in and of itself.

PCSR as a vehicle for communication
While we understand CA as a PCSR practice, the aim of which is to provide public goods, that is, a governance practice, it is simultaneously a communicative practice which aims at producing a corporate identity, for key stakeholders to identify with. Bringing the public center stage in our conception of PCSR leads us to propose that the purpose of PCA is public visibility itself. Taking a strong public ethico-political stance is necessary for visibility in a crowded, largely digital, public sphere. In an age of growing distrust

of advertising (Edelman 2019; Mitra et al. 2019), corporations/(B2C) brands must find alternative ways of building brand awareness and loyalty.

In a digital space, where the propagation and legitimation of corporate messages is to a large extent dependent on virality. Corporate activism achieves this by tapping into those alternative forms of civic engagement which have evolved against a background of widespread disengagement from conventional politics, with low support for politicians and institutions but, at the same time, high interest in politics (Uldam & Vestergaard 2015, Bennett & Segerberg 2012). This is a form of civic engagement which is based on what has been called politics of the self (Giddens 1995) or life style politics (Bennett 2004), where political messages adopt a lifestyle vocabulary anchored in consumer choice, self-image, and personal displays of social responsibility and where personal identity is replacing collective identity as the basis for political engagement (Bennett 2004). Where parties and elections were once the primary mechanisms for interest aggregation and mobilization, these functions are increasingly shared by direct marketing, issue advocacy campaigns and action networking. As a result, elections and everyday issue and image campaigns all use similar marketing strategies to construct networks of individuals whose attentions and loyalties are continuously reassessed and reassembled.

Social movement organizations and activist groups have long known that "attaching political messages to corporate brands is an effective way to carry radical ideas into diverse personal life spaces, as well as across national borders and cultural divides" (Bennett 2004). When corporate activism taps into life-style politics, they are applying communicative strategies commonly associated with anti-corporate social movements and political consumer campaigns. This involves using action frames that are personal and easy to shape and share with friends near and far. They travel through personal appropriation, and then by imitation and personalized expression via social sharing, in ways that help others appropriate, imitate, and share in turn.

We can understand corporate activism as a practice of 'self-mediation', a term used to refer to communicative practices which aim to forge public recognition of a group or cause through the independent creation and dissemination of protest 'artefacts' such as public statements, videos, symbols etc. (Cammaerts 2012). The concept of self-mediation is commonly applied to social movements to bring into focus the new and enhanced self-representation opportunities offered by digital media technologies. These technologies provide a potential for any expression of protest to enter into cultural circulation in a relatively unfettered fashion, and provide increased possibilities for less powerful or dominant narratives to gain traction. However, whatever cultural resources are available to less powerful actors, powerful institutions always also have access to them. As Melissa Aronczyk points out. "While self-mediation may give voice to the voiceless ... it also offers new techniques of amplification and legitimacy to those who have not historically had trouble being heard" (Aronczyk 2016).

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Post-stance corporate activism: How companies follow up on their socio-political stances on social media

Maxim Goreansky & Laura Olkkonen

LUT University

Introduction

In recent years, companies have engaged in corporate activism by taking public stances for or against various divisive socio-political issues. Recent examples include Nike's campaign with Colin Kaepernick regarding racism and police brutality (Kim et al., 2020), Ben & Jerry's engagement with the Israeli-Palestinian conflict (Ben & Jerry's, 2021), Patagonia's support of youth climate strikes (Patagonia, 2019), and various others related to topics such as LGBT+ rights, gun control, reproduction rights, immigration, gender equality, and privacy issues (Bhagwat et al., 2020). These activities have not only created an increasing amount of consumer and media attention (Mukherjee & Althuizen, 2020), but also academic interest to make sense of the antecedents and consequences of corporate activism (Bhagwat et al., 2020; Chatterji & Toffel, 2019; Eilert & Nappier Cherup, 2020; Hoppner & Vadakkepatt, 2019), the role of company/CEO characteristics (Branicki et al., 2021), and consumer perceptions (Korschun et al., 2019).

In this paper, we study the less-explored framing strategies that companies use after expressing public socio-political stances. To shed light on these 'post-stance' follow-up strategies, our empirical study focuses on companies' stances on social media in relation to the Black Lives Matter (BLM) movement. The main analysis focuses on 611 post-stance replies by global companies on the Interbrand Best Global Brands list of 2020. Additionally, our analysis provides insight on what kind of responses companies reply and do not reply to, as we categorize the corresponding public responses to which companies have replied (611 tweets) and compare them with a random sample of public responses not replied by companies (611 tweets).

As a result of an inductive analysis focusing on different framing strategies (cf. Elving et al., 2015; Entman, 1993; Morsing & Schultz, 2006), we present four different post-stance framings that companies use to follow up on their socio-political stances on social media: doubling down, accentuating values, explicating policies, and specifying action. Our results also show that companies reply to only a marginal amount of responses to their stances, and often reply to responses that relate to customer service issues—even when their stances spark debate on social media.

Corporate activism as an emerging research area

In contrast to corporate social responsibility (CSR) activities that focus on mass-appeal, risk- aversion, neutrality and reputation management (e.g., Colleoni, 2013; Lewis, 2003), corporate activism presents a different approach to communicate about the role of business in society. Namely, companies that take public stances on divisive socio-political topics are willingly antagonizing stakeholders by speaking out on

these issues (Hoppner & Vadakkepatt, 2019; Vredenburg et al., 2020), which is an outcome that traditional CSR communication practitioners might consider as disastrous. However, there are also some potential company benefits to corporate activism, such as better financial performance, stronger relationships with customers and a boost to company reputation (Dodd & Supa, 2014; Hoppner & Vadakkepatt, 2019). Yet, as corporate activism is an emerging field, there is much to be yet understood about the new activity, starting from how to situate it in relation to previous research. Defined by Eilert & Nappier Cherup (2020, p. 463) as "[...] a company's willingness to take a stand on social, political, economic, and environmental issues to create societal change by influencing the attitudes and behaviors of actors in its institutional environment", the practice of corporate activism appears to be gaining a significant amount of academic attention. There are several research streams addressing this overall phenomenon: brand activism (Vredenburg et al., 2020), corporate political activism (Hydock et al., 2020), corporate sociopolitical activism (Bhagwat et al., 2020), CEO activism (Branicki et al., 2021; Chatterji & Toffel, 2019) and simply corporate activism (Eilert & Nappier Cherup, 2020).

While each of these concepts are nuanced and differentiated based on theoretical backgrounds, they all share a fundamental understanding of what activism means in a company context; it is the act of taking a publicly visible stance on hotly debated socio- political issues.

While extant research has looked at a variety of antecedents to and consequences of corporate activism (Bhagwat et al., 2020; Chatterji & Toffel, 2019; Eilert & Nappier Cherup, 2020; Hoppner & Vadakkepatt, 2019), the impact of company/CEO characteristics (Branicki et al., 2021) and how consumers or employees perceive such stances (Burbano, 2021; Korschun et al., 2019), it appears that many areas of corporate activism are still understudied. Namely, while corporate activism is raising new questions about consumer skepticism and cynicism especially in relation to possible misalignments between the activism and company values or practices (see Vredenburg et al. 2020 for "wokewashing"), research has not yet extended to companies' actions and communications beyond the active stance-taking phase. As such, while extant research on the antecedents and consequences of corporate activism as well as the nature of the stance itself is significant, we're missing information on what companies can do to follow-up on their stances, which is of special importance for communication and dialogue in social media—the channel often chosen to publish companies' activist stances (e.g., Chatterji & Toffel, 2019; Ciszek & Logan, 2018). Accordingly, our empirical study looks into companies' communications as they follow up on their stances in the 'post-stance' phase on social media. This undertaking will be particularly relevant to the disciplines of corporate communications, social media- and marketing management, as companies often face external pressures from stakeholders to engage in socio-political debate (e.g., Edelman, 2021) but have little resources available to guide their activities.

Research methods

The research question guiding our study is "How do companies follow-up on their socio- political stances on social media? To investigate this question, we collected data related to the specific theme of the Black Lives Matter (BLM) movement, which is one of the largest and most prolific movements in U.S. history concerning racial equality, police brutality and systemic discrimination (Buchanan et al., 2020). Temporally,

we focused on the events of mid-2020, as this time period involved exceptionally intense public discussions not only in terms of the societal importance of the events, but in terms of companies' involvement in

them (e.g., AdAge, 2020). Hence, it was likely that companies have addressed the topic, and that companies' stances have generated a variety of (polarized) consumer responses.

The sample of companies was chosen based on the Interbrand Best Global Brands list of 2020. We chose the top 100 companies without further criteria in terms of size, industry or country, which generated a varied sample of globally recognized popular brands. For all companies, we searched for their main Twitter accounts, with priority given to corporate- or group-level accounts and second priority to USA-based accounts in cases where multiple regional accounts exist (given the BLM movement's prominence in this region). From these accounts, we did a manual search to identify a possible BLM statement posted between May 26, 2020—the day when protest over George Floyd's death were in infancy (Taylor, 2021)— to June 30, 2020, a month after the BLM movement had re-gained prominence and attracted worldwide attention. We used keywords related to the BLM movement (including "BLM", "Black Lives Matter", "Racism", "Racist", "Black", "Injustice", "Race", "Stand", and hashtag-variants), and cross-checked media sources to determine whether a specific company had engaged in the discussion. In cases where a company tweeted on multiple occasions regarding BLM, the first instance of these Tweets was used for analysis.

Our manual search identified 72 BLM stances by the top 100 companies, which guided our subsequent data gathering. For the 72 company stances on BLM, we collected the public replies using an open-source scraping tool (Dryer, 2020), which resulted in an initial sample of 67,604 comments (including companies own replies). To limit the sample further for a manual analysis and to focus on our research question, we filtered this sample to include only comments to which the companies had replied. We found post-stance replies posted by 42 companies out of the 72 that had taken a stance, which were expressed in 611 individual tweets. We also collected the corresponding public responses that companies responded to (611 tweets), and a random sample of public responses not replied by companies (611 tweets). This resulted in a total of 1,833 tweets for the analysis.

The public responses received by companies were manually coded and categorized into four categories (positive/negative/mixed toward company stance, or unrelated) to provide initial insight on what responses companies reply to and to which they don't. As the main inductive analysis phase, the 611 post-stance replies by companies were analyzed inductively without a predetermined codebook, but with a focus on the deliberate framings expressed in the tweets. Thus, our analysis was informed by previous research on framing strategies (e.g., Elving et al., 2015; Morsing & Schultz, 2006), but followed an inductive approach as it is not yet determined how previous knowledge on framing strategies might apply to the specific context of corporate activism.

Preliminary results

As a first observation, our results show that companies reply only to a marginal number of public responses to their stances on social media—to only 1% according to our data (611 replies to a total of 66,993 comments). Furthermore, at the start of the manual analysis we discovered that a large amount of tweets that companies were responding to were actually unrelated to the BLM stance (91 out of 611, 15%), and that even a larger amount of tweets with company replies had been deleted and were therefore unavailable for further analysis (385 out of 611, 63%). The unrelated posts had mainly two characteristics: either they expressed customer service questions (e.g., "i need help with my serve prepaid card. it isnt working anywhere and bots aren't helping"), or general comments about the company or brand, without any reference to BLM (e.g., "Toyota always the best company forever ,in my child hood I made a sketch of a Toyota car and gave it to my father at the age of 10 yrs , but one day I will get real."). While we cannot say anything certain about the deleted tweets, there can be a number of reasons to explain this, such as possible usage policy violations.

While the number of deleted tweets is high, we were still able to analyze the company response which was the main focus of the inductive analysis.

Table 1 summarizes the categorization of tweets with company replies in comparison to the random sample. As visible in Table 1, companies reply to both related and unrelated responses to their stances. Of the related tweets, companies mostly reply to negative responses.

Table 1: Company replies to public tweets by category compared to a random sample

Data category	Tweet count	Related to BLM			Unrelated to BLM	Deleted tweets
		Positive	Negative	Mixed		
Public responses to companies' stances with a reply from the company	611	11 (2%)	93 (15%)	31 (5%)	91 (15%)	385 (63%)
Random sample of public responses without a company reply	611	87 (14%)	185 (30%)	314 (51%)	25 (4%)	–

As a result of our inductive coding, we identified five different framing strategies that companies use in their post-stance replies related to their socio-political stances:

Doubling down: replies that further advocate for the socio-political topic by building on the company's initial stance. Example: "Sorry to hear that, Anthony, but Mr. Jack was always true to his ideals. It's important to us to do the same even if that means we lose some friends."

Accentuating values: replies that explicate connections between the stance and company values. Example: "From our earliest days, we have worked to create an inclusive environment across Starbucks. We have always been about more than just coffee."

Explicating policies: replies that explain company policy which supports the stance, or assures that such policies will be followed to investigate or clarify information regarding a specific claim or incident. Example: "No we did not. KFC Corporate does not make donations to presidential or political campaigns. And we have no involvement with or control over donations made by our franchisees, who are independent business owners."

Specifying action: replies that explain how company resources or initiatives are being utilized to support the socio-political topic by referring to concrete examples. Example: "We have donated $500K to our long-standing community partner, 100 Black Men of America, Inc along with supporting other partners on the front lines of social justice. To learn more, visit: [LINK]"

Of the four framings presented above, doubling down and accentuating values utilize normative framing elements that emphasize moral and societal justifications for originally expressing the stance in public. By either repeating the stance, or by explaining how the stance is aligned with the company purpose or values, the two first framing strategies aim to support the stance by making it relevant for the company expressing the stance. The other two framings, explicating policies and specifying action, are more focused on tangible outcomes achieved with resources invested and activities done by the company, and thus they mainly offer evidence that the stance is not "just talk" but is aligned with action. Notably, all four framings are focused on the organization that is taking the stance, and not on the issue of BLM and racism.

Conclusion

Our findings inform the current understanding of companies' engagement in socio-political debate as part of their CSR communication in several ways. First, our results show that companies rarely engage in discussions that their socio-political stances spark on social media, even when we were investigating globally recognized large brands that are likely to be the most well-resourced companies in terms of their online presence. Despite hundreds or even thousands of comments under a single stance, most companies will abstain completely from post-stance replies or, at best, only address a few. When companies do reply, they often either reply to unrelated responses or are selective in addressing the comments that relate to the stance, and especially the debates that their stances initiate among users are often left to unfold on their own, even when the stance is posted on a medium that easily facilitates discussion.

While our study shows how rare post-stance replies are, we do see some patterns in the replies that companies put out. As a preliminary finding, companies seem to emphasize either moral/societal framings or framings focusing on practical outcomes, which provide some first insight on how post-stance replies are formed. There can be more framing strategies to be revealed by future research, and critical questions to explore concerning not only companies' disengagement, but also how their apparent preference to address unrelated responses might affect and possibly undermine the initial company stance.

As managerial implications, companies that engage in corporate activism can learn from the variety of reactions presented in this study and prepare with post-stance replies that best suit their own context. The results also show that engaging in the discussions sparked by company stances is an underutilized

touchpoint for engaging with consumers and other stakeholders, and for demonstrating an additional commitment to a socio-political topic.

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Advocacy communication for sustainability

Franzisca Weder
University of Queensland

Introduction

This presentation focuses on expert and science voices and predominantly on NGO-communicators, activists (Faehnrich et al., 2020) and queer science communicators (Roberson & Orthia 2021) in the area of environmental and climate change communication who are often pushed to the margins of public discourses by mainstream journalists and other professional (corporate) communicators bringing in "sustainability" as new narrative. Also, there is only a limited number of studies looking at communicators in CSR communication, except research focusing on CEOs, individual values and internal communication (Ziek, 2011; Elving, 2012; Velte, 2019; Venturelli et al., 2021). Talking to queer science and environmental communicators within a larger series of internationally comparative interviews with communication professionals (Central Europe, Australia, Asia, n = 82) shows not only the potential of conversational approaches in CSR communication, but much more the potential of communicative problematization and "queering" of heteronormative worldviews like sustainability.

The presentation does not only complement existing CSR communication research by bringing in a communicator perspective; much more, it develops a concept for advocacy in CSR and sustainability communication and, thus, contributes to the wider area of climate change and sustainability communication as well as public communication and PR of and for socio-ecological transformation.

Theoretical background (synopsis)

Following innovative approaches to science communication as conversation(s) about science (Bucchi & Trench, 2021), we work with the interpretation of queering as "instructional, communicative and performative act which challenges heteronormativity" (Roberson & Orthia, 2021). Complemented by critical sustainability communication literature (Weder, 2021), we conceptualize advocacy communication for sustainability-as problematization of "abused" master narratives such as "sustainability" or "climate change", and as mobilizing and curating conversations to facilitate this problematization. Problematization is a process of permanent contestation, of stimulation of dissent – and testing of hegemonic arguments (Weder, 2020). This has been applied by Weder (ibid.) to Public Relations professionals and is similarly conceptualized in queer-studies by i.e. Mattheis et al. (2020) or Roberson & Orthia (2021). From a communication studies perspective, problematization is the creation of confusion over an issue, as introduced in Weder et al. (2019). Problematization is a key term in Foucault's work, with a strong focus on problematization as a method of scrutinizing of truths taken for granted (Foucault, 1988; Foucault, 2003). We also assume that problematization is happening communicatively as a process of

(ethical) reflection, of critical thinking, dialogue and demystification of common knowledge or common-sense issues.

Problematization allows new viewpoints, consciousness, and action to emerge from it. Thus, people who experience changes, who are critical and conscious about injustice, disadvantages and marginalization like queer science communicators are assumed to more likely problematize and create "cracks" in existing patterns of meaning.

Research

As part of an explorative research project on professional communicators and their "doing" in climate change and sustainability communication, we started a series of conversations with queer science and climate change communicators, trying to answer the following questions: How do queer communicators describe their "role" and "doing" of climate change and sustainability communication? And how much does "belonging to the queer community" influence the communication about science, environmental issues, climate change and sustainability? These semi-structured interviews with communication professionals of all kind (PR experts, journalist, citizen journalists, influencer and blogger, and activists in the area of environmental, climate change and sustainability communication) has been conducted in NZ (2011, n = 9), Austria, Germany (2015, 2017, n = 15) and just recently again in Austria, Germany, Australia and New Zealand (2020, n = 15/country), complemented by a first set of explorative interviews from China (n = 10). For the qualitative text-based analysis we used QCAmap (Mayring, 2014) with a question-led approach and inductive categorization.

Findings and discussion

Overall, the interviews and conversations have shown, that the communicators who allied themselves with the queer community worked predominantly as journalists or blogger for Nonprofit-organizations. Most of the queer communicators were prolific social media users and they identified themselves as creators or curators of social conversations about sustainability and negotiators of social change processes. This means, that there is apparently a strong motivation in terms of climate change, environmental and sustainability communication to problematize existing norms – which sits at the core of advocacy communication, as conceptualized above.

Even beyond the interviewees who aligned themselves to the queer community, we were able to detect something like a "queer identity" (Halperin, 1995) in interviewees working in a corporate context, an identity of an interventionist and mobilizer who uses communication not only to critiquethe abovementioned status quo and worldview but also has the potential to generate true transformation by conversational problematization (Weder & Milstein, 2021; Milstein & Pulos, 2015). Thus, the presentation brings in a critical and conversational perspective on sustainability communicators in general and therefore a new perspective on the role of communicators in initiating and facilitation conversations on, about climate change and for sustainable development – not only but also in corporate, political and institutional settings. The study stimulates more research on emerging new communicator roles in CSR and sustainability communication as performance, as social practice.

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#Boycotts as temporary storms or enduring shocks for organizations? An exploration of slacktivism vs activism in Twitter

Laura Illia, Marco Caserta & Ludovico Nuccio
Université de Fribourg, IE University Madrid, Sapienza University of Rome

A boycott is defined as the attempt by one or more actors to achieve their objectives by leveraging consumers' abstention from buying products or services (Friedman, 2002).

Consumer boycotts increasingly represent a coercive social movement tactic (Gardberg & Newburry, 2010; McDonnell & King, 2013), allowing marginal groups to pressure a firm (Makarem & Jae, 2016). They are increasingly organized online because minority boycotters can pressure a firm (Illia, 2003) by publishing messages that reach a mass audience at a low cost (Den Hond & De Bakker, 2007; Kanol & Nat; 2017).

The rise of digital media shows that boycotts organized online have an increasing impact on firms' outcomes (Illia et al., 2022a; Hendel et al., 2017; Edrington & Lee, 2018). For example, companies such as Abercrombie and Fitch (Robson et al., 2013), Barilla (Davies, 2013), Kenneth Cole & Co. (Yahr, 2013), and Domino's Pizza (Seijts & Bigus, 2011) have experienced reduced sales or share prices due to massive boycotts organized in Twitter. These companies have changed as a result of the way boycotts shaped public discourse (Etter et al., 2018; Suddaby et al., 2017) and threatened their legitimacy or social acceptance (Suchman, 1995).

However, recent studies (Barnett et al., 2020; Wang et al., 2021; Glozer et al., 2019) counterargue that disapproval expressed in social media does not always impact firms. #Boycotts are increasingly organized by publics (Colleoni et al., 2021; Arvidsson & Caliandro, 2016), temporary aggregations of individuals holding a momentary interest in a firm and characterized by slacktivism (Lee & Hsieh, 2013; Barnett et al., 2020), a lax form of activism. As a consequence of this it is difficult, if not impossible, to identify a visible voice (Wang et al., 2021; Barnett et al., 2020) emerging from heterogeneous audiences (Glozer et al., 2019) because individuals are not substantially engaged with an issue but are simply liking others' tweets, re-sharing them, or engaging in meme production.

In definitive, even if a #boycott does impact a firm, it may not always do so, as it can attract the participation of millions of individuals but with limited engagement, generating only a temporary and short-term shift in topics discussed online about a firm (King, 2008) and how they operate (Barnett et al., 2020). For example, United Airlines suffered a massive boycott when they allowed a customer to be violently removed from a flight (Barnett et al., 2020; Bachman, 2017). However, despite the huge social media response, indignation quickly diluted, and topics circulating about it online have not substantially changed.

We aim to contribute to this debate on whether #boycotts impact firms by studying boycotters and topics at the core of a #boycott. We ask: *to what degree can boycotters irrevocably create an enduring shift in topics that are discussed online about a firm*?

Conceptual framework

#Boycotts as a form of activism by users within and across online communities

#Boycotts often express in the form of political advocacy (Figenschou & Fredheim, 2020; Brady et al., 2015; Edwards et al., 2013). These include consumers and others sharing a shared identity (Cova & White, 2010; Arvidsson & Caliandro, 2016; Mathwick et al., 2008), ideology, and goal regarding a firm or a social issue. A notable example is a boycott initiated online by consumers against Nestlé in 2010, through the diffusion of a provocative Greenpeace video of a gorilla whose fingers were symbolically cut due to deforestation as if they were bars of KitKat chocolate, a Nestlé brand. Pre-defined reciprocal relationships with other members of online communities politically advocating worldwide forest protection have facilitated the participation of individuals in the #boycott. Greenpeace strategically disseminated its video in these communities to gain support in a coercive tactic (Gardberg & Newburry, 2010; King, 2008), allowing dispersed online groups to coalesce against a firm. Individuals who joined the boycott continued existing practices, routines, and daily interaction around their common environmentalist ideology and identity (Chalmers et al., 2013; Schau et al., 2009).

This type of common identity ensures a high level of commitment and an engaged form of activism called digital-political advocacy (Figenschou & Fredheim, 2020; Brady et al., 2015; Edwards et al., 2013) that seeks to pressurize firms to "change policies, practices, or conditions" (Smith, 2000, p. 5). A notable example is the 2009 "Boycott Whole Foods" (Kang, 2012) launched on Facebook in response to criticism by Whole Foods CEO John Mackey of the Obama administration's proposed healthcare reforms. By operating online, these boycotts aim to create an advocacy network to generate attention and visibility around social issues defended by specific movements (Sommerfeldt, 2013; Heath et al., 2009).

#Boycotts as slacktivism in social media

#Boycotts express in temporary aggregations of individuals in social media with a short-term interest in a firm (Arvidsson, 2013; Kozinets et al., 2017; Vaast et al., 2017) and only light engagement with it (Bennett, 2012). In contrast to boycotts as a form of political advocacy, boycotts spreading across publics aggregate individuals lacking a solid shared identity or ideology (Arvidsson & Caliandro, 2016) or network reciprocity (Bruns & Burgess, 2011), but with a shared interest in self-publicity (Colleoni et al., 2021; Arvidsson & Caliandro, 2016). These individuals join a boycott because they have the desire to re-appropriate an aggregative frame (e.g., a hashtag, picture, or word in a post) that "acts as a medium to a multitude of diverse situations of identity" (Arvidsson & Caliandro, 2016, p. 1). For example, when Nestlé censured the Greenpeace video of the gorilla, a #boycott resurfaced in social media. Users mocked and attacked Nestlé by changing the logo and by re-appropriating specific images of the Greenpeace video. Many individuals joined loosely diverse publics that allowed them to express their own identity with memes and distorted logos. Nestlé responded to these posts by accusing users of infringing their

copyright, which fomented even more significant social media uproar. This example shows that the development of a shared identity is not crucial for boycotters to form publics, as these are not communities in which individuals engage and build daily routines, but are temporary discursive spaces (Colleoni et al., 2021), which allow individuals to express their voice and aggregate with others in search of self-publicity (Arvidsson & Caliandro 2016; Kozinetz et al., 2017).

Because publics are primarily discursive spaces where individuals enact their own identity, they are often considered digital collectives (Colleoni et al., 2021) that empower "heterogeneous constituents" (Wang et al., 2021, p. 5) who express their opinions based on diverging expectations, values, norms, and involvement in a variety of organizational issues (Colleoni et al., 2021; Etter et al., 2019). It is argued that, in aggregate, their influence fades as quickly as it emerges (Wang et al., 2021; Barnett et al., 2020), as they only provide temporary visibility to specific topics criticizing an organization. In consequence, publics that take the form of a coercive social movement such as a #boycott have been so far considered slacktivism: liking specific posts on social networks, re-sharing them, or changing one's profile picture to support a cause (Moreno-Almeida, 2021), which implies supporting a cause while not primarily pursuing the enactment of meaningful change (Kristofferson et al., 2014; Williams et al., 2021). The benefits of this form of activism for individuals (Lee & Hsieh, 2013) include decreasing risks, efforts, or costs, while at the same time facilitating individual goals such as becoming popular, contributing to facilitating a change, or increasing own satisfaction (Leyva, 2017).

Nonetheless, recent studies (Illia et al., 2022b; Colleoni et al., 2021) suggest that publics may discursively organize and influence what is said about a firm, threatening its legitimacy. Given that this is a prerequisite for a boycott to become impactful (King, 2008; Gardberg, & Newburry, 2010; McDonnell & King, 2013), it is essential to explore whether publics create a shock in online discourses about a firm before the boycott or are only temporary storms.

Empirical study

We study #deleteuber. This #boycott was launched when Uber drivers continued to provide airport-ride services despite travel ban strikes at US airports (Wong, 2017 a, b). In Figure 1 we depict events that happened in reality and boycotts waves.

Figure 1: Overview of events of #deleteuber, major calls to action and periods

Real events

Alphabet files lawsuit against Uber (espionage)

Greyball: Uber drivers evading police controls

First tweet #deleteuber related to travel ban decided on 27.01

Susan Flower accusations of sexual arrassment become public

Uber CEO fights with driver – video goes viral

Tempe (AZ) self-driving car crash

Period 1 :before boycott | Period 2 :travel ban | Period 3 : Sexual accusations | Period 4 : CEO | Period 5 : Self-driving car crash

01.01.17   28.01.17   19.02.17   24.02.17   28.02.17 03.03.17   24.03.17

#deleteuber events

Call to action 1 28.01-2.02

(Event 1)

Call to action 2 19.02-9.03

(Event 2)

Call to action 3 24.03-30.03

(Event 3)

Methods

Database

Tweets: Using Twitter's API, we collected (Data Source I) tweets in English that included Uber anywhere in their body from January 1 to April 1, 2017 (the period of the #deleteuber boycott). After excluding illegible and non-English tweets, the sample contained 149,366 tweets enriched with metadata such as the date and author's user ID.

Users' description

The User ID provided related Twitter metadata such as profile description, number of followers, number of tweets published, etc. After cleaning duplicates, the retrieved data were aggregated into a dataset of 118,202 unique users and related information.

Data analysis: procedure

We conducted our analysis in three stages. First, we developed a Vector Space Modeling (VSM) text analysis of user descriptions and consulted a series of descriptives (e.g., n° of followers, n° of retweets) to identify user clusters participating in the boycott. We also conducted Structural Topic Modeling (STM) analysis of tweets to identify the main topics discussed online about Uber, and estimate effects analysis to identify which clusters were linked to specific topics and when these emerged.

Second, we examined which clusters appeared related to which topics, identifying publics emerging discursively during the boycott. We explored the relationships between user descriptions and topics by conducting estimate effects analysis to identify which clusters influenced the prevalence of which topic over time.

Third, we analyzed the characteristics of these inferences qualitatively by identifying which publics were related to which type of topic shift, whether temporarily or enduring, throughout the boycott. To this aim we ran a regression analysis to analyze which clusters significantly influence the rise of which topic (we only report p values <.001). We created a regression model for each of the key topics (4, 9, 10, 14, 15, 29, 32)   such   as:

$$\hat{y} = \sum_{i=0}^{13} \beta_i \, c_i + \sum_{t=2}^{5} p_t + \sum_{t=1}^{5} \sum_{i=0}^{13} \beta_{it} c_i p_t$$

where c_i indicates the cluster number, p_t indicates the period, and c_ip_t models the interaction between cluster and period.

Results

The heat map (Figure 2) emerging from our inferential analysis details which clusters cause the prevalence of which topic over time. As Figure 5 suggests, the different typologies of clusters cause the rise of specific topics during the boycott. We detail which topics have temporary prevalence, being related to the different events and waves of the boycott, and which are not directly related to events triggering the boycott, but have instead an enduring rise in prevalence.

Figure 2: How users influence the rise of topics during five periods of the boycott

Discussion

As Figure 3 shows, a #boycott is a much more complex phenomenon than initially postulated because its impact depends on two distinct yet inter-dependent processes.

First, the *boycott as a temporary storm*, where new topics that emerge and are related to actual events maintain over time the call via continuous picks, thereby justifying the re-launch of the call to action. The latter is maintained by a diverse but selected cluster of users as each new questionable event about the firm arises.

Second, *boycott as an enduring shock,* in which a few topics previously expressing disapproval about the firm are further boosted by the boycott. This increase happens either suddenly at the start of the boycott and then remains constant, or progressively increases week by week throughout the boycott. These processes are not independent but interrelated, as the clusters that intervene in them are similar.

Figure 3: Boycott as temporary pick and boycott as enduring shock
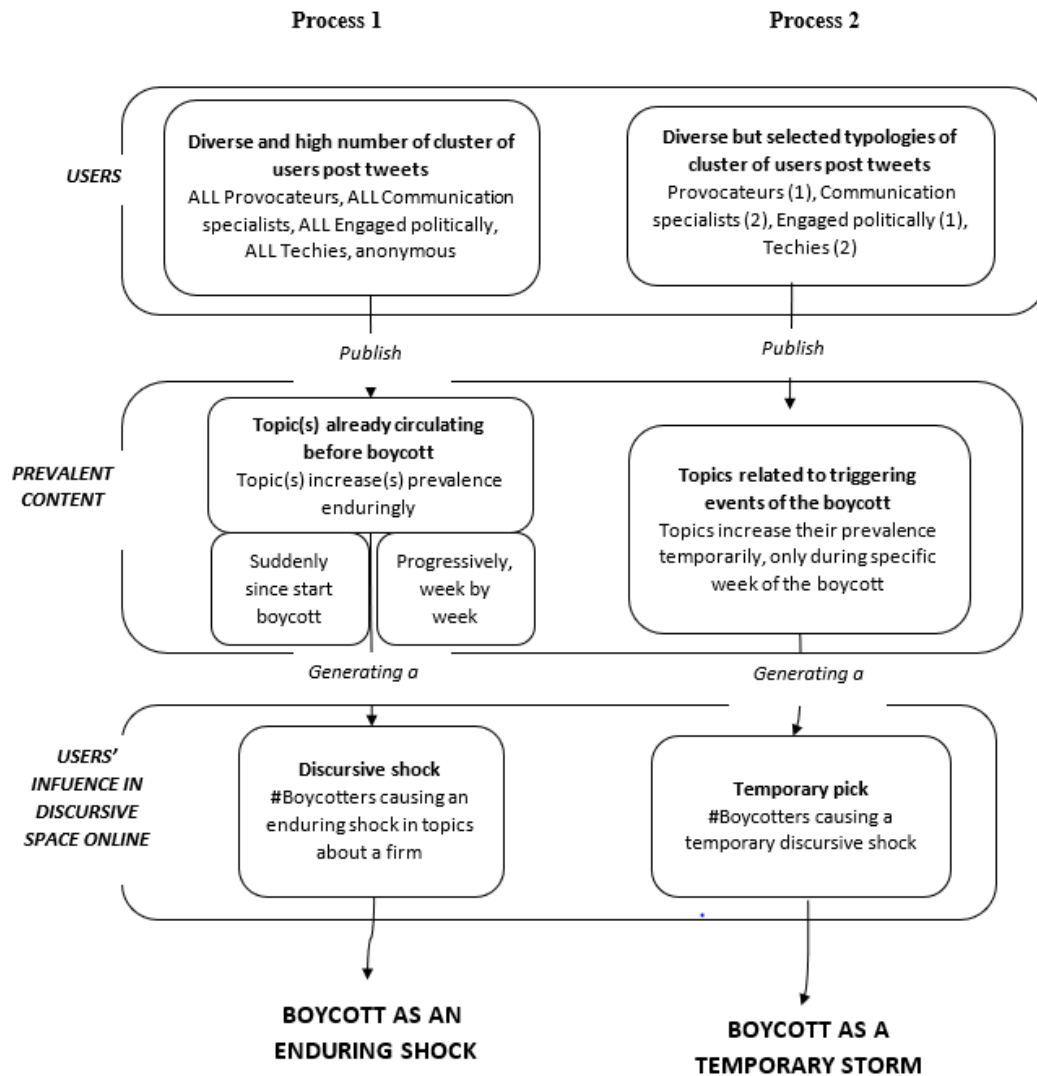
Theoretical contribution

Temporary picks in a #boycott: cyclical storms with a maintenance function

Extant research suggests that boycotts in social media follow the organizing dynamics of social movements online (Colleoni et al., 2021; Bennett & Segerberg, 2012), which facilitate minorities' expression of dissent toward businesses in a coercive way (Gardberg, & Newburry, 2010; McDonnell & King, 2013). As such, they represent a discursive space (Colleoni et al., 2021) where heterogeneous clusters of users constitute publics that aggregate discursively around topics of a firm. Consequently, #boycotts represent 'slacktivism' (Lee & Hsieh, 2013), with the main function of providing visibility to dissent expressed against an organization (Wang et al., 2021; Barnett et al., 2020). Our emerging theoretical model confirms empirically that boycotts are constituted by publics, as we found that heterogeneous clusters of users aggregate around topics creating discursive temporary picks about the firm (see path 1 in Figure 3) which have an important function to maintain the boycott. Thereby , our findings contribute to studies exploring disapproval in social media (Wang et al., 2021; Barnett et al., 2020) and boycotts as a light form of engagement by publics (Lee & Hsieh, 2013; Leyva, 2017). They underline

that the latter, despite aggregating temporarily heterogeneous users around a topic of interest for minorities (Colleoni et al., 2021; Arvidsson & Caliandro, 2016; Bennett & Segerberg, 2012) also re-appear over time as a cyclical discursive storm. Also, they point out that the slacktivism that results from this may be more strategic than initially postulated by previous studies (Barnett et al., 2020), because boycotters aggregating around topics strategically instrumentalize any potential controversy to punish the firm through the boycott (Illia et al., 2022b). These findings deepen our understanding of how publics work in a more cyclical way than initially postulated, in the context of a boycott. They also deepen our understanding of the strategic side of slacktivism, which raises awareness (Leyva, 2017) and maintains a boycott.

Enduring shock of a #boycott: sudden or progressive shift in topics
Extant research suggests that although boycotts expressed within publics denote a light form of engagement (Arvidsson & Caliandro, 2016; Bennett & Segerberg, 2012), they also represent a form of organizing pressure that happens discursively (Colleoni et al., 2021; Illia et al., 2022; Arvidsson & Caliandro, 2016; Albu & Etter, 2016; Bennett & Segerberg, 2012). As such boycotts influence the broader discourse about a firm under certain conditions of convergence (Illia et al., 2022a). Our findings (process 2 Figure 7) suggest two significant points.
First, a topic circulating about a firm before the boycott can be enhanced by it irrevocably, thanks to the massive participation of all categories and clusters of users that converse online about a firm. The topic's enhancement happens either suddenly or progressively, allowing us to postulate a duality within the way boycotts function as enduring shocks for topics of a firm.

Our findings contribute to studies that explore disapproval in social media (Wang et al., 2021; Barnett et al., 2020) and #boycotts as a light form of engagement (Lee & Hsieh, 2013; Leyva, 2017) and publics (Colleoni et al., 2021; Arvidsson & Caliandro, 2016; Bennett & Segerberg, 2012), as they suggest that #boycotters enhance existing topics to the point that the broader discourse about the firm irrevocably shifts. This suggests that #boycotts by publics have a much more enduring effect on discourses circulating online about a firm than previously postulated. Extant research suggests that the aggregation of heterogeneous constituents (Wang et al., 2021, p. 5) may progressively converge and thereby influence the broader legitimizing discourse of a firm (Illia et al., 2022a). We postulate that this convergence in the context of a boycott happens via two parallel processes through which a discursive shock of a firm occurs. We contribute to understanding how a discursive tipping point (Illia et al., 2022a) can be reached in the context of a boycott; that is, through the interplay between temporary picks maintaining a boycott and the massive participation of heterogeneous and numerous users in enhancing existing topics about a firm.

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Session 3B: Stakeholder & shareholder engagement

A study of stakeholder trust, firm orientation, and corporate social responsibility

Suzanne Peters

IE University

Background

It is widely believed that trust is an incredibly valuable component in relationships – for firms, the trust of stakeholders can be vital to their survival. And yet, stakeholders are a diverse group that differ in expectations and perceptions. Whether an organization is purpose- or profit- oriented may also be germane to stakeholder views of firms and their ultimate degree of trust in an organization. While both types of firms typically have ample and resected corporate social responsibility (CSR) programs, their approach to creating value can vary greatly due to the balance of their profit motivations and purpose mandates. It is a consistent challenge for firms to determine where to focus resources and what messages to deliver. How will consumers perceive them and what perceptions are most salient to these relationships?

Aim/Purpose

The present research seeks to further our knowledge of these dynamics and is guided by the following research question: How do stakeholder type and firm type interact to affect perceptions of a firm and, ultimately, trust in a firm?

For the purposes of this research, the variables of interest are independent variables of firm orientation (purpose or profit) and stakeholder type (customer and investor); dependent variables include stakeholder perceptions[1] that research has shown may influence their assessment of trustworthiness and ultimately the level or degree of stakeholder trust in the firm (Aaker, Vohs & Mogilner, 2010; Kervyn et al., 2012; Portal et al., 2019). These relationships are portrayed in Figure 1.

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[1] Perceptions measured in these studies will include satisfaction with the firm as well as constructs capturing the perceived reliability, integrity, warmth and competence of the firms.
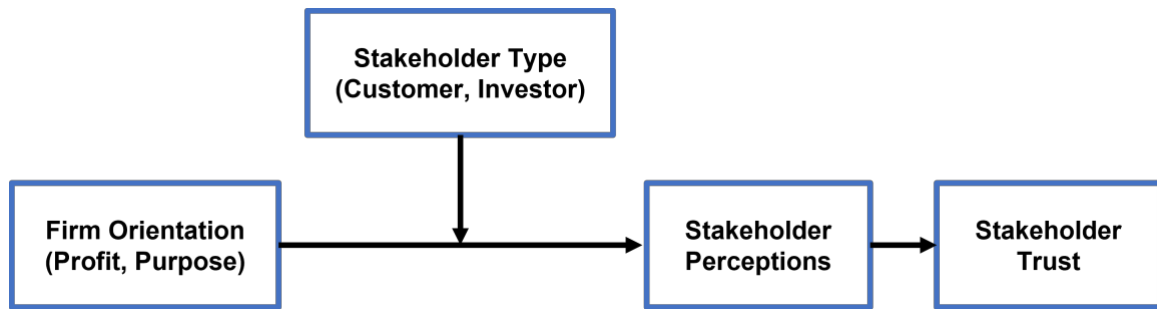
Figure 1

Past research has shown that treating stakeholders as homogenous groups was overly simplistic (Wolfe & Putler, 2002) and greater efficiencies have been found in bespoke communications that reflect subsets of investors as heterogenous stakeholders (Wong et al., 2021). The complexity and heterogeneity of stakeholders is expected to interact with various aspects of the firm and impact perceptions of the firm. Given the more altruistic and multi-stakeholder orientation of purpose-mandated firms, stakeholders can be expected to have a positive view of these firms. Conversely, firms with a profit orientation are often associated with greed, excessive profits and troubled stakeholder relations which will adversely affect stakeholder perceptions of the firm.

H1: Firm orientation will affect stakeholder perceptions of the firm. Purpose-oriented firms will be perceived more favourably than profit-oriented firms.

Customers are typically critical of the extremely high profits reported by firms (Bhattacharjee, Dana & Baron, 2012) and it has been found that they are very receptive to the purpose orientation of financial cooperatives (GABV, 2019; CCUA, 2017). As such, this research is expected to show that customers will have more positive perception of purpose-oriented firms than profit-oriented firms. Conversely, perceptions of a firm are expected to be different when an investor assesses a firm based on its purpose-profit orientation. Specifically, an investor could be expected to benefit from a profit orientation and would thus have a positive perception of this firm type. In contrast, an investor mindset may envision diminished returns from a firm with a purpose orientation and would thus have a negative perception of a firm with a purpose orientation. In sum, investors are expected to have a more positive impression of firms with a profit orientation versus those with a purpose orientation. This is consistent with long-standing views regarding the primacy of profits (Friedman, 1970; Jensen, 2001; Kramer, 2019) and relatively low uptake of socially responsible investments compared to traditional investment opportunities (Yan, Ferraro & Almandoz, 2019; Shkura, 2019).

H2: Stakeholder type will moderate the effect of firm orientation on stakeholder perceptions of the firm. For consumers, purpose-driven firms will elicit more favorable perceptions than profit-driven firms. For investors, profit-driven firms will elicit more favorable perceptions than purpose-driven firms.

Past research suggests that a range of stakeholder perceptions may affect a stakeholder assessment of a firm's trustworthiness (Bachman & Inkpen, 2011; Adler, 2001). This view is consistent with research finding that trust is reflective of microlevel determinations by individuals (Adler, 2001; Bachmann & Inkpen, 2011) and that perceptions of key attributes of a firm, such as warmth and competence, impact the level of trust in an organization (Portal et al., 2019; Aaker et al., 2012). Positive perceptions lead to greater trust and negative perceptions diminish trust (Portal et al., 2019). As such, the final hypothesis of this research is as follows:

H3: Stakeholder perceptions of the firm will mediate stakeholder trust in the firm. Positive perceptions will engender greater trust and less positive to negative perceptions will diminish trust.

While it is expected that some stakeholder perceptions will demonstrate greater effects on trust than others, the literature does not support a specific prediction of which variable(s) will produce the most significant effects. For example, Portal et al. (2019) distinguished reliability, integrity, warmth, and competence as important components of brand trust, but greater understanding of the components and their valence would be instructive. This research examines each of these relationships.

Methodology

This research undertook two studies focused on customers and investors: both stakeholders are external to the firm and vital to the firm's survival but are expected to have different perspectives and priorities with respect to the firms. To furnish well-known and comparable firms, financial services firms were used as the context for this study. Almost every adult has a customer relationship with a banking institution and many also invest in these firms.

An important aspect of this study is the selected sample of firms: to realistically convey firms that differ in purpose-profit orientation, this research used two types of financial institutions: traditional banks and credit unions (sometimes referred to as financial cooperatives). Both models offer similar banking services, and are trusted and well known, but have important visible differences that provide a natural context to contrast purpose and profit orientations. For the purposes of this research, credit unions and banks represent profit and purpose mandates, respectively. Banks are typically shareholder-owned and publicly listed on the stock exchange, with a fundamental motive to generate profits. Credit unions are financial co-operatives that are owned by their members, regionally focused, and their fundamental motive is purpose-driven to serve their members. Both types of firms are widely seen to have ample and respected social and sustainability-minded initiatives.

The first study was an experiment in which participants were assigned a stakeholder role – customer or investor – and asked to share their perceptions of a bank and a credit union after its details were provided; they then answered the same perception questions about the other firm type. In the second study participants were again assigned one of the two roles but were only provided with one type of firm to assess; this was done to reduce the salience of the distinct purpose-profit orientations of the firms. Participants in both studies answered questions related to perceptions of the firm(s) and assessments of

trustworthiness. Information was also collected about their personal views regarding profit and purpose orientations of firms, as well as sociodemographic information.

Results

Both studies were completed in 2022. Participants were recruited through CloudResearch and Amazon MTurk. Study 1 resulted in a sample of 436 completed responses across the four conditions; the second study had a final sample of 393 participants across the four conditions. The results and preliminary discussion of each follows2.

Study 1

Results of the experiment for study 1 demonstrated significant main effects across all variables as well as significant interactions of firm type and role type affecting stakeholder satisfaction and perceived reliability of the firms. Credit unions were consistently and significantly rated higher than banks. These results provide support for Hypothesis 1: purpose-oriented firms were indeed perceived more favourably than profit-oriented firms. Support was also found for Hypothesis 2 with regards to stakeholder satisfaction and the perception of reliability: consumers were more favourable to purpose-driven credit unions and investors were more favourable to profit-driven banks. Regarding Hypothesis 3, there was evidence of a relationship between stakeholder perceptions and stakeholder trust: more favourable perceptions across all variables coincided with higher trust in credit unions; less favourable perceptions across all variables in banks coincided with lower trust in banks.

Study 2

Study 2 revealed significant main effects across all variables as well as a significant interaction of firm type and role type affecting perceived competence of the firms. Credit unions were consistently and significantly rated higher than banks with one exception (credit unions were perceived slightly lower on competence, but the results were insignificant). The analysis provide support for Hypothesis 1: purpose-oriented firms were indeed perceived more favourably than profit-oriented firms.

Support was not found for the second hypothesis. While role type demonstrated a significant main effect for warmth and integrity, it was inconsistent with the hypothesis. This experiment resulted in higher perceptions of warmth and integrity among investors in both types of firms. Analysis of competence resulted in the opposite: consumers rated both firms significantly higher. Results were insignificant for the analysis of trust, satisfaction and reliability, evidencing that role type did not significantly impact perceptions of these items. Investors rated warmth and integrity higher than consumers, but the effect sizes were relatively small. Among consumers, role type resulted in an extremely large effect on competence: consumer ratings of competence were over 1.5 points higher (on a 5-point scale) than among investors.

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2 Related data has been removed to meet space limitations but will be shared in the final presentation at CSRCOM 2022.

Evidence was found to support Hypothesis 3. For both types of stakeholders, reliability, integrity and warmth mediated the level of trust in credit unions. Among consumers, satisfaction mediated the level of trust in credit unions. Competence did not result in any significant results and none of the significant results pertained to banks. In contrast, other perception variables resulted in over a half point increase in trust for each point increase in their own ratings: reliability, integrity, warmth, and ratings of consumer satisfaction.

Conclusion and implications

We know that trust and trustworthiness are central to productive and enduring relationships between firms and their stakeholders (Arnott, 2007; Morgan & Hunt, 1994) and that stakeholders have diverse views of firms (McGahan, 2020; Wolfe & Putler, 2002; Cordano et al., 2004). Anecdotally and empirically we also know that firm orientation – from purposeful to profit-driven motivations – are increasingly on the radar of stakeholders. In studying two distinct stakeholders in identical scenarios, the present research helps to build our understanding of variances between customers and investors and, of note, in studies that do not explicitly invoke the customer journey or investment decisions.

Across the two studies, strong support was found for Hypothesis 1. The purpose-oriented firms in this research were consistently and significantly perceived more favourably than profit-oriented firms. There was some support for Hypothesis 2 in the analysis of satisfaction and reliability in study 1 and for competence in study 2. These results suggest that consumers and investors may be more alike than was anticipated. There was support for Hypothesis 3 in both studies. Trust was positively correlated with perceptions. In study 2, we saw that stakeholder trust was mediated by reliability, integrity and warmth, and consumer trust was mediated by satisfaction.

In sum, there is a "purpose wins" outcome in this research that is significant. In terms of stakeholder perceptions and assessments of trust, purpose-led firms are on the right track and are clearly ahead of profit-driven firms. And yet, these firms are typically smaller and less common. While not necessarily a problem in and of itself, this reality does result in less impact than would be possible if the firms were larger and more common. Greater understanding and appreciation for these firm types could help to grow their share of the market, fueling more purpose-led mandates in place of their profit-driven counterparts. This research also begs the question, if banks are perceived so poorly compared to credit unions, why are they so popular when there is a viable alternative? What is it about banks that supports their size and growth when these findings suggest they are an inferior option? Research into this realm may provide valuable insights to help credit unions and other purpose-led firms grow their share of the market in the face of large, profit-driven firms.

With respect to stakeholder diversity, this research presented only modest indications that there is variance between perceptions of consumers and investors. Indeed, in the contexts of these studies, they do not seem that different. More research is needed to determine when and how stakeholders differ and whether these differences are material to firms in terms of how they manage these relationships and communicate with these stakeholders. That said, their similarities are also of interest. This research demonstrated that the purpose-driven model appears to be favoured by both consumers and investors.

This is a positive outcome for firms seeking to share their purposeful initiatives with both stakeholder groups, and indeed should minimize concerns that investors – in general – will be concerned by activities that stray from profit-oriented motives.

The findings could reasonably be expected to be transferable to similar markets such as Canada, the United Kingdom, and Western Europe. The purpose-profit orientation of firms is increasingly of interest to firms and stakeholders alike, and it is an evolving space. With global and generational changes, from climate change and sustainability to equity and inclusion, and polarizing political landscapes, the sensitivity to these matters has arguably never been higher. Any contribution to improve these matters is an important effort and hopefully can lead to even greater advancements. The aim of this research is to be part of that effort and to provide robust foundations for further inquiries into these dynamics, their characteristics and evolution.

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CSR communication strategies: Toward a stakeholder-educating strategy?

Line Schmeltz & Anna Karina Kjeldsen
Danish School of Media and Journalism – DMJX

Research topic and purpose

Society increasingly demands responsible behavior from corporations. Thus today, corporations are expected to be transparent and communicate about how they give back to society; if they take a political stand on current topics; how they support values prevalent in their societies, and consequently how they secure positive societal development. In this paper, we wish to explore what we see as yet another development in relation to communicating the responsible corporation's role in society, which is that of using their business expertise to enlighten and educate stakeholders.

Theoretical background

The study takes it point of departure in the perhaps most cited article on CSR Communication strategies: Morsing & Schultz (2006) Corporate Social Responsibility Communication: Stakeholder Information, Response and Involvement Strategies. The article is still widely applied, and it has also been adapted and further developed, e.g. in relation to online usage. In the description of their framework for CSR communication strategies, Morsing & Schultz (focusing upon external communications) present the 'ideal' form of CSR communication to be an iterative process of sensemaking, but also 'sensegiving', between corporations and stakeholders, and consequently that the ideal process or strategy is based on two-way communicative processes focusing on engagement and cocreation. Seeing as corporation's (expected) role in society has developed and changed considerably since then, and as we simultaneously experience increasing level of complexity in what can be deemed as responsible corporate behavior in an age of digitalization and disinformation, it seems only appropriate to explore if perhaps other CSR communication strategies are now put into play.

Methods

The study builds on in-depth, semi-structured qualitative interviews with six case companies. They are all characterized by being deeply engaged in CSR, but at very different stages regarding maturity, experience, and extent of CSR engagement. Furthermore, they all have an ambitious CSR agenda – and plans to do even more – and they are currently focusing on communicating their engagement (more than earlier). There is, however, also variation across the sample: the companies represent different industries (from widely accepted to more debated industries), they represent both B2B and B2C, and they differ in size.

Through the interviews with the case companies, we have explored what the strategies behind their CSR communication are, and what the strategies are driven by. In order to investigate this, we have structured the interviews around the following themes:

- The company's CSR journey: timespan, internal/external drivers, development
- Strategic considerations: initiatives, fit, values, strategic CSR/purpose/activism, line of business
- Organizational anchoring/integration of CSR responsibility: role in decision-making, board/management support
- CSR communication: challenges, barriers, opportunities, target audiences, response, strategic listening, criticism, greenwashing vs greenhushing, skepticism vs credibility, SDGs
- Employees: recruitment, retention, employer branding, social control, motivation
- Strategic partnerships: role of the partners, in communication/integration/innovation

The transcribed interviews have been coded by way of qualitative content analysis, using both open and closed codes.

Preliminary results

We can see traces and examples of usage of all three strategies from the original CSR communication strategy framework, but also the outline of a new strategy – perhaps in response to corporations' new role in society. Thus, when looking into the most dominant open codes under the closed code of CSR communication strategy, we found the following:

- New tasks for the CSR communicators
- Communication becomes interdisciplinary
- Communication should educate stakeholders rather than persuade them
- Complexity necessitates honesty, transparency and empathy
- A move from marketing communication to knowledge communication
- Increased complexity leads to new strategies
- Companies are the CSR-experts and should take on that role
- CSR communication as a stakeholder learning strategy

Preliminary analysis of the empirical data indicates that across all six case companies, a new strategic approach to communicating CSR is starting to appear. All companies, in various degree and in different ways, have taken upon themselves the responsibility of educating and enlightening stakeholders of aspects pertaining to their business area – in relation to sustainability or responsibility. Further, our findings indicate that the companies follow this strategy and see this task of educating or enlightening stakeholders as a way of performing and living up to their (new) role in society. When following the structure and logic of Morsing and Schultz' original strategic CSR-communication framework, the suggested stakeholder-learning strategy, based on our preliminary empirical findings, could look like this:

	The stakeholder-educating strategy
Communication ideal	Public information, one-way communication (based on preliminary two-way communication)
Sensemaking/ sensegiving	Sensegiving (sensemaking)
Stakeholders	Need more knowledge in order to understand CSR communication (increasing complexity)
Stakeholder role	Stakeholders are educated through CSR communication –and act on their learning
Identification of CSR focus	Decided by organization, strategic fit is required
Strategic Communication task	Educate stakeholders on background of CSR initiatives
Corporate communication departmen's task	Educating stakeholders depending on their level of knowledge (which must be identified) and ensuring documentation
Third part endorsement of CSR initiatives	Strategic partnerships Specialists and consultants Trade associations

Figure 1: Suggested CSR communication strategy: the stakeholder-educating strategy

Preliminary discussion and implications

The suggested new strategy for communicating CSR could be a response to increasing complexity and interdisciplinarity in the field of CSR which makes the communication task extremely challenging. Here, an educative approach seems like a good solution. At the same time, it could also reflect the changing expectations that society puts on businesses; to step up and become the main caretakers (together with NGOs) of society's positive development, in light of the global decrease in trust in government institutions to do so. As such, the stakeholder-educating strategy represents a new societal role and thus responsibility of businesses that may potentially re-vitalize corporations' relevance and position in building a better future. But the strategy also raises questions. Are we, for example, potentially witnessing a return to a CSR communication strategy (the information strategy) which some claim resembles propaganda – now disguised as education? Is the desire to educate stakeholders nothing but a new marketing and/or corporate communication strategy? What are the implications if corporations increasingly take upon them the role of informing and educating citizens about what sustainability and responsible behavior is? For example, we would need to discuss if corporations can separate their educating role from their commercial interests. If we, as a society, allow corporations to assume the educating role, we also need to discuss who holds the power of definition. In other words, discussions about who can and will then criticize or challenge corporate definitions of e.g., sustainability are called for. Finally, as researchers, we are obviously also interested in exploring further how theory, e.g., legitimacy theory or perhaps institutional theory, can help us explain, and better understand, this move.

Stakeholder engagement in the age of digital communication - Using Twitter to initiate the engagement process?

Silke Niehoff, Malte Reißig, Andre Ullrich, & Grischa Beier
IASS Potsdam, University of Potsdam

Purpose and background

As an important part of society, companies are increasingly required to act responsibly, minimise negative impacts on their social and natural environment and create value together with their stakeholders. To meet this expectation, companies need to engage with different stakeholders regularly. This study aims to shed light on the use of Twitter by industrial companies for reaching out to activists as the first step in a stakeholder engagement process. By analysing the dialogic intent of companies' tweets, we apply dialogue theory to stakeholder engagement practices on Twitter and contribute to filling the research gap on how social media is used in stakeholder engagement processes by industrial companies and how its usage might be improved.

Industry 4.0, an industrial concept to digitally interconnect production equipment to increase flexibility and efficiency, will transform internal production processes, strategies, business models, or workplaces and how companies interact with their environment. In this context, the question arises if the traditional disclosure of sustainability information in the form of a "static" report is still a purposeful instrument to engage stakeholders in the digital age. Already 20 years ago, Wheeler and Elkington (2001) foresaw the replacement of paper or web-based reports by "the development of truly interactive (cybernetic) corporate sustainability reports and communications delivered via the internet and other channels" (Wheeler & Elkington, 2001, p. 1). Social media platforms such as Twitter and Facebook have the potential to reach a wide public and trigger an immediate reaction to information that companies disclose. In this sense, social media could facilitate an engagement with stakeholders beyond the unidirectional provision of sustainability information (Colleoni, 2013; Fieseler et al., 2010). On the other hand, (viral) negative messages on social media can put more pressure on companies, and this might lead to an increase in reputational risks for companies (Schultz et al., 2013)

With his stakeholder theory, Freeman (1984) introduced a paradigm shift: from the view that companies are detached from society and should focus only on creating value for shareholders to companies as part of society, obliged to work with stakeholders to create value (Freeman, 1984; Parmar et al., 2010). In this study, we focus on stakeholder engagement in relation to Corporate Social Responsibility (CSR) activities, defined as "the practical mechanism through which social responsibility can be enacted in corporate decision making as a counterweight to the primacy of shareholder value" (Hine & Preuss, 2009, p. 383). Hörisch et al. (2014) identify three critical tasks for stakeholder engagement in the context of sustainability:

- "strengthening the particular sustainability interests of stakeholders,

- creating mutual sustainability interests based on these particular interests, and

- empowering stakeholders to act as intermediaries for nature and sustainable development" (Hörisch et al., 2014, p. 328).

Social media can serve as a medium for accomplishing all of these tasks.

According to the operational model of stakeholder engagement provided by Lane and Devin (2018), the engagement process begins with an initial communication attempt to generate stakeholder interest. We argue that this step of initiating dialogical communication and beginning an engagement process is well suited to be studied in the virtual realm. While much of this initial corporate communication happens online, the implementation of engagement usually occurs both online and offline so that parts of this engagement process escape a direct virtual observation.

Dialogue is a prerequisite for initiating or implementing an engagement process (Kent & Taylor, 1998). In this study, the concept of dialogue is understood as a means of implementing stakeholder engagement as part of companies' CSR strategy (see also Golob and Podnar (2014)). Dialogue in this context „values interpersonal interaction, and places an emphasis on meaning making, understanding, cocreation of reality, and sympathetic/empathetic interactions" (Taylor & Kent, 2014, p. 389). This does not mean that participants have to agree on all issues to establish a dialogue - most of the time, interests are conflicting, and it is not the goal to find agreement - but to create and negotiate relationships among multiple stakeholders (Kent & Taylor, 1998; Taylor & Kent, 2014).

While every dialogue consists of conversational elements, not every conversation on social media, e.g., providing customer feedback, can be classified as a dialogue requiring relational interaction (Taylor & Kent, 2014). Moreover, attempting to generate stakeholder interest as a first step to engaging with stakeholders is not solely a matter of marketing, with the company playing the sender and the stakeholder playing the receiver of information (Cooren, 2020). Instead, it aims ideally at a process of interacting and negotiating with stakeholders on issues of common interest, thereby "potentially expanding the boundaries of the organisation by involving third parties" (Schoeneborn & Trittin, 2013, p. 193). This means that posts or messages generated to initiate dialogue as part of engagement processes should be characterised by a certain dialogic intention.

In the context of stakeholder engagement on social media, studies such as Illia et al. (2017) have found that "real" dialogue rarely occurs. Most companies prefer interactions that are controlled by themselves, while "only few of them are ready to have open conversations on topics that stakeholders and civil society want to discuss" (Illia et al., 2017, p. 56). In their study on CSR communication on Twitter, Gómez-Carrasco et al. (2021) arrive at a similar result which suggests that CSR messages exchanged between external stakeholders are more often related to the core business activities of banks, while firm insiders are more likely to release information about supplementary CSR activities such as philanthropic events especially in times of crisis. This leads to a mismatch of actual stakeholder concerns and firms' communication strategy content (Gómez-Carrasco et al., 2021).

The study of Illia et al. (2017) is one of the few that applies the theoretical concept of dialogue to practice and offers empirical insights on how dialogue can be established on social media. One reason for the

sparse literature on the practical implications of stakeholder engagement in social media might be the difficulty in analysing and operationalising successful dialogue in social media. Social media such as Twitter offer metrics that document interactions (likes, retweets, comments), but not all interactions are dialogic or lead to engagement. On the other hand, the absence of real dialogue only means that engagement is not immediately triggered. This neglects that continuous interaction might lead to online and offline engagement processes in the long term. Acknowledging that the immediate reaction of stakeholders provides a first indication of how successful the communication attempt was, we extend these metrics by additionally analysing the dialogic intention of the companies` tweets. The dialogic intention, in this sense, describes the willingness of companies to engage in dialogue, which can be characterised by factors such as interactivity of form, fit between company and concern, or fit between question and response (see Approach/ Methodology). As a case study, we apply this framework to the case of the interaction of DAX companies and the Friday for Future movement on Twitter. We consider this case study appropriate for three reasons:

● First, this movement exerts legitimising pressure on companies, which increases their willingness to engage.

● Second, the movement is initiated by young activists, which makes social media a suitable venue for initiating stakeholder engagement.

● Third, the industrial sector is one of the largest emitters of greenhouse gases, making industrial companies an important counterpart for Friday for Future activists.

We include all tweets from companies directly addressing the Friday for Future movement in the analysis and, in addition, the companies' responses when they are directly addressed in the stakeholder tweets. We argue that even when the company did not post the first tweet in a conversation, the company's response can be interpreted as part of an attempt to initiate engagement with specific stakeholders, because the way a company initiates or enters a conversation and how it responds to stakeholder contributions can facilitate or hinder further online and offline engagement.

Our research questions are as follows:

1) Which characteristics of companies' Tweets lead to online interaction, conversation, or dialogue with Friday for Future stakeholders by companies, and how are the interactions characterised?

2) What dialogic intentions can be observed on Twitter based on companies' tweets, and what role does dialogic intent play in immediate online response and further engagement?

3) What lessons learned can be drawn for initiating future (successful) stakeholder engagement through social media communication?

Approach/Methodology

Sample and Data collection

In order to understand the virtual interactions between DAX companies and representatives of the Fridays for Future movement, the public interactions between the two user groups on the social media platform Twitter were examined. The user group of relevant DAX companies was compiled by manually searching for their official user profiles on Twitter. The criteria for identifying an industry account were: (1) all accounts representing the main group were included in the user group. (2) all Germany-specific accounts of the companies were included, if available. (3) all sustainability-specific, press and communication-specific, and customer-oriented accounts of one of the named companies were included. (4) all user profiles dedicated to communication for a specific industry or business unit of a company, based on a common corporate identity, were also included. In total, the search identified 98 Twitter accounts representing the user group "industry" on Twitter. In order to identify the relevant messages published by one of the industry accounts targeting the Fridays for Future movement, five keywords were defined: FridayForFuture, FridaysForFuture, friday4future, fridays4future, or fff.

The time frame for online interactions was set to the date when the FridaysForFuture protests started in Europe until the day of the query: 01.08.2019 - 01.06.2022. Initially, all tweets were queried that was sent by one of the accounts representing the user group "industry" and contained at least one of the five keywords. All user accounts that replied to an industry tweet tagged with these keywords were considered to be somehow involved in a discussion about the FridaysForFuture movement or its goals. In a second query, all tweets - regardless of the keywords used - were identified that were posted by the German "spokesperson" account (@FridayForFuture - for the FridayForFuture movement) and sent to one of the 98 accounts from the "industry" user group.

Qualitative analysis of tweets (work in progress)

The tweets are analysed in the context of their respective threads with the help of the software MAXQDA. The analysis follows the steps of qualitative data analysis, according to Miles and Huberman (2008), which involves reducing the data by structuring them along codes and subcodes, finding patterns by linking the coded data, and drawing conclusions. Following Patton's (1999) reliability and validity principles, multiple coders are involved in the analysis and definition of codes. For data triangulation and contrasting the results of the qualitative tweet analysis, it is planned to conduct several interviews with Friday for Future activists. For theory and perspective triangulation, theoretical insights from dialogue as well as stakeholder (engagement) theory are combined (see Patton (1999)). The code system is partly derived deductively and complemented inductively during the first rounds of coding.

Characterisation of dialogic intention for the analysis

One way to define the dialogic intention is to determine the grade of interactivity of the message (Abitbol & Lee, 2017). Twitter messages are highly standardized, allowing only 140 characters per tweet. However, tweets can include additional resources such as graphic resources (e.g., pictures, emojis), audiovisual resources (e.g., animated GIFs, videos, podcasts), and/or hypertextual resources (e.g., links, hashtags)

(Capriotti et al., 2021). Using such resources can support communication and indicate an intention for dialogue (Abitbol & Lee, 2017).

Credibility and trust are important prerequisites for stakeholder engagement processes (Greenwood & van Buren, 2010). Here the company-cause fit of the company´s posts can play a significant role. From the original marketing perspective (see Varadarajan and Menon (1988)) fit is defined as the "perceived link between a firm´s product line or brand image with a cause it supports" (Abitbol & Lee, 2017, p. 798). From a sustainable development perspective, companies must link their CSR activities to their core business in order to commit to actual change. Otherwise, their efforts are merely philanthropic and could be regarded as greenwashing (Carroll, 1991; Schaltegger, 2015). For CSR communication, companies that report on CSR activities related to their core business appear more trustworthy (Greenwood & van Buren, 2010; Morsing, 2006). On the other hand, to avoid a mismatch between the concerns of stakeholders and the content of companies' posts (Gómez-Carrasco et al., 2021) and to fulfil the engagement function of creating mutual sustainability interests (Hörisch et al., 2014), content should also be related to the "core business" of activists (code activist-cause fit). This is especially important when companies pursue the goal of establishing a dialogue and engagement with stakeholders to get their advice and counsel on issues of organizational/ public/ community concern (Taylor & Kent, 2014). For messages posted by activists to companies, this also means that there must be a match between the topic of the original post and the corporate response to increase the likelihood of further dialogue (code reply in dialogue).

Another factor related to the content which could potentially facilitate dialogue is the disclosure of relevant information concerning the core topics of activists. On the one hand the disclosure of information serves the sustainability key tasks for stakeholder engagement by empowering stakeholders to act as intermediaries for sustainable development on the other hand disclosure can create transparency and indicate an openness to dialogue (Abitbol & Lee, 2017; DiStaso & Bortree, 2012). DiStaso and Bortree (2012) found that to improve transparency, companies should not only provide information (code informing) but also explain what the company does and how the actions might affect others or take accountability for actions (DiStaso & Bortree, 2012).

The aforementioned codes, derived from the literature, are complemented by the code's overall attitude to analyse which undertone in the companies' messages, e.g., defensive, offensive, or fact-oriented, were influencing the willingness of stakeholders to respond. For further analysis, Twitter metrics are also included, as well as a classification of who ended the conversation and the status of the conversation when companies introduce the hashtag FridaysforFuture, e.g., by joining an existing conversation or starting a new conversation with that hashtag.

To summarise, the intention for dialogue is assumed to be high when interactive resources are used, when the content improves credibility and trustworthiness, when content fits the needs of stakeholders and when information disclosure improves transparency by not only informing but also explaining facts to stakeholders. Moreover, it is assumed that the tone of the message and the time of addressing activists in a conversation thread influence the probability of engagement.

Preliminary findings

Within the analysed period of almost three years, only 42 threads could be found that were initiated either by companies or activists and in which one of the parties directly addressed the other party. Based on an initial screening of tweets, the first results confirm other study findings that there is not much stakeholder dialogue or even conversation on Twitter. In the present sample, none of the threads started by companies that directly addressed Fridays for Future activists via their respective hashtags resulted in a direct conversation, i. e. no reply by the Fridays for Future group could be detected.

In some cases, an actual conversation occurred when initiated by the activist group, e. g. by posting questions or remarks that relate to the sustainability performance of a company, in which case companies seemed to feel obliged to a certain degree to respond to these posts. On the other hand, companies did not react to tweets initiated by the activist group that was part of campaigns and targeted industrial companies with tweets characterised by a more accusing and/or offensive tone. In the further analysis, it will be interesting to analyse more precisely in which cases companies did reply when targeted and in which not.

Companies use Twitter often to advertise sustainability efforts and inform activists about their plans. Although such messages often show a high dialogic intention by supporting interactivity, for example, by providing links to further information and referring to issues relevant to the activists' core interests, they do not trigger any immediate reactions or actual conversations. Some corporate messages attempt to initiate communication by flattering activists, and this strategy does also not seem to lead to more immediate responses on Twitter. It should be further investigated if or under which circumstances such messages with a high dialogic intention of companies could help to build a fundament for further stakeholder engagement, which does not necessarily happen online.

A few threads display a combination of features that suggest little dialogic intent on the part of the company posting. These messages have a defensive tone, and the companies often terminate the threads. The posts are statement-like and often do not disclose relevant information. Interestingly, some of the threads containing such messages lead to conversations between companies and activists, which should be investigated further.

In some cases, tweets are used to announce events where companies and activists will discuss issues with each other. This supports the idea of social media as a part of intertwined online and offline stakeholder engagement processes.

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Does impact reporting undermine impact? A case study at an engaged shareholder

Tanja Ohlson

University of Hamburg

Background

Firms are increasingly expected to create social and environmental impact, and they are expected to report this impact. The trend towards increased reporting resonates with the broader trend toward an "audit society" (Power, 1997), according to which organisations are required to give account of more and more of their activities, beyond financial performance (Bromley & Powell, 2012). The firms are expected to report their activities and impact as the additional value created through their individual activities. By reporting this additional impact, sustainability reporting can then go hand in hand with reporting the financial performance of a firm. Yet, research has long acknowledged that in many instances creating impact on sustainability issues such as grand challenges (Howard-Grenville & Lahneman, 2021) depends on collaborations between different actors and on collective resources. For example, some issues are on such a large scale that most individual organisations miss them due to limitations in time or capabilities (Bansal, Kim, & Wood, 2018; Hansen & Haas, 2001). There thus seems to exist a tension between the institutionalized expectation that organizations report individual impact and the reality of impact depending on the input from different, collective actors. How do the requirements for collective impact resources and the reporting expectations affect the impact creation practices?

Aims/Purpose

The motivation above led us to ask the following research question: How do the requirements for collective impact resources and the reporting expectations affect the impact creation practices?

Methodology/Design

We address this question by looking at shareholder engagement. Shareholder engagement is considered one of the most effective mechanisms for the creation of impact on sustainability issues as a financial investor (Kölbel, Heeb, Paetzold, & Busch, 2020), thus being subject to expectations for significant impact on sustainable development, while at the same time being deeply embedded in institutionalized expectations for (financial) reporting practices. The majority of engaged shareholders are managing assets on behalf of investment clients. Therefore, they are required to create impact on societal-level problems in collaborative engagements and, like many other organizations such as social movements or NGOs, are expected to report the additionality from their actions both for accountability and ability to compare. In

fact, in shareholder engagement, the tension between the need to report additionality and expectations to create impact is especially pronounced.

We conducted ethnographic observations, used documents and reports and interviewed engagers at an asset manager in London in order to examine the relationship between collective resources for impact creation practices and influences from reporting expectations on the impact creation practices. We first established the communicative practices used during engagement, as well as the expectations for reporting practices and the collective resources that were required to create impact. Then we analysed how these affected the communication practices.

Results/Findings
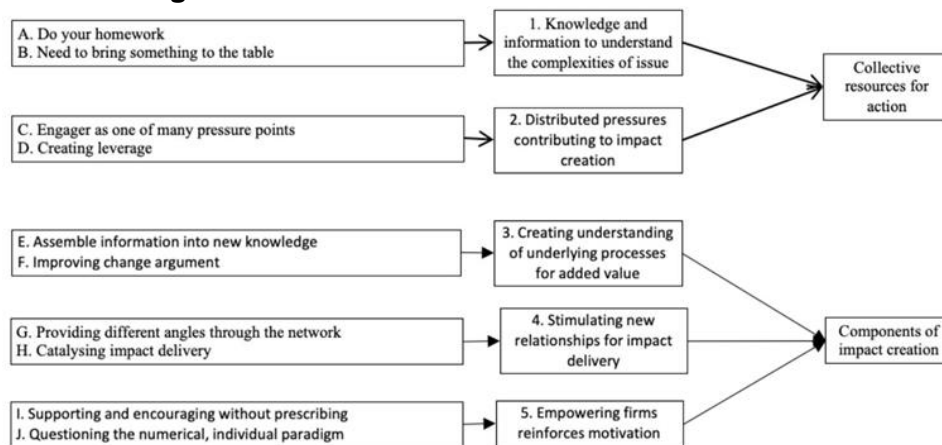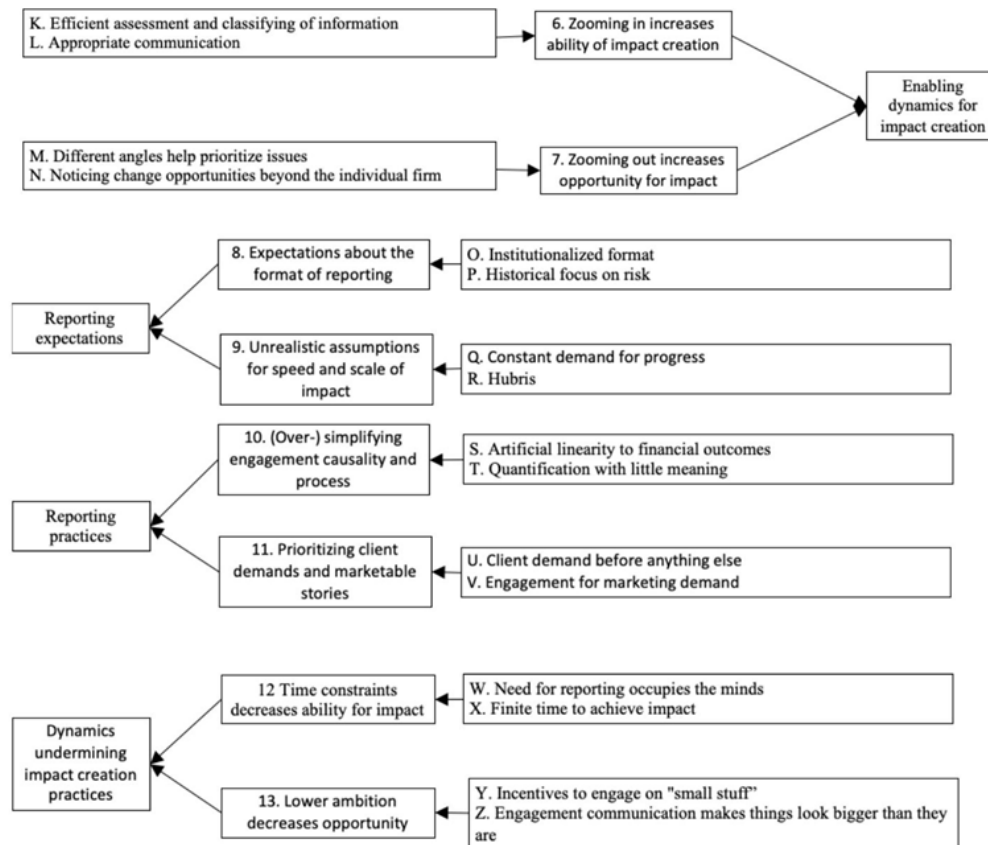
We found that the requirements for collective resources increased the ability and opportunity to perform impact creation practices. The collective resources and collaborations increased the ability to "zoom in" on underlying processes of issues and increased the opportunities to see new relationships around an issue through "zooming out". At the same time, expectations for additionality reporting decreased the ability and opportunity for impact creation. The engagers prioritized client requests, which took time away from impact creation practices, especially the need to focus on additionality, thus reducing the ability to create impact, and the expectations led to a portrayal of engagement in simplified ways, which discouraged a broad view on issues and lowered ambitions for engagement objectives, in turn reducing the opportunities to create new relationships and therefore impact.
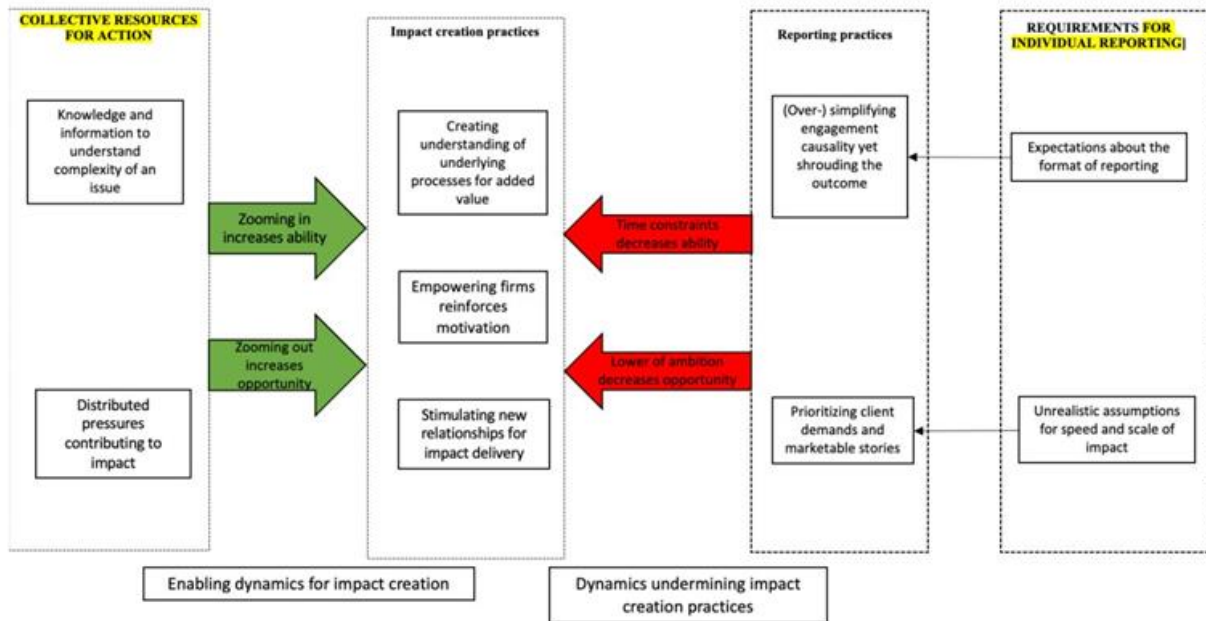
Discussion/Conclusion/Summary

Our research contributes to literature on sustainability reporting by showing that reporting practices not only might be meaningless, but that they can actually be harmful. They can undermine the practices necessary to create impact and therefore potentially reduce the impact created

Our research also contributes to literature on impact creation. Whereas shareholder engagement has been portrayed as a bilateral interaction (Ferraro & Beunza, 2018; Goodman, Louche, Van Cranenburgh, & Arenas, 2014), this paper shows that the bilateral conversations depend strongly on collective resources that are gained through collaborations and collective actions.

Finally, our findings show that a focus on the bilateral conversations to the detriment of the collective actions undermines the ability to "zoom in" and understand an issue in a fine-grained way, and it also undermines the opportunity to zoom out for a broader view to notice and create potential relationships that could create impact at a larger scale.

Implications

This research has implications for practitioners of shareholder engagement as well as for policy makers that create regulation on impact reporting. Our findings show that the institutionalized expectations for impact reporting can be harmful for impact creation, which means that both practitioners need to work to change these institutionalized expectations, and that regulators can support these changes in order to reduce the potentially harmful effects.

For research, this paper highlights the need to better understand the mechanisms of impact creation and how they relate to CSR reporting.

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III) CSR COMMUNICATION & LEGITIMACY

Session 1B: CSR & sustainability reporting

Integrated thinking, integrated reporting and communications in financial firms

John Holland

Glasgow University

Aims and motivation

This paper aims to enhance understanding and increase visibility and accountability of financial firms through developments in 'integrated thinking', communications, and integrated reporting (<IR>) (IIRC, 2013, 2021; VRF, 2021). Understanding how large international financial firms (such as banks, insurance, and fund managers) can function and communicate effectively in a turbulent environment is essential to international business activities and to global financial stability. Such rapid and complex change concerns climate change, corporate social responsibility (CSR) pressures, and associated change in financial system, real economy, and politics. The motivation for the paper derives from the perceived central role of financial firms in promoting desired change for climate, CSR, and wider economy outcomes.

Methods

The aims are achieved in a negative way by analysing historic problems of 'integrated thinking', management, communication, reporting (including <IR>) in financial firms during the GFC and during recent change (Holland, 2010; IIRC, 2017; Adams, 2017; Torre et al, 2018). The analysis and empirical insights into such problems of corporate social responsibility and green change when managing financial firms indicate how problems of 'fragmented thinking' and 'disintegrated thinking' arise. They indicate how they can, in part, be avoided and how associated problems of integrated thinking, communications, and <IR> can be improved concerning CSR and climate change.

The aims are achieved in positive way by drawing on a 'Behavioural theory of the financial firm' (BTFF) (Holland, 2019a), to critically appraise the <IR> conceptual frame. Four BTFF metaphors of 'Head, House, Community, and Machine' are used to illustrate the financial firm complex system. A grounded theory research process (Strauss and Corbin, 1998) is used to show 'What is going on' (Kay and King, 2020), in each problem area and metaphor area. These insights and adapted BTFF are developed from many financial firm cases, events, public debate, and pressure for change, and from analysis using literature and theory (Golden-Biddle and Locke; 2007; Barnett-Page, 2009).

Findings with discussion

The BTFF is used to develop ideas of 'Integrated thinking', identify missing information and develop new <IR> content. More specifically, BTFF sources are used to develop a more complete narrative, define 'integrated thinking', and adapt the IIRC's 'Octopus' model. They are used to explore how <IR> content and internal communications in areas of CSR and climate change can be enhanced by insights from each metaphor area. The BTFF is used to explore how <IR> and external communications in areas of CSR and climate change by financial firms can be further developed. This extended conceptual frame is used to think how to disclose information about wider socio-technical organisational dynamics in <IR> content. It is used to explore how CSR and Net Zero concerns can be infused throughout the firm, and how this is reflected in developments in <IR>.

Intended contributions

This approach complements the changes proposed by the IISB (2021) and VRF (2021). The paper thus discusses how to provide a coherent form of shared knowledge about financial firm change, in open and contestable social and economic systems (in organisation and markets). This a basis for firms to enhance narrative, metrics, and evidence-based content in <IR> to make it possible for stakeholders to distinguish them as trustworthy and reputable CSR and climate change firms and not dubious and deceptive firms (Morsing et al, 2008). It is means to monitor if the top team and firm are 'walking-the talk' and seeking to avoid hypocrisy (Schoeneborn et al, 2020).

This is required to develop a new means to counteract the power of elites (top teams and institutional shareholders) over narrative, metrics, knowledge, delivery of financial functions, and corporate reporting of financial firms (Holland, 2017a, 2019b). It is a means to enhance accountability to diverse stakeholders, especially less powerful agents such as employees, customers, and citizens. The analysis creates means to inform management of financial firms, employee decision activities, and stakeholder actions. They are means to critically explore integrated reporting <IR> and its concepts, as a current practice and its future path of development.

The analytic approach provides a means to think about new academic empirical research on narrative and metric contents of <IR> and communications. The financial firm sector has faced major problems and provided much data and insights into the above issues. Other international business sectors can learn from this highly significant industry to develop sector specific theories of the firm, improve transparency and communications, and boost legitimacy of firms.

Key words: Financial firms, CSR, Climate change, Problems, Theory, Communications, Integrated reporting, Integrated thinking

Measurement approaches for integrated reporting adoption and quality: A systematic literature review, conceptualization and a research agenda

Finja Rauschenberger & Rainer Lueg
Leuphana University of Lüneburg

Background

Over the last decade, Integrated Reporting (IR) evolved as a highly discussed new reporting tool. IR provides a comprehensive understanding of a company's strategy by explaining the factors that influence its ability to create value over time. Integrated thinking serves as the foundation of IR considering the connectivity and interdependencies between the operating and functional units and capitals, organizations use and affect (IIRC, 2021). The growing importance of IR is due to the marked criticality of stakeholder relationships to the medium- and long-term success of companies and the increasing importance of voluntary disclosure models. Management of communication activities through voluntary disclosure is crucial to expand the company's stakeholder base and their contributions (Vitolla et al., 2019). The assessment of IR is gaining importance in the academic literature by offering insights into current implementation practices of the International Integrated Reporting (<IR>) Framework and enhancing the reports' transparency and comparability. The assessment benefits reporting companies as they can derive improvement measures for their reporting practice and align business activities. Stakeholders can better assess the long-term viability of the firms through an assessment of the reports. Since auditors lack clearly defined criteria for assurance (Maroun, 2018; Simnett and Huggins, 2015), they can use the assessment for guidance. Thus, measurement frameworks could disrupt the use of IR as an impression management tool (Cho et al., 2018).

Since IR is principle-based, practitioners and researchers have no consensual understanding of what an IR should look like in practice (Feng et al., 2017; van Bommel, 2014; Lueg and Lueg, 2021). Some studies describe IR as the publication of "one report" (Eccles and Krzus, 2010, p. 5) or a "single document" (Frias-Aceituno et al., 2014, p. 56; Eccles and Krzus, 2010; Beck et al., 2017) whereas other studies focus on the implementation of integrated thinking as the central concept behind IR (Maroun, 2018; Feng et al., 2017; Tirado-Valencia et al., 2021). Additionally, the principle-based approach allows quality variations in practice (Lai et al., 2017; Melloni et al., 2017; Obeng et al., 2020), resulting in opportunistic representations favouring the reporting company (Obeng et al., 2020). Since the <IR> framework is a concept instead of an accounting standard and no authority verifies the implementation of <IR> requirements, companies label their report as "integrated" without thoroughly reflecting the <IR> principles. At the same time, other companies are reporting in accordance with the <IR> guidelines but avoid the term IR (Obeng et al., 2020;

Lueg and Lueg, 2021). Additionally, the voluntary setting of the framework challenges researchers because companies that expect to benefit from <IR> reporting are more likely to select it as their reporting tool (Obeng et al., 2020).

Aims/Purpose

The literature review sought to assess measurement frameworks for Integrated Reporting (IR) in the empirical academic literature. To identify best practices for different research contexts, 83 articles from 27 journals, published between 2012 and 2021, were analysed. This research suggests that no generally accepted measurement approach for IR is established so far and the existing frameworks incorporate the <IR> frameworks' requirements, published by the IIRC in 2013 and reviewed in 2021, to varying degrees. Quantitative frameworks such as databases entail risks with respect to the transparency of the IR identification process while the implementation of qualitative measurement frameworks could be complex. This study provides recommendations for the use of existing frameworks. In addition, by adopting an input-oriented perspective, the paper provides an alternative measurement approach to reflect the implementation of the IR concept within the company's activities.

Researchers lack specific methodologies and metrics to identify or measure <IR> adaptation and therefore, face difficulties in determining to what extent firms comply with the <IR> framework (Villiers et al., 2017). As a result, how <IR> is implemented in practice remains an open issue and researchers call for observable metrics that define high-quality IR (Villiers et al., 2014; Dumay et al., 2016). Due to the principle-based nature of IR, these frameworks vary significantly in their configuration. Consequently, different frameworks, with varying methods, designs, and understandings of the <IR> concept, are applied in the academic literature, making it difficult to compare the studies' results. The frameworks differ particularly regarding the number and interpretation of <IR> principles included, and the methods used to quantify the reports' contents. The <IR> framework was not initially designed for quantifiability and does not prescribe specific performance indicators or measurement methods. The lack of prescribed measures suggests the need to identify best practices in the measurement and evaluation of IR, resulting in the following main research question: What frameworks for the identification and measurement of IR exist in the empirical literature, and how are they designed?

Methodology/Design

The methodological approach is a systematic literature review (Tranfield et al., 2003). We examine the framework designs by analysing the measurement in terms of the scoring system, classification schemes for different report types, research methods, and the objects of the measurement.

Figure: Article selection process according to the PRISMA guidelines

Article selection process

Identification
Records identified from:
Databases (n = 258)

Screening
Records screened by title and abstract
(n = 258)

Records excluded (n = 63)
- non-empirical (n= 62)
- no IR in title or abstract (n= 1)

Eligibility
Reports retrieved and reviewed for eligibility
(n = 195)

Reports excluded: (n= 112)
- Reason 1: focus on one specific aspect of IR (n = 16)
- Reason 2: no measurement of IR (n = 57)
- Reason 3: measurement of a specific aspect of IR (n= 18)
- Reason 4: no information how the IRs were selected (n= 16)
- Reason 5: just participation in the IR pilot programme (n= 5)

Included
Studies included in review
(n = 83)

Results/Findings

This literature review contributes a categorization, four insights and a tool for further research. The categorization classifies the measurement frameworks identified into four groups according to their degree of inclusion of <IR> requirements. This study includes our insights: First, it reveals that more complex frameworks encompass more extensive and detailed measurement scales in their scoring. Second, most studies do not use a taxonomy to classify their reports' scoring. Third, the measurement frameworks are exclusively output-oriented, i.e., they assess only the statements in the reports and not the actual business activities of the companies. Fourth, researchers claim to measure IR adoption and IR quality (IRQ) using different approaches. Therefore, there is no general agreement on the definition of IR adoption, (high) quality, or alignment. This paper also provides researchers with a scheme that indicates which frameworks are most applicable in which research context. Scholars can apply the studied characteristics of IR measurement frameworks to guide the analysis of new measurement approaches.

Figure: Framework distribution, scoring systems, taxonomies and research methods in the four IRMF categories in the empirical literature
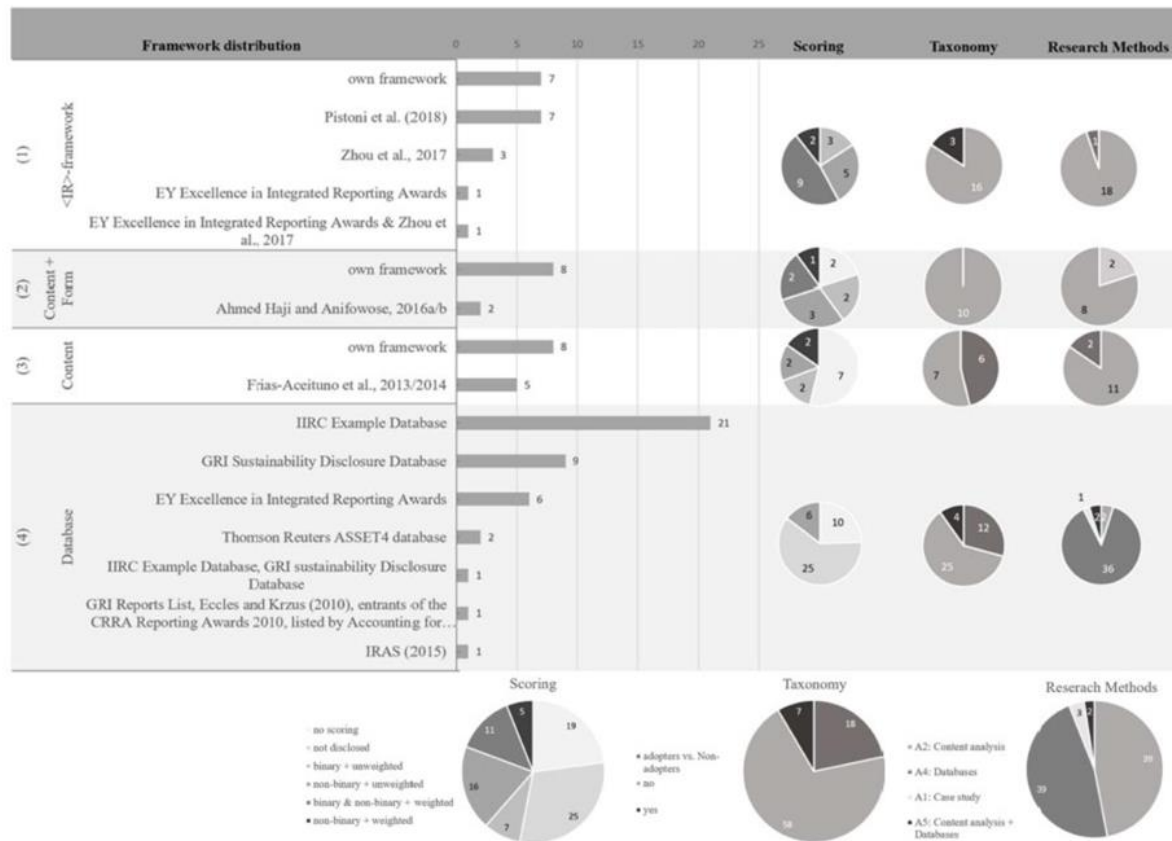
Discussion/Conclusion/Summary

This study contributes to IR research by identifying significant disagreements and uncertainties in transforming the <IR> requirements into a concrete measurement framework. As the previous analysis indicates, not all constructed frameworks include the whole list of <IR> elements in their evaluation. However, this does not necessarily contradict the IIRC's vision. The <IR> framework encourages accountants to disclose only relevant and valuable information in a concise and concrete manner to recognize the variations in firms' individual circumstances (IIRC, 2021). By increasing the readability of reports, stakeholders can gain a more comprehensive insight into corporate practices lowering information asymmetries, which increases the reporter's latitude to manipulate the report's outcome. According to Hoang et al. (2020), however, the immense scope for flexibility can increase the reports' readability and prevent managers from presenting overloading information. At the same time, such discretion might lead to misreporting practices (Bowen et al., 2008) and agency problems in the form of overstatements regarding the firms' performance (Maas and van Rinsum, 2013). Additionally, the IR conduction process might weaken the accuracy and reliability of the information in IR disclosure since the

data is prepared manually and not planned before the decision to implement the <IR> framework (McNally et al., 2017).

Building on these insights, there are three theoretical implications:

First, existing IR measurement approaches focus on the published report and thus take an output perspective. The output orientation might set an incentive for selective reporting to influence the stakeholders' perception of the company's business practices. Therefore, the reports' quality does not allow direct conclusions about the quality of companies' organizational activities and the integration of the principles into the corporate identity (cf. Lueg and Lueg, 2021; Maniora, 2017; Baker and Schaltegger, 2015). Accordingly, the evaluation of the reports may not reveal whether the company's operating practices are following the <IR> framework. Thus, adopting an output perspective when measuring IR involves uncertainties regarding the reliability of the statements. In this respect, should we continue the search for a measurement approach for IRs when they may be partially biased?

The second contribution of this paper is devoted to answering this question. Instead of adopting an output-oriented approach, the measurement could be taking an input perspective. The input environment for the reports consists of individual integrated business processes and the associated resources leading to the performance description offered in the report. Thus, the corporate process landscape is crucial for an input perspective in consideration of IR. Adopting a process perspective is common in today´s companies (Hellström and Eriksson, 2008). A process is a transformation of inputs into outputs (Armistead et al., 1995). Therefore, the quality of a firm's outputs is a reflection of its process improvement via business process management (Elzinga et al., 1995). Accordingly, besides disclosing their enterprise's performance, companies should explain through which resources and processes they achieved the described results (Stacchezzini et al., 2016).

As a third theoretical implication, this discussion provides guidance for the design of an input-focused measurement approach for IR. Procedures from quality management, recorded in the ISO 9001 standard, offer valuable indications. Implementing a quality management system according to ISO 9001 and its subsequent certification is a voluntary process only supported by the company's motivation, goals, and policies (Sampaio et al., 2009). The verification and certification of compliance with the ISO 9001 standard are conducted based on the quality of inputs (resources) and evaluations of the actions taken (Reimann, 2015). Similar to the <IR> framework, the standard does not contain explicit instructions on how to implement the requirements to account for individual company structures and circumstances. However, ISO 9001 quality assessment includes processes, resources, and business activities contributing to a final quality score (Reimann, 2015).

Implications

We provide four recommendations for practice.

First, if practitioners want to measure IR, they must select the framework that suits their context. The following Figure illustrates our algorithm to find a suitable framework in different regulatory settings. As a first step, researchers need to define the objective of their measurement, i.e., whether they want to measure IRQ, the report's disclosure level, or if they want to obtain information about the publication of an IR. The next step is to determine how the measurement fits into the overall context of the study. In the existing literature, IR either served as a criterion for specifying the sample (e.g., Grassmann et al., 2019; Mio et al., 2020; Salvi et al., 2020) or as a variable in a regression analysis (e.g., Donkor et al., 2021; Raimo et al., 2021a; Sierra-García et al., 2015). The following recommendations result from the frameworks' application in the articles reviewed. As described in the theoretical contribution, the company's presentation in the report and the actual business activities might differ significantly. Therefore, users should avoid conclusions about the actual company performance based on the IRQ scores.

Figure: Framework and database recommendations

Regulatory setting	Research objective	Use of the measurement	Frameworks	
			Simple analysis	Deep analysis
Voluntary	IRQ	High quality sample selection	\<IR\> Example Database "Leading Practices"	Pistoni et al. (2018)
		Variable	\<IR\> Example Database "Leading Practices"	Pistoni et al. (2018)
	IR disclosure level	Variable		Lueg and Lueg (2021)
	IR publication	Sample selection	\<IR\> Example Database "Reporters"	Rivera-Arrubla et al. (2017)
		Variable	\<IR\> Example Database "Reporters"	Rivera-Arrubla et al. (2017)
Mandatory	IRQ	High quality sample selection	"Top 10" or "Excellent" Ranking of the EY Database	Pistoni et al. (2018)
		Variable	EY Database	Pistoni et al. (2018)
	IR disclosure level	Variable	use of the EY scoring as disclosure indicator	Lueg and Lueg (2021) or Hoang et al. (2021)
	IR publication	Sample selection	EY Database	
		Variable	EY Database	

Second, due to the mandatory requirement for publicly listed firms in South Africa to publish their IR, different frameworks and databases for IR measurement are recommended as illustrated in the Figure. While the EY database is applicable for investigating companies listed on the Johannesburg Stock Exchange, an analysis of small and medium-sized enterprises is not possible. For an evaluation of unlisted companies in South Africa, the recommendations for voluntary IR disclosure displayed in the Figure apply.

Third, the apparent advantage of using databases is that measurements can be initiated for a large sample, whereas manual data collection inherently involves compromises in sample size (Villiers et al., 2017). However, practitioners using databases should consider that they often do not fully disclose the information underlying their definitions and criteria. Additionally, some databases do not use the <IR> framework as a source of indicators for including companies in their IR reporters list (e.g., GRI Sustainability Disclosure Database). The EY Excellence for Integrated Reporting Awards and the <IR> Examples Database are currently the best options for obtaining information about IR reporters. Independent adjudicators decide the inclusion of reports in the databases. Users of the EY and IIRC databases could randomly test reports from the databases using a framework of their choice to verify the adjudicators' assessment. This interaction with information from databases could significantly promote their future development.

Fourth, in the future, we can expect that databases will evolve significantly and cluster the included reports through a taxonomy based on self-constructed frameworks. The formation of taxonomy categories and the disclosure of underlying metrics would increase the comparability of the organizations in the database and consequently influence the results of empirical analyses. After that transformation, research will focus even more on the application of databases. Additionally, the emerging measurement approaches will converge decisively in their elaboration. We expect the development to move towards large scale scoring systems, whose results are clustered by a taxonomy.

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Do investors value the inclusion in sustainability indices? – Evidence from an event study based on the FTSE4Good Europe Index

Sophie C. Bornhoeft, Mario Schuster, & Constanze Teutrine, & Rainer Lueg
Leuphana University of Lüneburg

Abstract

Previous assessments of the stock market reaction to the announcement of firms' inclusion in European sustainability indices revealed inconclusive results regarding investor reactions. While previous research is largely based on data from the late 1990s and early 2000s, the value of sustainable assets under management has increased sharply within the last decades. Counteracting the divergence of practice and research, the substance of this research lies in answering the question of whether investors appreciate firms' inclusion in a renowned European sustainability index in current times. Performing an event study based on a sample of 77 additions in the time period 2018-2021, the study examines the stock market reaction to firms' inclusion in the FTSE4Good Europe Index based on signaling theory. We analyze the significance of abnormal returns using three event windows: the pre-announcement period, the announcement period, and the effective period. We find that in the time period around the announcement date [AD 0, AD +5], stock returns of firms being added to the index positively and significantly increase. The results of the study, therefore, suggest that the addition to the FTSE4Good Europe Index is a significant criterion for asset allocation activities.

Introduction

In recent years, the plethora of firms voluntarily publishing information on their corporate environmental, social and governance (ESG) practices has increased sharply (Curran & Moran, 2007; Lueg et al., 2019; Lueg & Lueg, 2021). While firms signal their ESG commitment to investors and other stakeholders, it is difficult to assess the actual level of ESG performance due to information asymmetry (Adamska & Dabrowski, 2021). A more objective option is the assessment and monitoring by sustainability index publishers, respectively rating agencies (Ramchander et al., 2012). Regarding investor reactions to announcements of a firm's inclusion in such indices, previous research has revealed inconclusive results (Cheung, 2011). While most researchers find that index inclusion increases stock returns in the short run (e.g., Biktimirova & Afego, 2021; Lackmann et al., 2012), a significant amount of studies also brings about insignificant results (e.g., Durand et al., 2019; Yilmaz, 2020). This ambiguity can also be found in studies focusing on European firms (Consolandi et al., 2009; Curran & Moran, 2007; Lackmann et al., 2012; Oberndorfer et al., 2013). While research in the European context is primarily based on data from the late 1990s and early 2000s, the value of sustainable assets under management has increased significantly within the last decades in this region (KPMG Luxembourg, 2019; Le Sourd & Safaee, 2021). The substance of this research lies in answering the question of whether and how the increase in

ESG relevance for firms will be reflected in investors' reaction to announcements of sustainability index membership reconstitutions. More precisely, we form the research question "Does the stock market value the inclusion in a European sustainability index?".

Theoretical foundation

Under the consideration that ESG affects firm value, signaling theory indicates that investors react to a firm's signal of index inclusion. Signaling theory deals with the classical principal-agent problem: It explains the overcoming of information asymmetry between managers and stockholders through sending signals (Akerlof, 1970; Jensen & Meckling, 1976; Spence, 1979). Signals can be described as actions of a company or organization that indicate its goals or intentions and, therefore, can be viewed as an essential mechanism for firms to influence stockholders' perception (Connelly et al., 2011). Memberships in sustainability indices can be considered as one form of gaining external approvement for enhanced ESG performance (Ramchander et al., 2012). During the inclusion process, index providers function as intermediaries between firms and stock market participants by employing ESG screenings (Fowler & Hope, 2007) and providing third-party verification (Ramchander et al., 2012). The signal of a change in the appraisal of a firm's ESG commitment may then be interpreted and appreciated differently by investors (Curran & Moran, 2007). Firstly, investors may interpret the announcement of a firm's inclusion as a signal of future value and enhanced financial performance (Cheung, 2011; Kappou & Oikonomou, 2016; Nakai et al., 2013) and thus the inclusion may lead to a upward revaluation of the respective stock (Adamska & Dabrowski, 2021). Contrary, another strand of literature, argues that stakeholderism, a governance model focusing on stakeholders and not solely on stockholders, is an inadequate and counterproductive approach. Bebchuk and Tallarita (2020) argue that stakeholderism would impose significant costs on stakeholders, society and stockholders. Regarding ESG efforts and, in this light, the inclusion in a sustainability index, a corporation's acceptance of the model would separate the firm's management even further from shareholders' control (Bebchuk & Tallarita, 2020). Based on these considerations, it can be expected that investors would not react positively to the announcement of a firm's inclusion.

Altogether, signaling theory indicates index inclusion being a relevant sign to investors, either positively or negatively. Public announcements about the inclusion in sustainability indices should therefore be reflected in stock prices as ESG performance is assumed to affect the alpha and the beta of stocks (Jacobsen et al., 2019; Liesen, 2015).

Hypothesis development

We follow the argumentation by Adamska & Dabrowski (2021) that investors view a firm's inclusion in a sustainability index as a reliable signal of increased ESG performance, which, in turn, is interpreted by market participants alongside an increase in market value. Based on the assumption that a diffusion of mindset, regulatory, and investment preferences occurred in Europe over the past decades, we hypothesize that a de novo analysis of inclusions in a European sustainability index will lead to (stronger) positive market reactions. Thus, we pose the following research hypothesis:

H1: The inclusion of firms in the FTSE4Good Europe Index will have a significant and positive effect on stock returns.

Research design

Fama (1991) proposes that the cleanest evidence on market efficiency comes from event studies. In this paper, we, therefore, apply event study methodology as proposed by MacKinlay (1997). Based on parametric two-sided t-tests, we analyze the significance of abnormal stock returns using three event windows: the pre-announcement period [announcement date (AD) -3, AD -1], the announcement period [AD 0, AD +5], and the effective period [effective date (ED) 0, ED +3]. The inclusions of companies in the FTSE4Good Europe Index from 2018 until 2021 serve as the economic event of interest in this study. Originally, 100 firm inclusions were identified. We eliminated 23 index additions due to lacking data, possible confounding events, and information that may lead investors to anticipate the index addition. Our final sample consists of 77 inclusions.

Results

Our findings reveal that in the announcement period [AD 0, AD +5], stock returns of firms being added to the FTSE4Good Europe Index increase. The results for this period show a positive and statistically significant cumulative average abnormal return (CAAR) of 0.7239% on a 10% significance level. The CAARs are insignificantly negative for the pre-announcement period [AD -3, AD -1] and the effective period [ED 0, ED +3]. As no significant market reactions can be observed during these periods, there is no indication of potential information leakage preceding the announcement and no prove of further reaction after the effective day.

H1 can be verified, indicating that investors value the inclusion of European firms in the FTSE4Good Europe Index.

Discussion

We develop the hypothesis that announcements of firms being included in the FTSE4Good Europe Index in the period 2018-2021 will have a significant and positive effect on the respective stock prices. As we observe a positive market reaction to index inclusion, our results suggest that the inclusion is viewed as a reliable signal for ESG practices and that membership in sustainability indices is a significant criterion for asset allocation activities of investors. Since research on investors' perception of European sustainability indices is limited and mostly based on evidence from the time sustainability indices were still in their infancies; the results of our analysis bring valuable insights into the present status quo. We are the first researchers to assess market reactions to membership changes in the FTSE4Good Europe Index.

Simultaneously, we are the first to assess a pan-European non-best-in-class sustainability index. Our research result differs from other European research on non-best-in-class indices that have found only insignificant results so far (see Curran & Moran, 2007). For practitioners, our study has several implications. It reveals how the market rewards sustainability index inclusion and may, therefore, be of value to firm managers considering such an inclusion. The insights may also be useful to investors wishing

to optimize their portfolio strategy. Furthermore, it may serve as an impulse for sustainability index providers to reconsider the way index membership decisions are made and publicized. The findings of this study contain various limitations. Our research approach is limited to short-term market reactions to addition announcements. The results may be affected by the Covid-19 crash, its recovery spikes, and the inherent demand of ETFs for the index member stocks. Future research may benefit from accounting for different indices, reconstitution types and time horizons.

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Sustainability reporting and corporate crisis: impression management strategies for CSR narratives in the aftermath of a crisis

Denis Simunic & Elanor Colleoni
IULM University Milan

Purpose

The increasing stakeholder expectation toward organizations' societal roles are leveraging a higher degree of required transparency in their communication. This implies that disclosing exclusively financial information is no longer enough as companies are held accountable also for their impact on society in terms of environmental and societal activities (Moreno & Capriotti, 2009). To comply with this surging demand, companies have therefore begun to publish sustainability reports to communicate their activities and impacts.

In this regard, impression management literature provided a major contribution whereby it is conceived to positively alter the stakeholder perception toward the company. Several studies analyzing impression management techniques in annual reports highlights how reports easily adapt to deliberately alter perception of the company's performance (Beattie & Jhones, 2002).

How impression management is used to alter stakeholder perception becomes particularly relevant when companies use corporate disclosures and sustainability reporting to restore their image and ensure they license to operate in situations where they suffered from a legitimacy threat after a crisis, scandal, or accident.

In this sense, the majority of studies examines safety disclosures in the annual reports and reactive corporate press releases of organizations to certain crisis episodes (Cho et al., 2015), and usually focuses on singular emblematic cases such as environmental disasters, human tragedies, accidents and scandals. Indeed, sustainability reporting literature remains still widely uninvestigated in how it addresses sustainability related crises and how crises are reported and framed in reporting materials. A notable exception is provided by Corazza et al. (2020) who analyzed a case of how sustainability disclosures can be a tool for executing image restoration strategies after corporate manslaughter. The authors show how a company can restore its image by minimizing specific aspects of an accident and shifting attention from the human victims to corporate operations in their reporting (Corazza et al. 2020). Their study presented several limitations on the systematic use of impression management techniques for sustainability reporting communication, since it focused on an isolated case not considering the implications for CSR narrative strategies but analyzing image restoration implications. Moreover, a comparative perspective based on the different corporate response strategies is still lacking.

The purpose of this study is to investigate how companies address and construct their CSR narrative in their sustainability reporting after a case of corporate sustainability related crisis. Taking the cases of eight

corporations that responded to the crisis with different communication strategies, the study compares impression management strategies in the aftermath of their crisis.

What emerges is a typology of impression management narrative dimensions that discriminate among companies using different crisis response strategies: responsibility construction, temporality, emotional participation, moralizing action.

By crossing these four dimensions with the different crisis response strategies used during the crisis, we outlined two distinct CSR narrative strategies that companies used in writing the responsibility reporting after a crisis. In particular, companies who took responsibility for what happened, using an accommodative strategy, show a normative orientation, a co-creative approach and a positive emotional tone in their reporting. In contrast, companies who did not take responsibility for the crisis, using a denial strategy, show an affirmative orientation, a self-centered approach, and a neutral tone in their reporting. Our findings contribute to the field of sustainability reporting by investigating how CSR narratives are constructed in the aftermath of a crisis, and how organizations systematize impression management techniques to address their sustainability issues.

Theoretical framework

Nowadays, sustainability reporting has become a commonly used practice by several organizations regardless of the industry of belonging, due to increasing social pressures. As Thaslim and Antony (2018) suggest, in this evolving scenario, sustainability reports represent a strategic tool companies can use to communicate in a transparent way their social and environmental performance to different publics and stakeholders.

In the beginning, sustainability reporting was mostly narrative in nature with mainly non-financial indicators as a part of the financial reports (Thaslim & Antony, 2018). It is by the early 1990s that companies started to disclose the three dimensions of sustainability previously seen. In 1998, the term "Triple Bottom Line" was introduced by Elkington (1994) to express the necessity for environmental and social performances to go hand in hand with the financial elements. It is in these years that it is possible to see the evolution of stand-alone sustainability reports. It is only in the last ten years that scholars observed a tendency towards multidimensional reporting and integrated reporting (Kolk & Van Tulder, 2010).

Several frameworks have emerged in the last ten years for sustainability reporting. The GRI Sustainability Reporting Standards are the most widely adopted global standards for sustainability reporting that help businesses in the transition to a sustainable global economy (Van Der Ploeg & Vanclay, 2013). However, to date, the decision of reporting on this matter is completely voluntary for the company. This implies that, if on one hand companies are now more conscious about the need of promoting a sustainable business and are moving towards a more transparent communication (Cho et al., 2018), on the other hand, authors have highlighted how this non-regulated disclosure could lead to an increase in the adoption of impression management practices to offer a more favorable view of the company's social, economic, and environmental efforts (Merkl-Davies & Brennan, 2011).

Impression management as a practice derives from psychology and it assumes that humans aim to give a favorable image, or impression, of themselves to others through specific techniques (Hooghiemstra, 2000). It is important to notice that this behavior must be considered as inherent in our nature since human subjects always tend to represent themselves and their actions in the best way possible. More specifically, managers inside organizations tend to adopt impression management practices by embracing opportunistic behavior aimed at the satisfaction of their own interests over the ones of the shareholders (García Osma & Guillamón-Saorín 2011).

This phenomenon can be traced back to the fact that nowadays organizations find themselves operating in an environment where competition is becoming fiercer and in which stakeholders and customers are becoming more demanding. Therefore, managers implement impression management practices, anticipating the negative consequences of certain events, with the aim of legitimizing themselves externally and mitigating the consequences of negative public judgments (Merkl-Davies & Brennan, 2011).

However, maintaining and strengthening this legitimacy is not an easy task and companies might recur to the use of strategies to manipulate or alter the public perception. This process lays the groundwork for the definition of impression management as "any action purposefully designed and carried out to influence an audience's perceptions of an organization" (Elsbach, Sutton & Principe, 1998, p.68). Applied to the organizational context and behavior, managers use impression management to alter the perception of the company's overall performance and to foster or maintain the support of both the internal and external audiences who are vital figures for the company's survival. Thus, as managers attempt to enact desired impressions, others rely on these impressions as a basis to reinforce or alter their views of these individuals.

Even though studies on the use of impression management techniques have largely focused on the analysis of financial reporting, extant research (Cho & Patten, 2007; Cho et al., 2018) have concluded that less sustainable companies tend to engage in impression management techniques to alter the perception of the readers about the firm's social and environmental performances. Initial empirical evidence on the usage of impression management techniques in sustainability reporting has been found by Cho, Michelon & Patten. (2012) who investigated the presence of selectivity for the elements portrayed in cross-national samples of listed companies. Although a lot of attention was given to the visual component of the impression management strategies, previous research has demonstrated how organizations can use various tactics to influence the perceptions of stakeholders to protect, restore or improve their image and reputation (Bansal and Kistruck, 2006). Several techniques can be found as for instance changing the tone of specific types of disclosure or engaging in obfuscation is a common way of persuading and influencing a corporation's audience in cases of scandals, safety issues, human rights violations or environmental disasters (Corazza, 2020).

Methodology

The data for our research is provided by an archive from a corporate reputation consulting company who categorized several crisis events from their response strategies using the situational crisis communication theory /Coombs, 2007). We retrieved from archival search the CSR reports of the involved companies in the year antecedent the events and in the consecutive year of the events. The data available for the analysis comprise 18 sustainability reports and nine cases of corporate crisis. In order to proceed by analyzing the impression management strategies, a content analysis was deployed. A content analysis is usually defined as "a research technique for the systematic, objective and quantitative description for researching messages" (Berelson, 1952, p 18). The decision to adopt this research methodology stems from the fact that content analysis represents a valuable method to evaluate the context of analysis, extrapolate qualitative and quantitative data, and leaves solid basis for further research due to its ease of reconstructing the steps of the analysis.

Qualitative content analysis is a method commonly used to analyze corporate reporting and disclosure (Coetzee and Van Staden, 2011; Krippendorff, 1980, 2004; Schreier, 2012), including social and environmental reporting (Vourvachis and Woodward, 2015).

Results

When a company suffers a crisis that relates from misconduct or incident, the event can undermine its sustainability framing and tackle the narrative positioning. Therefore, several implications on the CSR narrative construction in their sustainability reporting can be found.

The study analysis identifies four dimensions that differentiates CSR narratives from the perspectives of the crisis experienced, and the crisis communication response implemented: responsibility attribution, temporality, emotional participation, moralizing action.

Responsibility construction: In case of crisis, responsibility attribution is a crucial antecedent for subsequent development of the organizational narrative. The viable option when organization is constructing reframing communication on base to different degree of crisis responsibility is widely investigated in the situational crisis communication theory (Coombs, 2007). What emerges from the analysis is instead how companies who had a crisis construct the responsibility toward a certain sustainability issue with their stakeholder. The possibility will range for a construction where organization involves participation in the narrative, or otherwise a monologue.

Temporality: Temporality is an indisputable structure in determining organizational sensemaking (Dawson and Sykes, 2018). Temporal dimension as described within textual elements, is an under investigated dimension of CSR reporting. The prospect to which a narrative description is contextualized temporarily acts as a sustaining element in the impression management process of CSR narratives is the aftermath of crisis.

Emotional participation: emotions are widely acknowledged as an instrumental component of CSR narrative (Chung and Lee, 2017). Within CSR reporting, emotional participation refers to the degree of textual and visual enhanced emotional response to the object.

Moralizing action: CSR reporting presents often factual elements with different degrees of narrative emphasis (Reynold and Yuthas, 2007). During a crisis, the communication of actions, intentions and plans is expected. This dimension emerges in the reference of the degree to which the instrumental action declared in CSR reports presents a moral characterization like normative intentions. The table 1 crosses the above dimension and identifies key defining elements for each dimension.

Table 1: Comparison of CSR narrative dimension by type of crisis response strategy

Dimension	Accommodation	Denial
Reasonability construction	Co-construction	Self-oriented
Temporality	future	present
Emotional participation	positive	neutral
Moralizing action	normative	affirmative

Preliminary results show how CSR narratives relate to crisis response strategies in the framework of the emerging key element identified. Responsibility construction after accommodative response strategies, like in an exemplary case of product incident and recall, highlights co-construction as a technique to invite stakeholders in the definition of sustainability agenda. The temporal dimension is undercover but significantly impacting CSR narrative in both clusters. Indeed, in all cases historical construction presents all the temporal dimension, attributing different roles and with predominance of present descriptive dimensions for companies who opted for denial strategy For accommodative oriented crisis response temporality instrumentalizes the use of future to raise expectation and create issue envisioning. The emotional participation is used to enhance positive impressions in the majority of reports between 2013 and 2015 that are categorized under accommodative crisis strategy. They present a visually abundant presence of elements like pictographic, with a wide range of stereotypical elements to humanize narrative. Companies who didn't recognize the crisis were instead using a more textual approach that was downgrading the emotional involvement and instead constructing a more neutral tone. Moralizing action presents normative features for the accommodative cluster, with high moral characterization, and more affirmative characterization in denial.

Conclusion

Corporate crises can severely undermine the perception that stakeholders hold about an organization's sustainability activity. CSR reports are still under -investigated in how they are impacted by a crisis, and the crisis response strategies implemented. The study compares several CSR reports to understand how

CSR narratives are constructed in the aftermath of a crisis, and how organizations systematize impression management techniques to address their sustainability issues.

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Session 2B: Aspirational talk, impression management & greenwashing

Digital ethics washing: A systematic review

Mario Schultz & Peter Seele
University of Lugano

Purpose of the paper and theoretical background

The research project aims at systematically reviewing the literature about the rising digital ethics washing phenomenon as a form of symbolic communication about ethical Artificial Intelligence (AI). With the widespread implementation and use of AI systems in everyday life, societal and regulatory concerns about corporations' AI and related data practices have sharply increased. To address these concerns, businesses worldwide have started to adopt self-regulatory approaches involving AI ethics guidelines and codes to assure the public and legislators about their ethical conduct (Hao, 2019; Wagner, 2018). However, considerable doubts remain that the corporate communication about ethical AI does not match the daily business conduct (Benkler, 2019; Floridi, 2019; Rességuier & Rodrigues, 2020). Critics depict digital ethics washing as an instrumental communication strategy that undermines stakeholder trust and may adversely impact corporate reputation like greenwashing (Bietti, 2020; Christensen et al., 2020; Lyon & Maxwell, 2011). Consequently, digital ethics washing can be described as a form of misleading communication by organizations regarding their AI systems and use of consumer data (Bietti, 2020; Floridi, 2019; Obradovich et al., 2019; Seele & Schultz, 2022; Wagner, 2018).

Scholarly literature about digital ethics washing has grown in recent years, making it a crucial topic for a CSR communication audience. However, the current discussion is scattered across multiple fields, including CSR and business ethics, AI ethics, technology law, computer science, marketing. Further, digital ethics washing is described as a practice that can take multiple shapes, including misleading written, visual, and verbal corporate communication (Bietti, 2020; Floridi, 2019; Seele & Schultz, 2022). Thus, manifestations of digital ethics washing may range from symbolic ethics principles presented in corporate AI ethics guidelines (Floridi, 2019; Jobin et al., 2019; McMillan & Brown, 2019), over misleading show robots (Parviainen & Coeckelbergh, 2020; Seele, 2021), to corporate lobbying practices against stricter regulation (Metzinger, 2019). In light of the scattered literature body and the various manifestations of digital ethics washing that previous research describes, we recognize the need for a comprehensive assessment of the existing literature. To fill this gap, this research project systematically reviews current knowledge about digital ethics washing to contribute an up-to-date assessment of its underlying characteristics to the field of CSR communication.

Research methods

Systematic literature reviews can build on different approaches (Jobin et al., 2019; Schmidt & Hunter, 2014; Suddaby et al., 2017). To conduct our literature review, we follow an interpretive review approach (Suddaby et al., 2017). Systematic interpretative reviews adhere to an inductive logic to assess a heterogeneous literature body. They stand in contrast to integrative reviews, which typically focus on literatures featuring well-specified constructs and highly similar methodologies (Schmidt & Hunter, 2014). Thus, a systematic interpretative approach follows an inductive procedure to analyze literature consisting of diverse methodological approaches (quantitative, qualitative, conceptual studies) and without clear construct an term definitions (Suddaby et al., 2017). Given the various meanings and manifestations of the digital ethics washing phenomenon, the approach is deemed suitable to approach the evolving literature spread out across a wide range of scientific fields.

Scope, sample collection, and selection

The review scope and sample selection are based on recent literature about digital ethics washing from the CSR and the broader business ethics field (Bietti, 2020; Floridi, 2019; Obradovich et al., 2019; Seele & Schultz, 2022; Wagner, 2018). The reviewed literature sample builds on a structured search for relevant in the Clarivate Analytics Web of Science, Scopus, and G-Scholar electronic databases. The following topic-based search terms appearing in the title, abstract, and keywords were used to collect articles: "ethics washing", "ethic* AI washing", "AI washing", "AI ethics washing", "machinewashing", "ethics façade", "ethics shopping", "ethics bluewashing", "(digital) ethics lobbying", "(digital) ethics dumping", "ethics shirking", "ethical white washing", "ethics theater." In addition, we focused on English articles published since 2016, given that the first mentioning of the digital ethics washing phenomenon appeared in the Castlebridge Report of 2016, asking whether we are entering a "new paradigm of ethics washing" (O'Keefe & Brien, 2016; Wagner, 2018). We recognize the general limitations of keyword-based searches and acknowledge that the selection of our search terms followed a careful examination of the keywords describing the ethics washing phenomenon in existing scientific articles (Bietti, 2020; Floridi, 2019; Rességuier & Rodrigues, 2020; Seele & Schultz, 2022; Wagner, 2018).

The data collection concluded in July 2021 with a total of 350 articles. Two independent coders reviewed the collected articles, first assessing titles and abstracts to determine inclusion in the review. After this in-depth screening process, 132 articles were selected pertaining to the literature on digital ethics washing. Next, via a consensus-coding approach, the selected articles are assessed to identify thematic clusters discussed in the existing literature (Hsieh & Shannon, 2005; Krippendorff, 2013).

Outlook and preliminary results

The status of this research project is a work in progress, as we are currently moving toward result production and write-up. Thus, we are planning to present the results of the thematic clustering of existing digital ethics washing literature at the CSRCOM 2022 conference. As of now, preliminary results of the thematic clustering indicate that digital ethics washing can be used as a communicative tool to prevent strict governmental regulation of AI systems. Further, it may represent a signal to appease concerned stakeholders, while alleviating the corporate public image. "The emergent critique in recent years has

highlighted the hypocrisy of 'ethics washing', where industry players able to hide behind the promotion and marketing of Ethical AI as a form of principled self-regulation, which then functions as an alternative to legislation and other harder-edged regulatory intervention" (Findlay, 2020, p. 4).

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CSR/SDG washing or responsible and trustworthy sustainable CSR communication? Danish communication industry and communication ethics

Karl-Heinz Pogner
Copenhagen Business School

Research summary

Almost every second practitioner (46.5% per cent) has experienced several ethical challenges in their day-to-day work during the last 12 months. A smaller portion reports about one issue (18.3%, hile 35.1 % haven't had any issues during that period. The frequency of moral hazards and the overall share of affected communicators has grown within the last years, as shown by a comparison with previous. (Zerfass et al 2020: 17) Having worked with green and sustainable transition for the past 20 years, it is clear to me that in order to give humanity and not least the new generations a globe worth taking over, my own industry, the communications and marketing industry, must change course. [...] Most industries have set goals and rules for how they will contribute to a sustainable transition. My industry really only has goals for what we promise not to do. We're still cleaning up after cases where we smeared customers' competitors in public. [...] Right now, the communications and marketing industry is once more creating the greatest hypocritical mass deception of the century: It's about giving us all a sustainable green conscience. The consequence is that we become co-responsible for the Western world's distorted overconsumption and wrong ways of life. (Hansen 2021)

Drop everything about greenhushing and think communication into the strategy from the start. Be open about the vulnerabilities of any path to a sustainable business. And shout out so you can help inspire other companies. Let the green rings spread so that green becomes the new black. If you are the first in your industry, be the first movers who take the first cool steps - even if they are unsure. (Larsen & Skovgaard Petersen 2020)

The paper aims at investigating how the discourse and practice communities of professional communicators tackle ethical dilemmas and how the communication industry (both communication directors and staff in private and public sectors, civil society, and communication agencies / PR agencies) can change the predominantly defensive and primarily accounting approach on communication ethics and CSR communication towards proactive actions and communications. In this sense, this contribution aims at investigating how the discourse about and with the United Nations' Sustainable Developmental Goals as responsible and sustainable CSR communication in the Danish communication industry simultaneously is constituting and constituted by communication of, about, and with the Sustainable Developmental Goals.

The Sustainable Developmental Goals and the United Nations' global change agenda "Transforming our World: The 2020 Agenda for Sustainable Development" (https://www.un.org/sustainabledevelopment/development-agenda/) have arrived in Danish business, public sector, and civil society / NGOs. They have set a new framework for reporting and accounting for actions of organizations, but also for the communication and navigating organizational change. As a lever for sustainable and responsible corporate / organizational change, they enable and constrain the legitimacy of organizations' actions and their license to operate. Organizations – private, public, associations, NGO's, consultancies - have started to integrate SDGs into their strategies, products, services, investments and innovations, but seem to struggle with challenges, tensions, chances and constraints of integrating them into their internal (organizational) and external communication (e.g. PR and market communication, corporate communication).

In a first step, the project investigates the normative and practical dimensions of communication ethics by Content Analyses (Thematic Network Analyses) of Communication Codes of Conducts, PR Codes of Conduct, national, European and international professional standards and declarations as well as debate articles of PR or Communication Associations, Trade unions etc. Furthermore, Critical Discourse Analyses look at these central documents from communicational, strategic, and strategic-communicative angles (Grice, Habermas, and Brosda & Schicha). A first thematic and discourse analysis of these documents has led to the following hypotheses, which have to be further investigated in case studies, surveys and qualitative research interviews (see below):

Loyalty, Responsibility, Respect, Fairness and Transparency occur as central values of professional communication in the Codes of Conduct etc. Codes of Conducts etc. react on scandals and the fading reputation of communicators. They try to balance loyalty of the communication director and communications staff to the organization or of the agency and its staff to the customer on the one side and to professional standards and norms on the other side.

▪

CoCs are rather static and not so much seen as a "running target", often they have not included (yet) the "new normal" (networks of analog, digital, mobile and social media, social bots and algorithmic news production) with new functions and affordances of the multiplicity and convergence of media.

▪

Ethics and CSR communication are often seen as an add-on to professionalism, not as a central part of it. CoCs, declarations and standards only make sense, when institutionalized and accompanied by potential actions and sanctions (Councils, Ethical Trainings, Dilemma Workshops etc.).

In a second step, in a primarily quantitative survey with communicators and communication directors of the Danish communication industry including PR and communication agencies, the project explores the organizational context and working conditions of communicators when it comes to CSR communication and in particular to SDG communication. The results of the survey will i be used to refine the research questions to be investigated as second step in qualitativeresearch interviews with communication directors, communication staff, and communication consultants / consultancies.

In this third step the research project aims at investigating how the organizational and societal context/s and practices affect the discursive practice of SDG communication as part of (strategic) CSR communication – and vice versa.

The fourth step as a multiple case study is aiming at investigating how proactively acknowledging and embracing communication ethics and SDG communication could expand organizations' strategic and communicative scope.

The project as a whole aims at analyzing how SDG communication at the same time could contribute to achieving global sustainable global goals and targets at the local level and to foster credible CSR communication - without ending up in SDG washing and compromising the United Nations' change agenda or in "greenhushing", i.e. undercommunicating The survey and the qualitative research interviews are analyzed by Content Analyses (Thematic Network Analyses) and Critical Discourse Analysis from communicational, discursive, strategic, strategic-communicative and communication-ethical angles.

The results of the multiple case can via analytical genenalizabilty give answers to similar questionsin similar situations and herby contribute to the discussion and construction of ´sustainable and responsible (stakeholder) communication' – both in content and form of SDG and CSR communication in networks of analog and digital, public, social, and mobile media.

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The problem with organisationally prescribed CSR aspirations: Can aspirational talk lead to the (perceived) need for 'aspirational relief'?

Nataša Verk & Urša Golob

University of Ljubljana

Abstract

This paper studies the consequences of aspirational corporate social responsibility (CSR) communication and works on extending its predominant understanding as a communicative process through which organisations set the ground for the self-directed improvements regarding their future CSR behaviour. Therefore, it focuses on examining situations, in which organisations act as narrators of 'prescribed aspirations'/delegated dreams. This means that their aspirational talk does not centre only around self-prescribed aspirations but is directed toward others, such as employees and consumers, as well. In these situations, organisations try to inspire others to aspire towards a more responsible behaviour. The main goal of this study is to explore how such aspirations come into being via framing processes on the part of the organisations as well as to analyse how employees respond to them. Thus, we performed a single (embedded) qualitative case study and looked into CSR framing practices of a Slovenian public company that operates within a waste management sector as well as into its employees' response to them. The results show that employees can indeed react negatively not only to the aspirations that an organisation sets by and for itself, but to those, which are targeted to other stakeholders, as well. However, while organisations engage in 'building up' the aspirations of their stakeholders, they can simultaneously engage in 'cooling out' framing strategies with the purpose of providing some aspirational relief to those, who are unable to meet the prescribed aspirations. The study offers a critical evaluation of the potential ramifications of such strategies.

Keywords: aspirational CSR communication, prescribed aspirations, aspirational framing, aspirational relief, employees

Context, ideology, and background: An interpretative approach to understanding society's environmental CSR expectations

Selin Türkel & Irem Tastan

Izmir University of Economics

Abstract

This study aimed at exploring the consumer associations between the environment and their CSR expectations, with the aim of contributing to the discovery of, and addressing the actors in society. While studying the individuals, as micro-actors towards the development of practical implications for the meso-actors, as corporations, a critical approach was taken on the evaluation of the data, allowing for expanded discussions on the macro-scale. Tracing the incompatibility led to the evolution of the research, from being a tool for a practical end, into being a both practical and a theoretical process. This enabled giving due to the relationality through interpretative analysis of the background behind the ideologies at play. This directs the future CSR research to take into account the contextual background to interpret the meanings of specific notions, ideas, and configurations, rather than settling down with a simplistic approach to segmenting CSR contexts. The findings will discuss the participants' attitudes about the relationship between CSR and religion, and how this is reflected on the environmental CSR expectations. Other topics discussed are the participants' attitudes about the relationship between CSR and state, and how this relationship is reflected in environmental CSR conceptions. In terms of communication, it will also uncover to what extent companies perceived as socially responsible and irresponsible convey the natural environment in their CSR communication via social media.

Keywords: Environmental CSR Expectations, CSR Communication, Consumer Associations, Network Analysis

Consumer skepticism towards Corporate-NGO Partnerships: The impact of CSR motives, message frame and fit

Jasmin Schade, Yijing Wang, & Anne-Marie van Prooijen
Erasmus University Rotterdam

Research summary

Societal power dynamics and relationships among key agents of society are subjected to constant change. One of the societal actors which gained significant importance in recent years is non-governmental organizations (NGOs) (Arenas et al., 2009; Burchell & Cook, 2013; Dempsey, 2011). NGOs have not only obtained a more pronounced voice within general societal debates, but also became an increasingly salient stakeholder group for corporations (Burchell & Cook, 2013; Helming et al., 2016). Furthermore, as part of extensive campaigning of NGOs, public awareness about corporations' unethical business practices has increased, thereby pressuring companies to adopt Corporate Social Responsibility (CSR) (Burchell & Cook, 2013). The former idea of NGOs and corporations functioning as opponents has been replaced by a new understanding that the two agents can also collaborate and join forces to achieve societal change (Arenas et al., 2009). Accordingly, the last decade has been characterized by the ever-increasing importance of partnerships between corporations and NGOs (Austin & Seitanidi, 2012; Seitanidi & Crane, 2009; Poret, 2019; Yaziji & Doh, 2009). Since there is a general tendency towards problem-oriented and strategic collaborations (C&E Advisory Services Limited, 2019), this research focuses on partnerships that go beyond philanthropism and are based on mutual exchange of expertise, thereby conforming to what Austin (2000) defines as transactional partnerships.

However, the accumulation of CSR-related corporate scandals has increased consumers' caution against CSR activities (Connors et al., 2017). Simply engaging in CSR and reaping the benefits is not possible anymore. The success of CSR activities and, hence, also corporate-NGO partnerships is strongly dependent on the communication with external stakeholders such as consumers (Du et al., 2010; Shumate & O'Connor, 2010). Yet, research suggests that consumer skepticism is a major factor for the decreasing effectiveness of CSR communication (Connors et al., 2017; Du et al., 2010; Skarmeas & Leonidou, 2013). Higher consumer skepticism has been shown to lead to more negative consumer attitudes (Lim, 2019)—which provide the basis for subsequential behavioral processes (Petty & Cacioppo, 1986). This can potentially lead to more negative electronic Word-of-Mouth (eWOM)—which nowadays is a key determinant of corporate reputations (Van Norel et al., 2014). As such, it is important to understand how different communication strategies regarding the promotion of corporate-NGO partnerships can impact consumer responses.

In the literature on CSR communication, three key strategies have been identified that can influence stakeholder perceptions: (1) whether the company communicates public-serving (e.g., focusing on external collective benefits) or firm-serving motives (e.g., focusing on corporate benefits) for CSR engagement; (2) whether there is a high or low fit between the social cause and the company's core business; and (3) whether a narrative (e.g., telling a story) or an expositive frame (e.g., offering general information) has been used for the CSR message. Nevertheless, previous research tackling CSR communication mainly focused on unspecific CSR activities such as companies supporting a cause (e.g., Bae, 2018; Becker-Olsen et al., 2006; Dhanesh & Nekmat, 2019; Ellen et al., 2006; Kim, 2014; Lim, 2019; Pérez et al., 2020; Shim et al, 2017), or CSR sponsorships (e.g., Elving, 2013; Forehand & Grier, 2003; Kim & Ferguson, 2019; Rifon et al., 2004). In the current research we use an experimental design to investigate the extent to which communicated CSR motives (firm-serving vs. public-serving), CSR message frame (expositive vs. narrative), and CSR fit (high vs. low) affect consumer attitudes and eWOM when communicating about corporate-NGO partnerships. In addition, we focus on how consumer skepticism and consumer trust mediate the proposed relationships.

Corporate-NGO partnerships have received little empirical research attention (Kim et al., 2012; Rim et al., 2016). Moving beyond sponsorships which are often short-run oriented, partnerships demonstrate a business's critical ability to collaborate across profit—non-profit boundaries (Porter & Kramer, 2011; Seitanidi & Crane, 2009), and have been recognized for its great potential for value-creation through developing a long-term relation (Urriolagoitia & Planellas, 2007; Yaziji & Doh, 2009). Given its long-run orientation, the mechanism underlying the impact of communicating corporate-NGO partnerships on consumer attitudes may vary from other CSR activities. Therefore, focusing on the communication tactics of corporate-NGO partnerships is of particular importance as it extends past studies by examining whether the factors driving effective communication in other CSR activities can be applied to the context of corporate-NGO partnerships.

In addition, contradicting results in previous literature regarding communication tactics can be clarified in the specific setting of corporate-NGO partnerships. For example, past studies found inconsistent findings with respect to how firm- versus public-serving CSR motives affect consumer attitudes (e.g., Dhanesh & Nekmat, 2019; Pérez et al., 2020 for CSR message frame; Bae, 2018; de Vries et al., 2015; Kim, 2014; Shim et al., 2017; van Prooijen et al., 2020; van Prooijen, 2019 for CSR motives). Hence, the current study aims to understand whether the inconclusiveness in literature could be in relation to the type of CSR activities that businesses engage in such as corporate-NGO partnerships.

A 2 (CSR motive: firm-serving/public-serving) x 2 (CSR message frame: narrative/expositive) x 2 (CSR fit: high/low) between-subjects design was deployed to examine our hypotheses (N=298). The three independent variables – CSR motives, CSR message frame, and CSR fit – were operationalized across eight experimental scenarios, each consisting of a short company description on the company's Facebook page and two Facebook posts about the corporate-NGO partnership posted on the company's Facebook

page and a newspaper's Facebook page. As the experiment referred to the social networking platform Facebook it was a prerequisite for participants to use Facebook at least once a month. This pre-screening was performed via Prolific. For successfully completing the experiment, each participant received £1.13. The experiment started with a brief introduction to present the general topic of the research and to obtain informed consent from the participants. Then, two multiple-choice questions about the participants' average frequency and duration of Facebook usage were asked. After being randomly assigned to one of the eight experimental scenarios, the dependent and mediation variables were measured. Next, the three manipulation checks were included to test whether the independent variables were operationalized successfully, and as an attention check. Participants who failed the manipulation checks were excluded from the final sample. The experiment ended with questions about the participant's demographics including gender, age, country of origin, and employment status as well as a short debrief about the fictitious nature of the organizations and Facebook posts in the experiment.

The results confirmed that consumer attitudes and electronic Word-of-Mouth (eWOM) can be affected by perceived CSR motives and CSR fit. Also, situational CSR skepticism and consumer trust both mediate the relationship of perceived CSR motives and consumer outcomes. Overall, the results widen the scope of CSR communication research by focusing on corporate-NGO partnerships in particular, and have important implications for businesses in terms of how they can earn consumer trust through effectively communicating the CSR motives and CSR fit of their commitment to corporate-NGO partnerships.

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Activating the sustainable consumer: The role of customer involvement in corporate sustainability

Manuel Reppmann & Laura Marie Edinger-Schons
University of Mannheim

Background and purpose

The transformation toward a more resource-efficient economy depends not only on firms' sustainable production but also critically hinges on the sustainable consumption choices of individuals. However, while consumers typically announce that they want firms to offer more sustainable products, they paradoxically refrain from buying them, a phenomenon that White, Hardisty, and Habib (2019) referred to as "the elusive green consumer."

Over the last decades, research on this attitude-behavior gap (e.g., Devinney et al., 2010; ElHaffar, Durif, & Dubé, 2020) has focused on consumer-related factors such as (1) their knowledge and concern about sustainability, (2) their ability to pay for it, and (3) their exposure to social influences against sustainable products (Öberseder et al., 2011; ElHaffar et al., 2020) but widely neglected the role that firms can play for sustainable consumption. This void is somewhat surprising as firms increasingly shift their activities from a mere supplier of sustainable products toward a purpose-driven enabler of change (e.g., statement of the Business Roundtable 2019) that seeks to reduce the attitude-behavior gap of sustainable consumption (Winterich, 2021).

One way to incentivize sustainable behavior of consumers is through marketing interventions (i.e., social marketing) (e.g., Gordon et al., 2011; Peattie & Peattie, 2009). This comprises, for example, nudging techniques (Thaler & Sunstein, 2008), changes to the physical purchase environment (Lehner et al., 2016), as well as appeal-based communication on sustainable behavior (White & Simpson, 2013; Edinger-Schons et al., 2018).

Although the existing research provides valuable insights that can be exploited to narrow down the attitude-behavior gap, it mainly considers interventions as one-way dissemination of information directed to customers while neglecting the potential of two-way interaction for socialmarketing (Morsing & Schultz 2006; Peattie & Peattie, 2009; Fischer et al., 2021). Some studies point out that the active involvement of customers in corporate sustainability[1] is a promising avenue to improve customers' attitudes and behavior towards a firm and its products (Edinger-Schons et al., 2019; Robinson et al., 2012; Kull & Heath, 2016).

Given the immense potential for firms to contribute to sustainability by actively shaping consumer behavior, we set out in this study to identify and explore firm activities that affect their customers' sustainable consumption. In particular, we try to answer the following research question: What role does customer involvement in firms' sustainability activities play as a driver for sustainable consumption?

Conceptual Framework

Our conceptual framework shown in Figure 1 suggests that firms can motivate their customers to increase their purchases of sustainable products by actively involving them in their sustainability activities. To explain the underlying mechanism that connects customer involvement to sustainable consumption, we draw on the concept of psychological ownership. Further, we propose that this effect is strengthened if the firm's sustainability activities are embedded in its core business (versus peripheral) and thus more authentic and attractive as a target for ownership.

Figure 1: Conceptual Framework
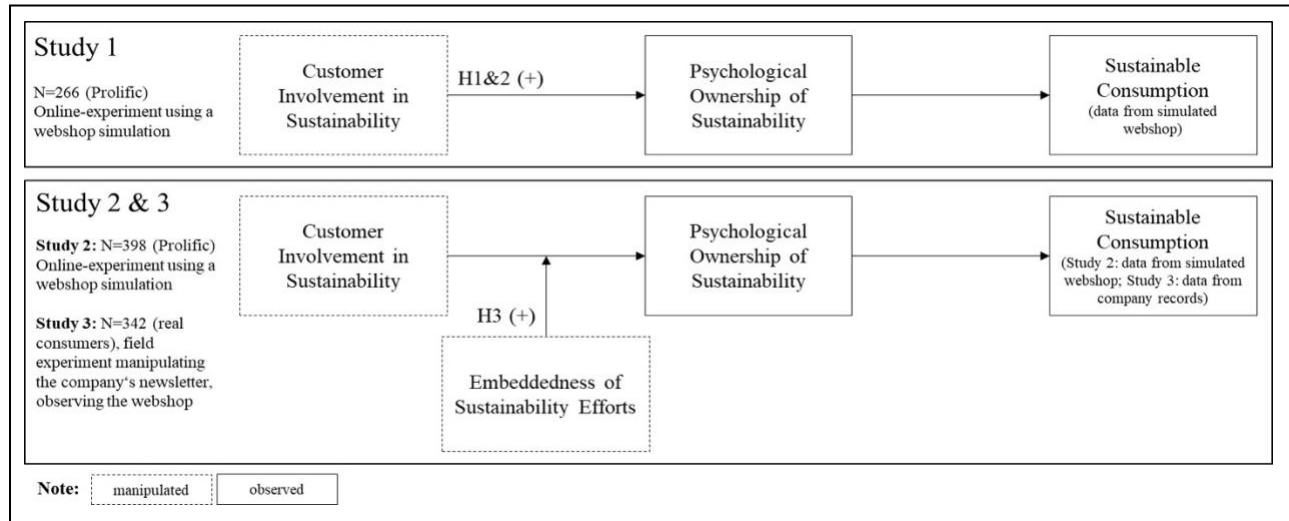
According to Pierce et al. (1991), psychological ownership is a state in which an individual feels as though a target object, or a part of it, is his or her "own" regardless of the presence of legal rights or the actual physical possession (Pierce et al., 2001, 2003). Psychological ownership has Management literature uses terms such as "corporate social responsibility" and "corporate sustainability" to refer to social and environmental management issues. To reduce complexity, we apply the term "corporate sustainability" throughout this study to refer to firm activities "demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders" (van Marrewijk, 2003, p. 102).

recently been touted as a new theoretical lens to understand consumers' sustainability behaviors (Süssenbach & Kamleitner, 2018). It emerges when individuals gain knowledge, control, and the opportunity to invest themselves in a desirable object which satisfies individual needs for self- efficacy and self-identity (Fuchs et al., 2010; Shu & Peck, 2011).

Previous management research identified various targets for psychological ownership, including the workplace (e.g., Pierce et al., 2004), a seller of products (Wiggins, 2018), and products (e.g., Peck & Shu, 2009). Ownership feelings for products were particularly observed when customers became involved in the product development (Franke, Schreier, & Kaiser, 2010) and the selection of products (Fuchs et al., 2010). By being involved, consumers exercise control over the product, gain intimate knowledge, and

invest themselves in the product. Picking up this notion, we argue that customers can similarly develop ownership feelings for firms' sustainability activities through involvement.

An increase in psychological ownership typically enhances the valuation and attitudes toward the object of ownership (i.e., the endowment effect) (Loewenstein & Issacharoff, 1994). This, in turn, induces favorable behavior to protect, maintain, develop, or nurture the object as various field experiments demonstrate (see Shu & Peck, 2018).

Taking these aspects into consideration, we argue that customer involvement in a firm's sustainability activities will lead to an enhanced feeling of ownership of the firm's sustainability which will translate into increased willingness to engage in sustainable consumption. Therefore, we propose:

H1. Customer involvement in a firm's sustainability activities will be positively associated with customers' sustainable consumption.

H2. Customers' psychological ownership of a firm's sustainability activities mediates the positive effect of involvement on sustainable consumption.

Many firms have "hopped on the bandwagon" of communicating about their sustainability efforts. These efforts range from substantive transformational practices to superficial greenwashing activities, while the latter leads to higher skepticism towards firms' sustainability efforts amongst consumers (Skarmeas & Leonidou, 2013; Leonidou & Skarmeas, 2017), which inhibits sustainable consumption (Zhang et al., 2018; Szabo & Webster, 2021). Consequently, past research has developed various concepts to structure different types of sustainability practices depending on their internal consistency with the firm's core business (e.g., Peloza & Shang, 2011; Yuan et al., 2011; Kuokkanen & Sun, 2018). We use Aguinis and Glavas (2013) concept of "embeddedness" to distinguish between (1) embedded sustainability activities, which involve a firm's core competencies and are integrated within its strategy, routines, and operations, and (2) peripheral activities, which are not central to the firm and therefore often less substantial. We argue that consumers perceive embedded activities as requiring more effort and commitment and yielding a more positive and longer-lasting impact on society than peripheral activities (Porter & Kramer, 2006; Yuan et al., 2011, De Jong & Van der Meer, 2017). Following this, we reason that consumers perceive embedded activities as more attractive and relevant, making them a worthier target of psychological ownership than peripheral practices. Based on this notion, we hypothesize the following:

H3. The embeddedness of a firm's sustainability efforts moderates the positive indirect effect of customer involvement on sustainable consumption via customers' psychological ownership of sustainability in a way that the indirect effect will be more pronounced for embedded than for peripheral sustainability activities.

Methodology/Design

To test our theorizing, we conducted three scenario experiments in collaboration with a large German fashion retailer – i.e., Study 1 and 2 with participants recruited via Prolific and Study 3 as a field experiment with the retailer's customers.

Study 1 was designed as a single factor (customer involvement versus no involvement) between-subjects scenario experiment with a control group (generic communication about the firm's activities without sustainability information). For the treatment development, we applied the retailer's weekly newsletter template. As shown in the Appendix, we manipulated it to provide information about a selection of the firm's sustainability activities along the value chain (e.g., sourcing sustainable organic cotton). The control group received a non-sustainability-related newsletter about the firm's general business activities.

The experiment comprised four parts. First, we randomly allocated and presented the manipulated newsletter to participants.

Second, after reading the treatment texts, we only invited the participants in the involvement group to provide their ideas and feedback on the presented activities to develop them further through several tasks. This included evaluating the activities on a scale, prioritizing them, and providing suggestions on their development and communication on the retailer's website.

Third, we asked all respondents to pretend to shop in the retailer's webshop. To render the experience realistic to the participants, we simulated an online shop visit by directing participants to a self-programmed, mock online shop with the retailer's branding, which opened in a separate window to avoid disrupting the flow of the survey. We asked them to compile a shopping cart by choosing from about 150 products (a subset of which were labeled as sustainable).

Fourth, after finishing the online shopping, we again showed the newsletter and asked all participants to continue with the online survey and respond to a subsequent questionnaire programmed as a series of web pages.

We measured sustainable consumption through the share of products with a sustainability tag in the customer's shopping cart, ranging from 0% to 100% and captured psychological ownership using well-established scales, which we slightly adapted to fit this study's context, e.g.,"I feel a sense of personal ownership of [the firm name's] sustainability activities" based on Fuchs et al. (2010) and Kirk et al. (2018),

The design, measurements, and procedure in Study 2 and 3 were mainly identical to study 1, with a few exceptions. We distinguished between the type of sustainability the retailer engages in, resulting in a 2 (involvement vs. no involvement) × 2 (embedded sustainability vs. peripheral sustainability) between-subject scenario design. While the sustainability activities used in the Study 1 treatments fell into the "embedded" category, in Study 2 we additionally selected activities of the retailer which we categorized as "peripheral" – i.e., philanthropic activities which are unrelated to the firm's core business such as sponsoring youth sports programs and supporting reforestation initiatives (see Appendix).

In Study 3, customers on the retailer's mailing list received the manipulated newsletters. Here we included buttons that customers could click in the newsletter, which opened additional windows. In all groups, we included a button directing customers to the online shop. In the involvement group, we additionally included a button that opened a feedback window. This time we tracked the shopping behavior of

customers who clicked on the shopping button and agreed to the use of their data. As in our programmed webshop simulation, the retailer used tags to indicate the sustainability features of its products. This allowed us to measure sustainable consumption as in Studies 1 and 2. Two days after the first newsletter mailing, we invited customers to participate in an online survey. At the beginning of the survey, we again presented the manipulated newsletter to remind participants of the treatments.

Results

We created dummy variables for the involvement (1 = involvement; 0 = no involvement) and embedded sustainability manipulation (1 = embedded sustainability; 0 = peripheral sustainability) to run one-way analyses of variance (ANOVAs) to test the direct effects of involvement on sustainable consumption behavior (i.e., H1). To test the indirect effect via psychological ownership feelings (i.e., H2) as well as the moderated mediation effect via embedded sustainability (i.e., H3), we used SPSS version 28 and the SPSS PROCESS macro Release 4.0 (Hayes, 2017).

Our findings broadly support our theorizing as they show that customer involvement enhances sustainable consumption behavior and customers' feelings of ownership toward the firm's sustainability efforts mediates this relationship. Furthermore, they demonstrate that the embeddedness of corporate sustainability efforts moderates the positive indirect effect of involvement over psychological ownership on sustainable consumption. Taking Study 3 as an example, the results indicated that customers tended to replace conventional with sustainable products if they had previously been involved by providing feedback on the retailer's sustainability activities ($M_{involvement}$ =.40; $M_{no\ involvement}$ = .33; $F(1, 262)$ = 3.89, $p < .05$). We also found evidence in support of the theorized moderated mediation. As shown in Table 1, the embeddedness of the sustainability activities moderated both the direct effect of involvement on perceived psychological ownership (β = .94, $p < .01$) and the indirect effect on the proportion of sustainable products in the shopping cart via psychological ownership (β = .04, 95% CI = .009 to .091).

The results of Study 2 and 3 slightly differ with regard to the moderated mediation effect. In Study 2, involvement only has a significant positive effect on sustainable consumption behavior via psychological ownership for embedded sustainability, while the effect was insignificant for peripheral sustainability. In Study 3, the positive effect of involvement in the case of embedded sustainability is insignificant, whereas the effect of involvement on psychological ownership even turns out significantly negative for peripheral sustainability. Overall, we confirm H1-H3.

Table 1: The Mediating and Moderated Mediating Effect of Psychological Ownership on Sustainable Consumption (Studies 1 to 3)

	Study 1 Effect (SE)	Study 2 Effect (SE)	Study 3 Effect (SE)
Direct Effects			
Sustainable Consumption (SC)			
Customer Involvement → SC	.08 (.05)[†]	.15 (.03)[**]	.07 (.04)[†]
Psychological Ownership → SC	.05 (.02)[**]	.04 (.01)[**]	.05 (.01)[**]

Psychological Ownership (PO)

Customer Involvement → PO	.57 (.20)**	-.21 (.22)	-.61 (.06)*
Embedded Sustainability → PO		.05 (.81)	.27 (.24)

Interaction effect

Customer Involvement × Embedded Sustainability → PO		.85 (.22)**	.94 (.35)**

Control effects

Gender → SC	.02 (.45)	-.09 (.04)*	.02 (.18)
Age → SC	.00 (.00)	.00 (00)	-.00 (.00)
Income → SC	-.03 (.12)*	-.01 (.01)	
Education → SC			-.02 (.02)
Gender → PO	-.14	-.02 (.16)	.67 (.75)
Age → PO	.01	.01 (.00)	-.01 (.01)†
Income → PO	.08	.07 (.04)†	
Education → PO			-.05 (.58)

Indirect Effect

Index of Moderated Mediation		.03 (.01)	.04 (.02)
CI (95%)		.007 to .058	.009 to .091

Type of Sustainability: Embedded

Customer Involvement → PO → SC	.03 (.02)	.02 (.01)	.02 (.01)
CI (95%)	.005 to .063	.006 to .045	-.002 to .038

Type of Sustainability: Peripheral

Customer Involvement → PO → SC		-.01 (.01)	-.03 (0.15)
CI (95%)		-.025 to .010	-.062 to -.004

Note. SE = standard error; CI = confidence intervals.

**p < .01.

*p < .05.

†p < .10.

In addition, all manipulation checks worked as intended and the measurement of psychological ownership achieved adequate values for Cronbach's alpha (Nunnally, 1978) and average variances extracted (Fornell & Larcker, 1981).

As part of a supplemental analysis, we collected data concerning customers' willingness to provide feedback in the involvement groups, as a type of customers' extra-role behaviors (Karaosmanoglu et al., 2016). We created variables to capture whether the customers provided feedback and the length of the feedback text by the number of characters. The results revealed that customers were willing to share

more feedback when the firm involved them in embedded sustainability activities than in peripheral activities.

Discussion

This study contributes to the literature about customer involvement and sustainable consumption in at least three meaningful ways.

First, we establish psychological ownership as a critical mechanism for explaining how individuals' involvement in organizational practices translates into real changes in these individuals' behavior. Through this, we also intertwine involvement and ownership research, which are two streams that have not been connected so far. This bringing together offers new theoretical insights into research about incentivizing consumer behavior beyond well-established social marketing interventions such as appeal-based communication. This notion is critical since it fills a relevant research void and simultaneously addresses the increasing need among practitioners for approaches affecting customer behavior with regard to sustainability.

Second, we us the concept of embedded and peripheral sustainability to argue and demonstrate that the underlying mechanism between involvement and behavior is context-specific. This insight contributes to research about embedded sustainability and extra-role behavior. Aguinis and Glavas (2013) propose that involving employees in embedded sustainability can result in extra- role behavior such as organizational citizenship. Although they admit the possibility that this mechanism similarly applies to customers, one could argue that this transfer cannot be easily made, as the role of customers differs substantially from the role of employees, who are closely connected to the firm. Beyond that, our findings add the concept of psychological ownership as an antecedent to extra-role behavior next to, for example, customer-company identification (e.g., Ahearne et al., 2005; Paulssen et al., 2019).

Finally, we methodologically contribute marketing research by developing an online shop simulation for Study 1 and Study 2. Through this, we address the call to create more realism in experimental designs and develop measures that allow researchers to move beyond traditional scale-based intentions, such as buying intention, to increase the veracity and believability of research (Morales et al., 2017). Past consumer research repeatedly emphasized that these self- reported buying intentions are limited in their predictability of real behavior (e.g., Warshaw, 1980; Jamieson & Bass, 1989; Bemmaor, 1995), leading to potentially biased conclusions about individuals' actual behavior (Sun & Morwitz, 2010; Morales et al, 2017).

This study also yields potential for future research. For example, using longitudinal data might help to observe the development of customers' psychological ownership and subsequent changes in consumption patterns (Peck & Luangrath, 2018). Future research might also take into account potential backlashes resulting from repeated involvement and its consequences for sustainable consumption due to, e.g., customers' perceptions of high involvement effort (Howie et al., 2018) and territorial behavior resulting from psychological ownership feelings (Kirk et al., 2018). Hence, we encourage future research to explore how ownership develops and affects sustainable consumption behavior over time while also considering potential side effects.

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Appendix

Newsletter Treatments

| Embedded Sustainability Treatment | Peripheral Sustainability Treatment | Control Group Treatment |

Sex differences in (un-)sustainable clothing consumption: Implications for CSR communication

Stephan Wallaschkowski, Sigrid Bekmeier-Feuerhahn & Susanne Stark
Leuphana University Lüneburg & Bochum University of Applied Sciences

Abstract

Companies play a critical role in the urgently needed transition towards sustainable consumption because their marketing shapes consumer behavior. Accordingly, they have a responsibility to promote sustainable consumption as part of their CSR activities. As men and women differ in consumption, CSR communication must take these differences into account. Most studies on sex differences in sustainable consumption only focus on what is consumed, though, but it is now widely accepted that consumption levels are relevant, too. Therefore, our study aims to explore sex differences in sustainable clothing consumption from this broader perspective. We conducted a quantitative survey with 3,236 participants who were asked for numerous behaviors through which consumers can reduce consumption levels and/or associated socio-ecological impacts. Due to the ordinality of many items, we chose Bayes Structural Equation Modelling for data analysis. Our results show that the typical notion that women consume more sustainably than men does not hold in this generality. Rather, both seem to have different strengths but also barriers with respect to sustainable clothing consumption. Women pay more attention to ensuring that their consumption decisions are environmentally friendly and socially compatible, whereas men consume clothes more sufficiently. Hence, gender-sensitive CSR communication targeting men should aim to improve their eco-friendliness and social compatibility and CSR communication targeting women should foster the reduction of consumption levels. While many practical examples for the former can be found, examples for the latter are rare. Clothing companies should take their social responsibility seriously, though, and be active in this area, too.

Navigating the sustainability paradox: The legitimation of unsustainable Business Models

Irene Pollach, Christa Thomsen, Christiane Marie Høvring, Sophie Esmann Andersen, Anne Ellerup Nielsen, & Robert Ormrod
Aarhus University

Introduction

Rising expectations from stakeholders have led to high levels of uncertainty and tension among organizations (Suchman 1995), especially for companies with business models that are widely recognized as environmentally unsustainable. Such inherently unsustainable companies face increasing pressures, e.g. from grass-roots organizations such as Fridays for Future, to transform their business models. While this may be at least thinkable for some companies, companies with business models that are inherently unsustainable can only reduce their environmental impact on the world by de-growing their business or offering a fundamentally different value proposition, thereby changing their competitive positioning entirely. However, neither of the two options is a realistic solution, given that a capitalist culture breeds persistent consumer and investor interest even in businesses that are widely recognized as fundamentally unsustainable (cf. Blühdorn 2011). An example of such an unsustainable business model is the fast fashion industry, which is characterized by globally dispersed supply chains, low-quality garments and low retail prices, all of which contribute to resource depletion, environmental pollution, and the overconsumption of clothing, most of which is burnt or sent to landfill at the end of its lifecycle (e.g. Pedersen et al. 2018, Luque & Herrero-García 2019). If fast-fashion companies wanted to improve the environmental sustainability of their business model, they would have to reinvent themselves as higher-end fashion brands, producing higher-quality garments with more sustainable materials at facilities closer to their customers. Another example is the airline industry, which cannot operate without emitting CO2, as any form of airborne passenger transportation in the foreseeable future will necessarily cause CO2 emissions (Stone 2019, Bocken & Short 2021).

The only way for airlines to address fundamental issues of unsustainability in their business model would be to adopt a de-growth strategy (cf. Little et al. 2019). Since companies with unsustainable business models do not have the option to simply transform their businesses towards more sustainability, they face the paradox in their sustainability reporting that they need to follow the genre rules of such reports and "talk into being" (Heritage & Clayman 2010) sustainability, while at the same time continuing to produce goods and services in a way that is profoundly unsustainable. In this paper, we study how such unsustainable companies navigate this paradox by legitimizing their business models, presenting them as desirable and appropriate as a defensive response to the

paradox they face. We use paradox as a meta-theory (Lewis 2000, Lewis & Smith 2014), within which we embed legitimation as our theoretical lens for a discourse analysis of how unsustainable companies seek to argue for their license to operate in their sustainability reports. This study contributes an understanding of how unsustainable companies attempt to shape the meaning of sustainability and, more broadly, assumptions about what is legitimate. The findings therefore contribute to the broader question of responsibility attribution for 'wicked problems' (Rittel & Webber 1973), such as unsustainable production and consumption patterns (Little et al. 2019) and climate change (Reinecke & Ansari 2016). This process merits interest, as the question of how companies respond to this paradox is likely to shape their path in the next decades.

Sustainability as a paradox

We apply paradox theory as a meta-theoretical lens (Lewis 2000, Smith & Lewis 2011, Lewis & Smith 2014) for the challenges companies with unsustainable business models face in their sustainability communication. We adopt Smith and Lewis' (2011) definition of paradox as "contradictory yet interrelated elements that exist simultaneously and persist over time" (p. 382). Core to the paradox perspective is the idea that organizations need to engage with multiple interrelated tensions simultaneously. If they address only one pole of the paradox rather than both of them, the contradictions between the interrelated elements will resurface at some point. Thus, paradox theory highlights the value of a both/and perspective, as opposed to a binary either/or perspective (Smith & Lewis 2011). The literature distinguishes between defensive and active responses to paradox (Smith & Lewis 2011, Jarzabkowski et al. 2013). Defensive approaches are oriented towards the short term and include the co-existence of the two poles of the paradox in some form of opposition, the compartmentalization of the different elements of the paradox, or their temporal splitting (Poole & van de Ven 1989, Jarzabkowski et al. 2013). Such defensive responses can temporarily reduce anxiety by suppressing the relatedness of tensions and reinforcing a false sense of order. Ultimately, however, they tend to reinforce an either/or choice between opposing poles, rather than embracing the coexistence of both (Smith & Lewis 2011). This can lead to a negative reinforcing cycle and generate opposing, unintended consequences that may intensify the underlying tension (Lewis 2000).

Paradoxes emerge "when beliefs or assumptions fail to keep up with external changes" (Cannon 1996, p. 110), which is especially the case for the sustainability paradox. Society's demand for convenience, efficiency, and low-cost solutions on the one hand and the growing demand for more sustainable products and production processes on the other hand reveal the fundamental paradox of sustainability, in which individual self-interests in the short-term compromise long-term collective interests, thus leading to a tragedy of the commons.Specifically, this means that companies need to navigate the paradoxical tensions between the growth and financial success of their businesses and the protection of the world's ecosystem (Van der Byl & Slawinski 2015). At a more abstract level, these contradictory demands reflect the paradox of attending to both financial and social goals, as demanded by different sets of stakeholders (Margolis & Walsh 2003). Sustainability paradoxes become in particular salient for companies, when they have to deal with a plurality of conflicting stakeholder perspectives, when they engage in change that brings conflicting

interest to the surface, when their business is directly affected by the scarcity of natural resources, or when organizational members recognize these paradoxical tensions themselves (Lewis 2000, Jay et al. 2017). Thus, companies must embrace the tensions emerging not only from operating only in the economic and legal domain, but from operating in the middle of the economic, legal and ethical domains (Schwartz & Carroll 2003), as this is increasingly required or expected by their stakeholders.

Sustainability communication, such as reporting, is inherently paradoxical for all companies with business models that are partly or entirely unsustainable and immune to "quick fixes". For these companies, sustainability reports accentuate the tensions between the positive self-presentations typical of sustainability reports and the fundamental unsustainability of their operations, which cannot be left unaddressed in such reports. Previous work on such paradoxes includes Ferns et al.'s (2019) work on mythmaking in "CEO-speak" of European oil companies as a defensive response to paradoxical sustainability tensions between economic and environmental concerns. Further, Wong and Dhanesh (2017) examined how companies in the luxury segment navigate the paradoxical tensions between being socially and environmentally responsible and maintaining an elite brand positioning. In a similar vein, Discua Cruz (2020) studied how family-owned firms manage the paradoxical tensions between family interests and societal interests in

sustainability reports. In this study on sustainability reports of unsustainable companies, the paradox lens helps us to understand how such companies deal with contradictory demands under conditions of plurality, scarcity and continuous change (Lewis 2000). We suggest that rising expectations from stakeholders have created the conditions of plurality and change which are core to the ambition of the paradox framework to understand how companies seek to define or redefine sustainability as a way of defending their unsustainable business models as legitimate.

Organizational legitimation

Legitimacy is society's perception that the behavior of individuals, organizations and institutions is congruent with societal expectations. Incongruence with these expectations can lead to social, economic or legal sanctions (Dowling & Pfeffer 1975). Legitimacy is therefore a fundamental prerequisite for the maintenance or change of organizations and institutions (Scott 2001). Legitimation is the process by which social actors seek to create and manage this sense of legitimacy by drawing on social knowledge as an explanation for the roles they take on and the actions they undertake (e.g. Wiseman 1980). Language and communication are therefore fundamental in shaping as well as reflecting society's assumptions about what is legitimate and what is not (Harmon et al. 2015). Richardson (1987) conceptualized legitimation as an attempt to connect concrete actions to more abstract values. From a social constructionist perspective, these values emerge from societal interactions, which are typically dominated by those with power and authority.

Discourse scholars have embraced this view of legitimation and highlighted how discursive representations function as ideological choices in labelling certain acts as legitimate or illegitimate (van Leeuwen & Wodak 1999, Van Leeuwen 2007). Discursive legitimations are used in text and talk explicitly or implicitly to obtain social approval by answering the (often unspoken) questions of

why something is done at all, and why it is done in a particular way (Van Leeuwen 2007). Legitimations do not have to be preceded by a specific accusation of illegitimacy. Rather, they can be seen as a form of self-defense for real or potential actions that have been or could be criticized by others. Legitimations are often used by an entire institutional field to anticipate and fend off criticism of the practices adopted by a collection of entities in this field.

Van Leeuwen and Wodak (1999) and later Van Leeuwen (2007) conceptualized four broad categories of legitimations. First, authorization draws on traditions, laws and the institutional authority of individuals to legitimize certain practices. Second, rationalization draws on the knowledge and cognitive validity of existing goals as well as uses of institutionalized social action to highlight the utility of current social practices. Third, moral evaluation draws on systems of values that are cherished in society to show how certain practices are consistent with these values. Lastly, mythopoesis draws on narratives in which legitimate practices are rewarded and illegitimate practices are punished. To this typology, Vaara et al. (2006) added normalization, which renders certain practices as natural and taken for granted. In Van Leeuwen and Wodak's (1999) original typology, sub-forms of this type of legitimation were subsumed under both authorization and rationalization.

Especially research in political discourse has studied how powerful actors legitimate themselves and their actions (e.g. Chouliaraki 2005, Van Dijk 2005, Oddo 2011, Reyes 2011). To a lesser extent, scholars in organization studies have studied how large corporations as powerful market participants seek to legitimize their existence, their behavior, changes to their behavior, and their impact on society. These studies have provided insights into meaning-making processes that legitimize corporate action. This work includes studies on legitimations in the context of controversial business practices, such as mergers (Vaara et al. 2006, Vaara & Monin 2010), downsizing (Vaara & Tienari 2008, Erkama & Vaara 2010), or executive pay (Joutsenvirta 2013). In a sustainability context, the rhetoric of oil companies and the social-political struggle over the meaning of sustainable development has been studied (Livesey 2001, Livesey 2002a, Livesey 2002b, Livesey & Kearins 2002).

Further, Breeze (2012) examined the discursive legitimation of oil companies and identified discourses of financial solidity, scientific expertise, and environmental concern as a way in which oil companies address tensions between profitability and responsibility. Fuchs and Kalfagianni (2009) investigated how retailers (re)define the meaning of sustainability to legitimize their size and impact. We add to this stream of research with a study of how companies with inherently unsustainable business models legitimize their value proposition.

Data and methods

So far, the dataset for this study consists of CSR reports from four companies: H&M and Inditex as representatives of the fast fashion industry and FedEx and UPS as representatives of companies of the freight industry. These companies have been chosen, as their core offering have come to be considered unsustainable because of the production and/or consumption processes or the delivery of services involved. These four companies from two industries will, at a later stage, be supplemented with companies from similarly problematic industries. From each company's

website, we collected the two most recent sustainability reports, as we expect them to contain the most elaborate forms of legitimation in view of the mounting pressure all companies face regarding sustainability, accountability and transparency. We did not consider other forms of sustainability communication, e.g. the corporate website, as we expected the sustainability report to be the backbone the companies' sustainability-related argumentations and rationalizations.

We plan to conduct a critical discourse analysis based on a socio-cognitive approach (Van Dijk 2008), but can only present very preliminary results so far. We draw on the legitimation strategies identified in previous research (van Leeuwen & Wodak 1999, Vaara et al. 2006, Van Leeuwen 2007), but plan to keep the analysis open for new forms of legitimation that could emerge and do not necessarily fit the previously identified types of legitimations or could be sub-types of them. We began by closely reading the CSR reports in our dataset to identify justifications, explanations, and defenses through which the organizations we study embrace the paradox of communicating their social and environmental stance while at the same time maintaining a highly unsustainable business model.

Preliminary findings

Since the legitimations identified so far fit four of the above types of legitimations, we have structured our analysis around these four types. For reasons of space, we do not reproduce quotations from the reports, but only provide a mini-summary of our preliminary findings.

Authorization

Authorization strategies were used by companies in connection with practices used by other companies in the same industry. Companies declare themselves industry leaders in sustainability, priding themselves on setting new and higher sustainability standards for the entire industry and thereby serving as catalysts for change towards more sustainability in the industry. Further, companies derive discursive authority from setting themselves up as role models by comparing their practices to the (even) more unsustainable practices of other (unnamed) companies in the same industry. Conversely, they use the authority of conformity by highlighting that their sustainability challenges and unsustainable practices conform to those of all other companies in the same industry.

Moral evaluation

Moral evaluation strategies were used by the companies to argue that their business models democratize markets by enabling consumers and other companies to obtain goods that would otherwise not be accessible to them either economically (i.e. low-price apparel) or logistically (global door-to-door delivery). Further moral evaluations found in the reports include an emphasis on legitimate qualities, such as improving quality of life, creating opportunities for people or creating positive impacts for society, which the companies arguably provide through their core activities. Furthermore, the companies present their sustainability activities as ongoing action targeted at a seemingly achievable solution, without questioning whether the sustainability challenges inherent in their business models can be resolved at all.

Rationalization

Companies also used two different rationalization strategies. First, they draw on economic rationalization, claiming that their business models enable economic growth and create jobs through their business activities, which leads to more welfare for everyone. Second, they draw on market rationalization, suggesting that their business models accommodate the growing demands e of consumers. That way, the companies turn consumers into the causal agents of unsustainable practices, as the companies merely fulfil unsustainable customer demands.

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How much is 'enough'?: Interrogating the value and limits of CSR in the community

Vidhi Chaudri & Asha Kaul
Erasmus University Rotterdam & Indian Institute of Management

Introduction

It is perhaps a cliché to say that corporate social responsibility (CSR) is firmly entrenched as an area of research and practice (e.g., Aguinis & Glavas, 2012). A burgeoning body of scholarship also emphasizes the need to examine CSR in context (see Human Relations special issue call for papers), as "being in flux, determined by negotiated roles and associated expectations that individuals, groups and organizations/workplaces construct and adopt in relation to other actors" (D'Cruz et al., 2021; also Jamali & Karam, 2018).

Guided by these considerations, our paper is an exercise in making sense of a particular phenomenon within CSR research and practice, i.e., corporate community involvement (CCI), or broadly, corporate engagement in community CSR efforts in developing countries. Variously labelled corporate community development (CCD) initiatives, corporate community involvement (CCI), and/or corporate-community relations (CCR), such efforts may encompass a range of programs including education initiatives, vocational training/skill-building, infrastructure, etc. (Degie & Kebede, 2019).

Drawing on relevant literature and the field case of a public sector organization in India, we examine the multidimensional factors that both facilitate and constrain CSR engagement in the community. We use a multilevel approach highlighting the institutional determinants, organizational dynamics, and the nuances of stakeholder engagement to reveal the opportunities and tensions, that, in sum, translate to a difficult balance between leveraging CSR for business (and community) while being burdened by these very efforts.

Method

Our field case is based on a combination of semi-structured interviews with the firm's senior management at the headquarters and regional offices as well as key stakeholder groups in addition to media reports and organizational documents.

Next, we provide a non-exhaustive overview of relevant literature and integrate key case findings to show links with this literature.

Literature and key findings

Institutional considerations for CSR

The literature is too exhaustive to summarize here but, simply put, institutional perspectives offer a much-needed macro perspective on CSR scholarship that help illuminate and explain the systemic nature of CSR in specific and comparative contexts. In addition to extending international CSR

scholarship, pragmatic knowledge of institutional environments is key for organizations from one region looking to establish a presence in the other and vice-versa. Mapping out institutional contexts is considered imperative if organizations are to achieve success especially in emerging market contexts characterized by institutional voids (Khanna et al., 2005). Indeed, Brammer et al. (2012) argue that an institutional lens can deepen the understanding of both, the "diversity" (e.g., cross-national variations) and the "dynamics" (e.g., specific manifestations) of CSR, bringing attention to CSR's "contested and contingent nature" (p. 7). A focus on dynamics permits an appreciation of the different forms of CSR as well as the embeddedness of CSR in different contexts (Brammer et al., 2012; Lindgreen et al., 2009).

Jamali (2014) summarizes the differences in institutional environments in developed versus developing countries. Not only formal institutions (such as laws and regulations, industry associations, civil society groups) but even informal institutions (e.g., religious and cultural norms, values, and practices) decisively shape CSR outcomes. In a more recent multilevel review, Jamali & Karam (2018) argue that CSR research in developing countries needs to fully consider both formal and informal configurations that are at play, and which may not be fully accounted for by conventional notions of national business systems. Although many developing countries are characterized by similar challenges, e.g., unstable, changing or failing structures…higher levels of corruption, weaknesses in regulatory enforcement and financial institutions, governance complications" (p. 46), CSR variations may stem from "countervailing forces" such as geo-politics, cultural, sociohistorical, and religious factors (p. 47). These variations may result in hybridized forms of CSR often with different consequences across contexts.

Our case is set in India, in the northeastern state of Assam. A state rich in oil, industries such as tea and horticulture, and a thriving ecology, Assam's past and present has been volatile, marked by youth activism, separatist movements, and ongoing ethnic conflicts (between Assamese and those they deem 'outsiders'), and tensions with central government of India. In particular, as India's first site of oil discovery, Assam's relationship with oil was a source of identity, inspiring the slogan "*Tez dim, tel nidiu*" ["We shall give our blood, not oil"; Pisharoty, 2016]. We draw on the experiences of a public-sector organization operating in the oil and gas sector with a business presence in Assam. The firm's historical presence in the state and its significant portfolio of CSR initiatives secured it a strong support base, even the symbolic status of proxy government. On the other hand, this symbolism evoked higher and growing expectations from the community to do 'more', failing which the firm found itself at the receiving end of vandalism, operational disruption, and violent protests. Why the firm found itself in conflict with their communities despite substantial CSR engagement and a high CSR spending is a topic worthy of attention in CSR research (see Banerjee, 2018).

Organizational factors influencing CSR (in the community)

The majority of CSR research thus far focuses on the organizational level of analysis broadly classified in terms of ownership; structure or governance; mission, identity and organizational culture; motives; trade orientation/business strategy; and primary stakeholders" (Jamali & Karam, 2018, p. 38). Firm motives, in particular, occupy a central place of interest in this scholarship; however, as Jamali and Karam (2018) note 'motives' need to go beyond instrumental reasons to

include more nuanced perspectives, for instance, how CSR may serve as the relational basis for the firm, community stakeholders, and other actors. Unlike their private counterparts and/or MNCs, public sector undertakings (PSU; also called state-owned organizations) have, with exception, received lesser attention in CSR research.

Historically, PSUs have been integral to India's development. By definition, a PSU is an entity in which the government owns a majority stake; depending on whether the central or state governments own the stake, PSUs are classified as Central PSUs or State PSUs. Created in the post-independence (1947) period with a focus on infrastructure development and expansion, India's economic growth, and employment generation, PSUs primary focus has been on national development as opposed to profit maximization (Kansal et al., 2018; Mansi et al., 2017). The emphasis on nation-building as "a dominant discursive trope in Indian CSR" (Mitra, 2012, p. 138) is particularly true for PSUs. As an illustration of their nation building priorities, a study found that PSUs far exceeded private enterprises in CSR spend during COVID times (Sharma, 2020).

However, PSUs come with their challenges. As our case illustrates, the firm in question often found itself in the crossfire between the community and the government. Decisions announced by the central government—with no direct involvement of the firm—could flare up tensions for the firm, leading to operational obstructions. From blocking office premises to hijacking company vehicles to pilfering oil, communities resorted to multiple tactics to express their discontent with such decisions. In other instances, protests were guided by the assumption was that community grievances would find a better/faster/more satisfactory resolution by blockading the company than appealing to the government with their demands (e.g., for infrastructure development, education or other services). The dual-sided logic meant that the firm was viewed very much as part of the community and frequently held hostage for its PSU status. Even the firm's (mandatory) compliance with national government initiatives incited conflict because it was seen as a diversion of resources that could otherwise be used for the community. Although the firm tried to push back, it also was forced to comply with a small (10-15%) of demands, even when they fell outside the scope of the company's CSR policy. Between continuing to operate in Assam (exit was not an option) and ensuring obstruction-free operations, the firm faced myriad challenges.

Community as stakeholder: The limits of putting community first?

Scholarship on the business-community interface largely relies on the experiences of multinational corporations (MNCs) in developing countries and is predominantly critical of outcomes and consequences for the community and/or development efforts. Waddock and Boyle (1995) note that the origin of 'corporate community relations' was driven by companies' attempt to "cope more effectively with stakeholders in their immediate communities" (p. 125). No surprise then, that 'community' in much of this research (and in practice) has historically come to be defined in territorial and/or geographic terms "where a company is located" (Waddock & Boyle, 1995, p. 125; also McLennan & Banks, 2018; Muthuri et al, 2012). As the authors note, the globalization of business is pushing business to rethink community in a specific locale to multiple communities that may be global and/or dispersed. Whether and how the heterogeneity and plurality of communities has influenced the practice of CSR in the community remains to be explored.

Among the key themes in the line of enquiry is the question how community CSR efforts can contribute to development in a sustainable manner. Of course, business engagement in the community also comes with the larger question of whether business has or should have a role in development, poverty alleviation, etc., domains traditionally reserved for governments. One perspective on this comes from Dunfee and Hess (2000) who argue that done right, private corporations can indeed alleviate human misery. In particular, they note that private business has a competitive advantage over other institutions to use its competence, know-how, and resources to engage in what they call 'corporate humanitarian investment' that is defined as a voluntary action guided by core values, and distinct from corporate philanthropy (Dunfee & Hess, 2000, pp. 95-96). Others argue (e.g., Idemudia, 2010) that structural and systemic deficiencies in CSR obscure the possibility of a meaningful contribution to private corporations contribution to community development. Specifically, Idemudia's (2010) studies of Nigerian oil conflicts illustrate, among others, that "over-emphasis on the business case" and seeing the government as responsible for community development leads to a "clash of worldviews and expectations between communities and oil MNCs" (p. 843). From a community perspective, this difference in perspective is understood as a "violation of the psychological contract" between the two parties that results in negative corporate perceptions and a trigger for corporate-community violence (p. 843; also Eweje, 2007).

Even when the value of corporate engagement with the community is acknowledged as a source of relational capital, challenges stem from implementation processes, (the lack of) community participation and power, and need to identify a sustainable model for such engagement (e.g., Muthuri et al., 2012). As an illustration, Degie and Kebede's (2019) study of LG's community CSR in Ethiopia finds that despite although the company's CSR project was finely attuned to community needs and realities, communities complained of unfulfilled promises, lack of consultation, and a vulnerable position that denied them the bargaining power vis-à-vis LG. The failure of the local government to intervene and enforce company-community agreements gave LG a free pass and "subdued the local community's freedom" (p. 386). As Muthuri et al. (2012) note, a "comprehensible understanding and appreciation of power"—both that of the business and of community stakeholders—is necessary to "facilitate the creation of appropriate participatory structures and processes" that ultimately result in sustainable development and decision-making (p. 371). Indeed, there is a need to not only appreciate the salience of multiple community actors (governments, political and local youth organizations, business, and other stakeholders) but also understand how they attempt strategically "advance their interests...in the context of the institutional voids encountered" (Jamali & Karam, 2018, p. 47).

However, some of these arguments are less applicable in the case of PSUs that are less profit-led relative to their private counterparts. Indeed, the firm in our case made several efforts to align their CSR programs with community needs and realities but the demands for 'more' kept growing. Although senior executives were convinced that the firm's ongoing engagements earned them the trust of the community, they were concerned about how sustainable this approach was. Moreover, balancing the delicate relationship whereby they both enjoyed community support and were easy targets for the community placed the firm in a difficult position. Equally, they were concerns that the firm may have unconsciously created its own mess—in other words, the more they did for the

community, the more aspirational the communities became. Arguably, one needs to view this framing rather critically; however, as our field case suggests, stakeholders were indeed divided in their unwavering support for ad criticism of the firm. Whatever their stance, the groups understood mutual dependencies and no group wanted to sabotage the company.

Implications and conclusion

Drawing on the small but growing line of research examining corporate community initiatives, and a field case, our paper aims to unpack the value and the limits of CSR in the community. We draw attention to multilevel factors—institutional, organizational, and community—to illustrate the opportunities and challenges confronting organizations engaging in community CSR. In doing so, we illuminate parallels with extant research and highlight developments that are not adequately theorized and merit additional research. The focus on a public sector organization presents one such arena worthy of attention.

Pragmatic and conceptual implications are outlined.

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Digital transformation in organizations: Creating a legitimate process of social transformation through CSR communication

Anne-Christine Rosfeldt Lorentzen & Christa Thomsen
Aarhus University

The paper links to the general conference theme "New Challenges in an Age of Digitalization and Disinformation" by proposing a new perspective on the many existing perspectives on digital transformation/digitalization in organizations. The new perspective and the process and reconceptualization suggested aims to capture the interplay between digital transformation/ digitalization, disinformation and new/grand challenges, thereby creating a legitimate process of social transformation. CSR communication plays an important role.

Introduction

Sustainability-driven digital transformation was a key item on the Davos Agenda 2021, the argument being that accelerating such "twin transformation" will be required to rebuild trust and drive a robust recovery after the COVID-19 pandemic (see also Gegenhuber, 2020). Examples of sustainability-driven digital transformation in companies highlighted were for example the French personal care company L'Oréal which employs technology to ensure its palm oil is sustainable, the German delivery group Deutsche Post DHL's GoGreenCarbon Dashboard which helps consumers choose low-carbon shipping, and the Danish energy company Ørsted, which anticipated renewables in 2009 and flipped its portfolio to 75% green by 2018 using analytics, AI and the cloud. Common to these examples is the focus on digital transformation as a tool that can be used to achieve certain benefits. This focus also dominates in the literature where the link between benefits and sustainability, however, is less clear and where the process perspective is almost non existant (see our review of the literature below).

CSR Communication Conference 2022, New Challenges in an Age of Digitalization and Disinformation

In this article, we will argue that there is a need for a broader conceptualization which captures the interplay between digital transformation as a process of rethinking one's business model in light of the availability of digital technology (e.g. Haffke et al. 2016) and grand societal challenges such as climate change, ageing societies and food security, challenges for which companies are increasingly expected to take a co-responsibility in order to contribute to sustainability as the overall goal (United Nations, 2015). Such broad conceptualization is advantageous for both analytical and practical purposes. Thus, the focus of this paper is on the internal process in becoming a digitally enabled socially responsible and sustainable organization. With Stacey (2011), we will argue for a responsive process way of thinking about digital transformation, and with Podnar (2008), we will argue that the process consists of anticipating stakeholders' (here employees') expectations,

articulating a socially responsible and sustainable digital transformation policy, providing transparent and trustful information and managing interactions with stakeholders (here employees) (p. 75). Scholars generally agree that corporate social responsibility is a recognized and common part of business activity, some of the regularly cited motives behind corporate social responsibility in relation to employees as key organizational stakeholders being: employee morale, recruitment and retention (Slack et al., 2015).

Our conceptual paper is structured as follows: first, we outline different perspectives on digital transformation, focusing on the shortcomings related to the dominating conceptualization of digital transformation as a tool versus as a process of social transformation. Based on this, we present the purpose of our research and our research question. Next, we outline our theoretical background, responsive process thinking and corporate social responsibility communication as a legitimacy enhancing practice, offering the conceptual basis to be applied in analyses of digital transformation as social transformation. Third, we propose a reconceptualization of digital transformation as a responsive process that involves communication and interactions with stakeholders (here employees), focusing on the sequential steps in the process and the relationship among the different elements. We illustrate the steps and the relationship among the different elements in a model of analysis. After this, we present a case example. Finally, we discuss the theoretical and practical implications of our research, focusing on its contributions, and conclude the paper.

Perspectives on digital transformation

Our societies are facing radical changes due to digital transformation (Agarwal et al. 2010; Majchrzak et al. 2016; Ebert et al. 2016). This type of organizational change is often – in some variation – described as the implementation and use of new digital technologies to enable major business improvements (Haffke et al. 2016; Hess et al. 2016; Horlacher et al. 2016; Singh and Hess, 2017; Andriole 2017; Chanias 2017; and Hartl and Hess 2017). Recently, Wessel, Baiyere, Ologenau-Taddi, Cha & Blegind-Jensen (2021 p. 102) have developed an empirically grounded conceptualization arguing that "digital transformation activities leverage digital technology in (re)defining an organization's value proposition", and Hanelt, Bohnsack, Marz and Marante (2021, p. 2) have defined digital transformation as an "organizational change that is triggered and shaped by the widespread diffusion of digital technologies". The diffusion of digital technologies, such as online platforms, software applications (apps), artificial intelligence and robotics has enabled a notable transformation in organizational boundaries, processes, structures, roles, and interactions (Cennamo, Dagnino, Minin and Lanzolla, 2020, p. 5), and almost every industry domain is working on initiatives to make use of the benefits of such digital technologies (Reis et al. 2018). Some of these benefits are operational efficiency including automation (Andriole, 2017), improving business processes (Gust et al. 2017), and costs savings (Pagani, 2013). Digital transformation is also associated with increases in several dimensions of organizational performance (Davenport & Ronanki, 2018), e.g. financial performance (Karimi & Walter, 2015) innovativeness (Svahn et al. 2017), improving decision-making and problem solving (Davenport & Kirby, 2016; Kasparov, 2017), firm growth (Tumbas et al. 2015), better reputation (Yang et al., 2012) and competitive advantages (Neumeier et al., 2017).

Common to all these definitions, perspectives and understandings is the functionalist focus on digital transformation as a tool that can be used to achieve certain benefits versus as a process of social construction through communication that will ensure legitimacy and support to the organization's digital transformation strategy (open strategy) among employees and other stakeholders (e.g. Hautz et al., 2019). This is a problem as digital transformation (i) seems to happen at a high velocity or pace (Wessel et al., 2021) because of the rapid digital technological development (Boeriis and Johannesen, 2021) and organizations' need to adopt the digital technologies accordingly in order to continuously stay relevant to customers and other stakeholders, along with (ii) the range with which this type of organizational change effects organizational processes, structures, roles, services/products (Cennamo et al., 2020) and eventually the organization's value proposition (Wessel et al., 2021) due to automatization of tasks, automatization of decision-making, etc. Consequently, digital transformation influences the everyday worklife of many employees, as well as the prospects of their worklife, as the organizational structure, product/service and work practices (Cennamo et al., 2020) will change in the near and distant future. Organizational members might wonder, how often and how radically changes will happen, and with which consequences for them and their lives. Obvious concerns from an employee perspective are: "Will there continue to be a job for me/my colleague?", "Do I/we need to develop new skills, and can I/we do so (fast enough)?", "Do I need to move internally within the organization", and "Can I still identify with the organizational culture as a consequence of a new digital business model?". Concerns, which might keep organizational members from focusing on their tasks at hand, and which might cause them to work against the strategies and planned changes. [MORE]

In order to investigate how the process in becoming a digitally enabled sustainable organization can be approached, the overall research question is focused on the process of digital transformation as social transformation.

Research question: *How can digital transformation be conceptualized as a process of social transformation through responsive process thinking and corporate social responsibility communication as a legitimacy enhancing practice?*

By answering this question, we aim to reconceptualize digital transformation as a process which captures the interplay between digitalization and grand societal challenges, here framed as corporate social responsibility and sustainability. Such conceptualization is new in the digital transformation literature. It is needed as it will allow scholars to focus on the interplay in their analyses and practitioners to approach digital transformation strategy making as an open socially responsible process which, ultimately, will lead to sustainable development.

Theoretical foundation

In the digital transformation literature, the ideal digital transformation is described as a strategic process where 'recipes' for implementing new digital technology are based on strategy and planning

(e.g. Matt et al., 2015, Hess et al., 2016, Kane et al., 2017), whereas this conceptual paper argues for a responsive process way of thinking about digital transformation.

Responsive process thinking

This focus stems from a process perspective on organizations (see for instance Langley (2007) entailing that 'elements' such as people, organizations and environments come to be constituted, reproduced, adapted and defined through ongoing processes (Langley, 2007, p. 171). Responsive process thinking (Stacey, 2011) understands and explores organizations as complex responsive processes. The perspective entails that the global patterns, i.e. population-wide patterns (macro-level), emerge from the interplay of intentions in the local interaction, i.e. complex responsive processes (micro-level). This means that in responsive process thinking (Stacey, 2011), it is considered possible for powerful individuals (managers) to intentionally design and formulate the implementation of a certain way of working in an organization, however, the particularization of the general pattern always involves the interplay of intentions and desires of a lot of actors. Stacey (2011) conveys this point in his book, Strategic Management and Organizational Dynamics – The Challenge of Complexity:

> Clearly, then, no individual person or grouping of persons, no matter how powerful, can choose the population-wide patterns of activity that will continually materialize. Instead, the actual, realized, ongoing, population-wide pattern of activity will continually emerge, where this means that the ongoing realized pattern of activity is not caused by any plan or blueprint for it – the pattern that emerges is not the pattern that anyone planned, although what they were all planning is clearly crucial to what actually emerges. The emergent pattern is caused by the ongoing responsive adjustment of the individual plans and actions of persons to each other. It is caused by the interplay of desires and intentions. (Stacey, 2011, p. 351).

A responsive process perspective (Stacey, 2011) on the phenomenon, digital transformation, means a focus on not only the practices of individuals – but on how the interplay of these individuals' practices unfold over time, i.e. how the digital transformation emerges due to how organizational members respond to each other.

[MORE]

Corporate social responsibility communication

Corporate social responsibility communication has been defined as "a process of anticipating stakeholders' expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or a brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders" (Podnar, 2008: p. 75). We adopt this definition which basically considers corporate social responsibility communication as a legitimacy enhancing practice versus corporate social responsibility communication as moral obligation, sustainability and reputation (e.g. Porter and Kramer, 2006, p. 81). The underlying assumption is that every company needs tacit or explicit permission (legitimacy) from employees and other stakeholders to do business (e.g. Palazzo and

Scherer, 2006). Thus, corporate social responsibility communication needs to focus on communication initiatives related to obtaining and maintaining this permission. In our case, this means that companies who plan to implement new digital technologies need to focus on communication initiatives that will help them to obtain this permission.

Following Suchman (1995), legitimacy is a socially constructed concept based on how organizations' actions are perceived within a "socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574). Suchman (1995) makes a distinction between pragmatic, moral and cognitive legitimacy. Pragmatic legitimacy is an exchange-related form of legitimacy based on self-interested calculations (e.g. digital transformation as a tool to obtain organizational benefits) and an organization's capacity to persuade key stakeholders of its usefulness. Moral legitimacy differs fundamentally from narrow self-interest in that it is based on judgements about whether an activity (e.g. implementation of new digital technologies) is "the right thing to do". Such judgements usually reflect beliefs about whether the activity will lead to societal benefits as defined by the socially constructed value system of employees and other stakeholders. Finally, cognitive legitimacy is what organizations may acquire by conforming to what is regarded as mainstream in business life and taken for granted by the public (e.g. digitalization) (Palazzo and Scherer, 2006; Suchman, 1995).

It appears from this that strategies aimed at gaining legitimacy are multiple and complex. They may range from conforming to stakeholder demands to persuading (e.g. through information and explication) or institutionalizing. Strategies for maintaining or repairing legitimacy may take a more protectionist, monitoring, denying, excusing or explaining form across the three basic types of legitimacy (Suchman, 1995, p. 600). Corporate, social responsibility communication plays a crucial role in the practice of these strategies.

[MORE – legitimacy perspective & specification of impediments in a digital transformation context]

Toward a communication processual conceptualization of digital transformation as internal corporate social responsibility

Based on the above theories and concepts, we suggest the following reconceptualization of digital transformation in a context of grand societal challenges, corporate social responsibility and sustainability:

Digital transformation is a process of rethinking one's business model in light of the availability of digital technology while at the same time anticipating stakeholders' expectations, articulating corporate social responsibility and sustainability strategy, providing true and transparent information about the strategy, and interacting with stakeholders. The process is illustrated in figure (1) below which shows the sequential steps in the process toward digital transformation as responsibility and sustainability: anticipating employees' expectations, articulating strategy and digital transformation strategy making through corporate social responsibility communication as a legitimacy enhancing practice. It highlights the relationships among different elements of the strategy practice, e.g. awareness of the need to seek legitimacy from employees and managing

corporate social responsibility communication tools and interactions with stakeholders related to corporate social responsibility issues.
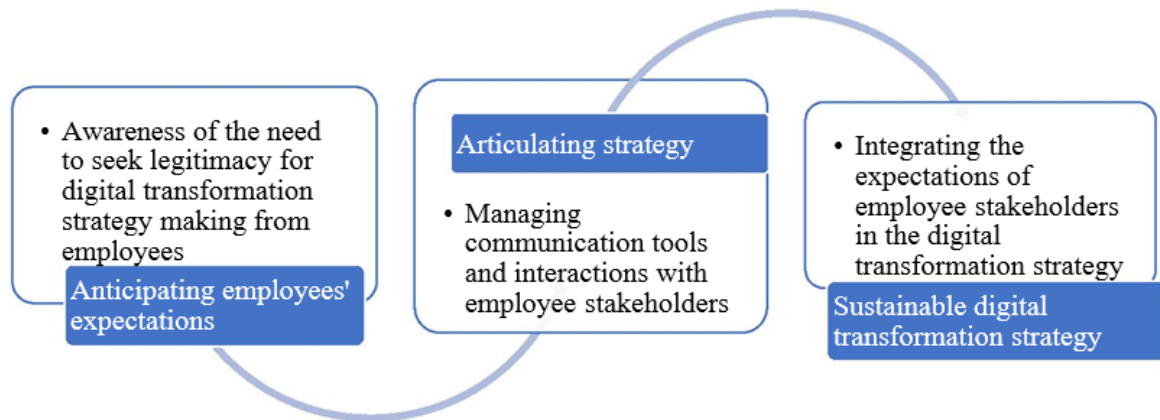
Figure 1: Responsible and sustainable digital transformation process model
[MORE – explaining the model, focusing on outlining the elements/content of the model and the relationships between these. Practices aimed at anticipating employees' expectations, articulating strategy and sustainable digital transformation strategy making are highlighted.

Case example:
Digital transformation and internal/employee social responsibility in [company]
[MORE]

Discussion and conclusion
We have suggested a reconceptualization of digital transformation as corporate social responsibility and sustainability.
[MORE]

Theoretically, our research contributes to the literature on digital transformation by moving away from a focus on digital transformation as a tool to enable major business improvements in a more narrow and self-interested sense and toward a reconceptualization of digital transformation as dynamic processes of stakeholder engagement through communication. It contributes to the literature on corporate social responsibility communication by its focus on digital transformation as corporate social responsibility and sustainability. Importantly, the research contributes to the literature by suggesting a responsible and sustainable digital transformation process model. A case example is used to illustrate the model.
[MORE]

Practically, the research contributes with knowledge on how to approach digital transformation as corporate social responsibility and sustainability.
[MORE]

[MORE: implications, limitations and future research]

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CSR Communication Conference 2022, New Challenges in an Age of Digitalization and Disinformation
A complete list of references will be provided in the full paper.

Assessing and labelling the sustainability of travel packages

Elena Eckert, Edgar Kreilkamp, Petra Thomas, & Stephan Busch
Leuphana University of Lüneburg

Abstract

Recent developments in tourism have highlighted the need for sustainable tourism products that meet the consumers' demand for more sustainability and add value to the industry. While individual components of a travel package, such as the accommodation, are increasingly labelled as sustainable, initiatives that assess the sustainability of the entire travel package have received little attention. This study therefore aims to develop an assessment model that allows for a holistic rating and subsequent labelling of travel packages. The developed model assesses the individual components of a travel package by using sustainable tourism criteria and indicators. Combining multiple services in a single assessment model with a uniform evaluation and weighting approach is an advancement in the field of tourism labelling. Moreover, the developed assessment model is transferred into an online assessment tool that allows tour operators to enter their travel packages for assessment, driving the development of a more digitalised tourism industry. Lastly, the assessment results are translated into a sustainability label for travel packages to communicate sustainable options to consumers, providing them with orientation during their holiday booking.

Purpose of the paper

More than any other event in recent years, the COVID-19 pandemic has acted as a catalyst for global, societal and technological macro trends - also and especially in tourism (Gössling et al., 2021). The accelerated digitisation of communication and information processes is considered a prime example of this development. Likewise, the topic of sustainability has gained even more momentum, slowly becoming an underlying paradigm for all economic activities. This decidedly includes not only concerns of climate and environmental protection, such as decarbonisation of the mobility sector or optimisation of recycling and waste management, but also socio-cultural aspects like fair working conditions and the protection of local culture. Promoting sustainable consumption by providing information is seen as an essential pillar on the way to a more sustainable tourism economy. Therefore, it is necessary to develop new assessment models that can be used to evaluate the sustainability of tourism products to specifically highlight sustainable options in consumer communication. One way of achieving this, is through sustainability labelling that gives travellers the opportunity to specifically look for sustainable options when booking (Penz et al., 2017). Market research confirms that travellers are becoming increasingly aware of the relevance of sustainability aspects, especially driven by the pandemic, and that there is a growing general understanding that sustainability should also be considered when choosing a holiday trip (Booking.com, 2021; FUR, 2022). Despite this increasing interest in sustainable holiday products, research shows that travellers can only take limited sustainability aspects into account when

booking since relevant information is often not available, easily accessible or understandable (Juvan & Dolnicar, 2014b; Kreilkamp et al., 2017). Consumers can only judge the sustainability of a travel package with considerable research effort, as only little information can be found in the communication material of tour operators and travel agencies. Another obstacle when trying to book a sustainable holiday is that only individual services within a travel package, such as the accommodation, are labelled as sustainable. Information on other components of the travel package (e.g. transportation, food, activities) lack further information.

The presented study therefore aims to advance this issue by developing a model and a functioning tool that evaluates and labels the sustainability of an entire holiday trip. Doing so, the research shows how an assessment model can be set up using indicators; how the significance of individual indicators can be determined; and how the aggregation into an overall assessment can be caried out. The approach presented combines the collection, analysis and evaluation of data with the integration of existing data and thus not only drives sustainability assessment and communication but also digitalisation in the travel industry. The research is characterised by a high practical relevance, as the assessment not only offers advantages for travellers in the context of labelling, but furthermore shows potentials for the optimisation of tour operators' own offers in the assessment process. Labelling enables better orientation for intermediaries and customers and can thus contribute to a change in behaviour in the interest of sustainable development.

Main theoretical framework

Tourism sustainability certification and labelling has long been recognised as a useful tool to give orientation to consumers when choosing products or services. The use of labels can increase sustainable travel behaviour while helping companies to differentiate their products from competitive offers (Costa et al., 2019; Penz et al., 2017). Although eco-labels for accommodation businesses are rather common, labels for the entire travel package are hardly to be found. This can be attributed to the fact, that assessing sustainability in tourism is a complex task including a wide range of tools and approaches (Lesar et al., 2020; Schianetz et al., 2007; Singh et al., 2009). Methods for measuring sustainability in tourism usually centre around benchmarking tools (Cernat & Gourdon, 2012), (product) life cycle assessment (Castellani & Sala, 2012; Filimonau, 2016; Singh et al., 2009), environmental auditing (Schianetz et al., 2007), ecological footprint assessment (Castellani & Sala, 2012; Singh et al., 2009) or the use of indicator systems (Choi & Sirakaya, 2006; Lee & Hsieh, 2016; Lozano-Oyola et al., 2012; Singh et al., 2009). Over the years, sustainability indicators have become the most widely used tool for assessing sustainability in tourism (Crabtree & Bayfield, 1998; Roberts & Tribe, 2008; Torres-Delgado & Saarinen, 2014) and therefore also serve as the basis for the assessment methodology presented herein. Structuring the assessment along to the four sustainability dimensions has become a common practice also adapted by the UNWTO Measuring Sustainability in Tourism (MST) framework. It presents a statistical approach to the measurement of sustainable tourism by analysing economic, environmental and social impacts of tourism and subsequent derivation of indicators (UNWTO, 2020).

While research on the assessment of the entire travel package has been scarce, individual components have been explored in more depth by a number of studies: Tour operators'

sustainability practices are addressed by Schwartz et al. (2008) who present a sustainable supply chain management framework for tour operators. Similarly, Agyeiwaah et al. (2017) introduce sustainability indicators for tourism enterprises. Concerning arrival and departure to and from the destination, Gössling and Humpe (2020) propose measures for global air transportation and its implication for climate change. The work of Ritchie et al. (2020) provides further examples of sustainable transport and aviation with a focus on carbon offsetting. Regarding the accommodation, Mihalič et al. (2012) establish a hotel sustainability business model including indicators of sustainable hotel management. In line with this, an instrument for green hotel auditing using indicators has been developed by Hsiao et al. (2014). Closely linked to tourism accommodation is the catering on site. While a vast share of tourism accommodation indicators consider food production and consumption, any catering consumed outside of the accommodation must also be assessed. Lund-Durlacher and Antonschmidt (2019) propose a framework for sustainable food operations in the tourism context. Their framework comprises ecological aspects such as organic production, economic aspects such as resource efficiency and socio-cultural aspects such as food traditions.

Regarding the assessment of the sustainability of an entire travel package, only few concepts have been proposed. Castellani and Sala (2012) use Ecological Footprint (EF) and Life Cycle Assessment (LCA) to evaluate the sustainability of tourism activities. They consider the complete "door to door" travel, the stay in the destination including accommodation, catering, cultural and recreational activities and the initial construction of the hospitality structure. Lastly, Noor et al. (2016) propose 24 indicators for sustainable holiday in the three dimensions of sustainability. However, most indicators remain on a meta-level such as "supporting communities" or "saving water" (Noor et al., 2016, p. 368).

Concerning sustainability labels for tourism, research shows that personal sustainability interest and awareness, trustworthiness, and knowledge of tourism sustainability labels influence consumers' purchasing decisions (Penz et al., 2017; Vinzenz et al., 2019). Often, consumers struggle to realise, recognise, and understand the sustainability attributes of the products they select or book (Tölkes, 2020). As mentioned above, many travellers are very interested in sustainable travel offers, but only few take sustainability aspects into account when booking. Researchers call this an "attitude-behaviour-gap" (Antimova et al., 2012; Budeanu, 2007; Hibbert et al., 2013; Juvan & Dolnicar, 2014a; Miller et al., 2010). This phenomenon describes the discrepancy between the desire to consider sustainable aspects in travel planning and actual purchasing behaviour. Accordingly, the most important aspects of sustainability labelling are comprehensibility, credibility and acceptance. Simple logos and labels have a demonstrably more positive influence on consumer behaviour than complex, information-heavy labels (Penz et al., 2017; Tölkes, 2020).

The literature review highlights the need to develop further approaches that facilitate a sustainability assessment of travel packages in their entirety. However, notable advancements on indicators that measure the sustainability of individual travel package components have been made, which serve as a valuable baseline for this study. In practice, only few initiatives for the labelling of sustainable and combined travel services can be found. These mostly combine various ISO

standards, third-party certifications and internal company benchmarks and do not follow a uniform standard.

Methods

The goal for the development of the assessment model was to provide a highly accurate statement about the sustainability of the travel package while keeping its usage operational. For the development of the model a combination of qualitative and quantitative methods was applied. In a first step, an in-depth literature review regarding existing assessment approaches, assessment models and indicators, sustainability labels and certifications and best practice examples was carried out. Based on existing indicator sets the research team set up an overview of travel components, criteria and indicators for the sustainability assessment. After the collection and systematic categorisation of indicators, saturation in terms of indicator content was observed. Based on the literature review, an assessment model was set up. The assessment model contains travel components which divide the trip into individual building blocks of a travel package. Each travel component is broken down into criteria and each criterion is in turn broken down into indicators. The indicators can be qualitative or quantitative and measure the degree of fulfil towards sustainability on a scale of 1-100 points. Lastly each indicator is assigned a scale, indicating which requirements leads to which rating and is assigned a data source based on which the rating is carried out.

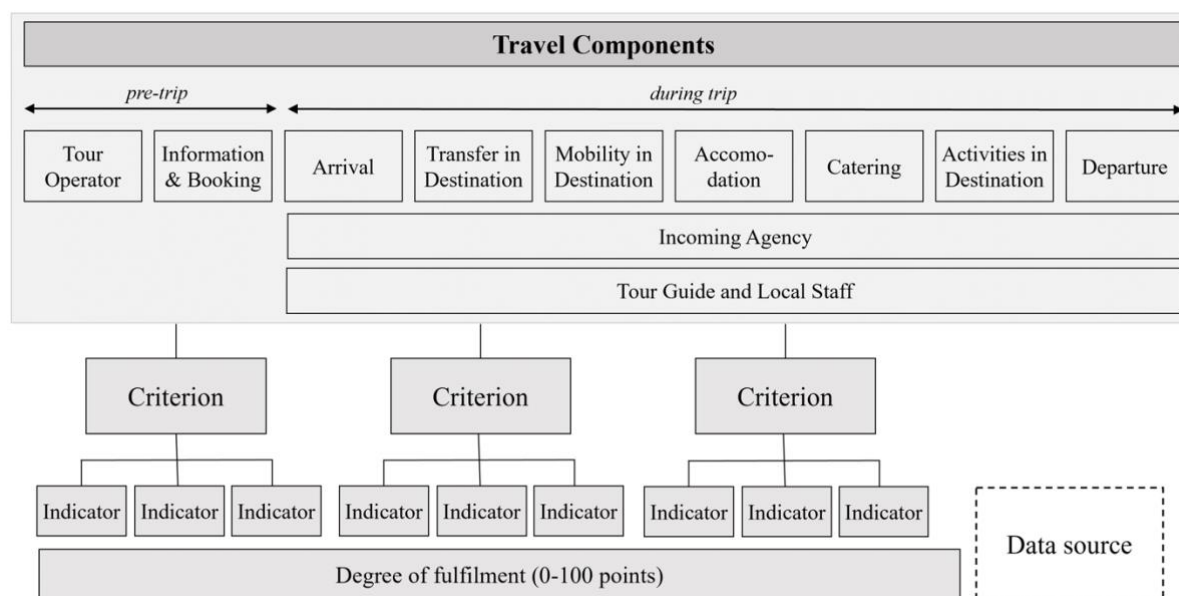*Figure 2: Structure of the assessment model*

The set-up of the model in a three-tiered structure allows for the rating of any travel package as each travel component and subsequent criteria and indicators can be assessed based on the product offer. This structure is particularly expedient in the tourism context which is characterised by very individual and detailed products offered by tour operators.

In a next step, the comprehensiveness, suitability and relevance of the initially chosen components, criteria and indicators was reviewed in five participatory workshops with various tour operators (n=15-25 per workshop). Workshop participants had the opportunity to contribute criteria and indicator suggestions as well as potential exclusion criteria using interactive online tools. Additionally, an online survey (n=25 tour operators) was conducted, in which tour operators could assess individual criteria and indicators in terms of their importance for the assessment and concerning indicator priorities within each component. Furthermore, expert interviews (n=16) were conducted to specifically advance individual topics assessed in more detail. Based on the resulting findings, the model was further refined.

The assessment model is based on a scoring model, which is a highly valued instrument for evaluating different alternatives. Scoring analysis, also called utility analysis, is a simple method of multi-criteria decision analysis (MCDA) which is a procedure for analysing decision or options for action in the context of decision theory (Kumar et al., 2017). Each indicator is given a scale that indicates the degree of fulfilment for which the indicator receives 0-100 points. Scales for each indicator are determined by considering the situation or desired status in similar contexts or industries, by reviewing best-practices or reference conditions, by looking at historical evidence or through theoretical reference condition and stakeholder consultation for "best" and "worst" case scenarios (Bell & Morse, 2003). As with the development of the indicator set, extensive consultation with sustainability experts took place during this step. Each criterion and indicator are further assigned a weight. The weighting scores are determined using rating scales and applying the methodological approach of the Analytic Hierarchy Process (AHP). The relative importance of the indicators is derived based on pairwise comparisons of perceived importance (Vaidya & Kumar, 2006). The use of AHP is a common and proven method in the weighting of sustainability indicators (Lee et al., 2021).

With the help of the target system and the weighting factors for the individual indicators the total score can be calculated through the aggregation of the values. Potentially missing scores of non-applicable travel components, criteria and indicators can thus be transferred via the weighing system. The criteria (j = 1, 2, …, n) are weighted (w) according to their importance, i.e., each criterion is assigned a specific score (s), determined by the degree of fulfilment. The weighted scores of each alternative are added up to a final value (Vi) that serves as a sustainability benchmark.

$$V_i = \sum_{j=1}^{n} s_i \cdot w_i \ \ (i = 1, 2, …, n)$$

In a next step, the completed assessment model was transferred to an online assessment tool, allowing tour operators to enter their travel packages and receive the sustainability assessment for them. For this, each indicator was translated into a question and put into an online survey tool. Conditional logic was set within the questionnaire, since aspects such as the choice of transportation, the type of accommodation, or the type of activities included has an influence of the questions to be asked subsequently. Data exports from the online survey tool were automatically linked to the evaluation model to assess the overall degree of sustainability for each travel package. In a first trial run, 36 travel packages were entered in the survey tool by tour operators and

subsequentially assessed. Based on the results of this trial run, both the format and wording of the questions as well as the structure and content of the indicators in the evaluation model were adapted and refined again.

Results

Based on the conceptual model, a functioning sustainability assessment tool was programmed. The tool is currently operating and can assess entire travel packages. The system was enhanced by linking designed data interfaces (e.g. for carbon emissions values, certified tour operator or hotels) to simplify the data collection process.

The finished model provided the basis for the development of the sustainability label. The assessment not only indicates the overall sustainability of the travel package and the sustainability level of each component but can also specify the degree of fulfilment for the indicators in each dimension of sustainability. Based on the idea that most consumers seek information that is easy to understand and readily available while other travellers that have more prior sustainability knowledge prefer more detailed information, two labels were developed. A simple and one-dimensional label for easy orientation in online travel portals and catalogues and a more elaborate label that gives a detailed breakdown of sustainability information. The first version of the label makes it easy to select sustainable offers, even without being familiar with the multitude of individual sustainability aspects. The more elaborate label provides information for travellers who want to base their purchasing choice more closely on individual sustainability aspects by indicating to what extent environmental, social, economic and climate issues are fulfilled. Both labels were tested with tour operators and consumers before introducing them to the market.

Conclusion and implications

As part of this research project, a theoretical assessment model, a fully functioning assessment tool and a sustainability label for travel packages was developed. In addition to the highest possible methodological accuracy the research team took great care to achieve a high level of acceptance in the industry. The assessment model shows how the sustainability of an entire holiday trip can be assessed using indicators; how indicators can be evaluated and weighted and how results can be aggregated into an overall score. Moreover, the translation of the model into an online assessment tool is described. Finally, a label is introduced that not only finds acceptance with the tour operators but is also credible and easy to understand for travellers. Through the label, travellers can access information on the ecological, economic and social aspects of the holiday trip before following through with a booking. Sustainability is introduced as a quality indicator providing travellers with relevant information when booking a trip. In the long run, the goal of the sustainability assessment and label is to establish this system for the industry as a standard procedure and for travellers to provide more comprehensive sustainability information.

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IV) CSR COMMUNICATION IN A DIGITALIZED & POLARIZED WORLD

Session 3A: Polarization & tensions in a post-truth era

The parasitic organizationality of post-truth communication

Peter Winkler & Dennis Schoeneborn

University of Salzburg & Copenhagen Business School/Leuphana University of Lüneburg

Abstract

Post-truth communication (PTC) presents one of the most pressing challenges to democratic societies today (Maddalena & Gili, 2020; Harsin, 2015). Rejecting the fact-based and truth-seeking endeavor of the enlightenment, PTC tends to spur social distrust and polarization (McCoy et al., 2018; Bennett & Livingston, 2020). Yet, PTC does not only endanger society at-large. It also presents an increasingly pervasive and non-accountable mode of organized social evaluation with detrimental consequences for established organizations that strive for responsible corporate citizenship. Despite this growing challenge, thus far, organization and management studies offer surprisingly little insight into the organizing logics of PTC and how to responsibly engage with them (apart from rare exceptions, such as Knight & Tsoukas, 2019). To tackle this gap, our conceptual contribution pursues three main aims. (1) It provides an overview of central insights on the organizing logic of PTC from extant literatures primarily from the field of political communication and media studies, and it identifies their limitations. (2) We propose a complementary explanation of the organizing logic of PTC and its disruptive impact on formal organizations based on a theoretical perspective that regards communication as constitutive of organizations (CCO) (Ashcraft et al., 2009). We present a model, which explains PTC as a form of *parasitic organizationality* (cf. Dobusch & Schoeneborn, 2015). More specifically, we argue that PTC maintains its own organizing ability at the expense of weakening the organizing ability of targeted formal organizations, incl. corporations. We unfold this parasitic mechanism on the level of interconnecting communication episodes, identity building, boundary drawing, and mobilizing agency. (3) Based on this conceptualization, we derive practical implications for socially responsible forms of corporate engagement with PTC on the level of positioning, monitoring, and response strategies.

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When communication makes communicating impossible: Activists organizing in digital bubbles and the communicative constitution of post-truth's incommunicability

Gastone Gualtieri & Francesco Lurati

University of Lugano

Social media enhanced communication among activists (Castells, 2013) and thus their organizing, as it is essentially a communicative work (Brummans et al, 2014; Bennett and Segerberg, 2012). In particular, thanks to social media new forms of activism emerge characterized by the absence of formal structures. These 'networked activists' are indeed radical self-organizations, relying only on digital networks to organize (Massa and O'Mahony, 2021:5). However, if on the one hand social media made communication within social collectives like activists easier, on the other hand scholars underline how the interaction in social media can make communication between social collectives impossible.

Social media are indeed considered the reasons why today's post-truth environment is populated by several separated 'communities of beliefs' that cannot communicate with one another (Waisbord, 2018; Knight and Tsoukas, 2019). This post-truth's incommunicability is in fact usually linked with the notion of digital bubbles, which refer to digital one-sided environments where like-minded gather and build up their views (Etter et al., 2019; Stroud, 2010). In fact, although collectives in the digital sphere are still exposed to heterogeneous information (Lee et al., 2014), studies suggest that communicating in these closed environments construct different assumptions that would prevent contrasting social collectives to engage in communication with one another (Meyer and Vaara, 2020; Waisbord, 2018; Bennet and Iyengar, 2008). In this paper, we focus on networked activists organizing in digital bubbles to explore how communicating within these spaces may make communication with other social collectives impossible.

The aim is to add to the debate about how the dialogue between organized collectives may evolve in the "increasingly heated and polarized" environment of the post-truth era (Trittin-Ulbrich et al., 2022:2). More broadly speaking, we also want to contribute to expanding organizational scholarship beyond classical boundaries and engaging with "larger changes in the socio-economic life". To do so, we need to further explore how social phenomena constitute organizing in communication, as Schoeneborn et al. (2019:490) suggest.

Theory
Social media as facilitators of communication within activist groups Digital media – and especially social media – made new forms of organizing possible (Schoeneborn et al., 2019). Among these, we

find networked activism (Massa and O'Mahony, 2021) that relies on social media to coordinate and speed up collective action (Briscoe and Gupta, 2016), formalize their structure (Leong et al., 2020), extend their influence and improve message circulation (Tsatsou, 2018), create a sense of groupness (Ghobadi and Clegg, 2015), and recruit more citizens (Murthy, 2018) without the need for structured hierarchical or managerial control. Social media improved these organizing aspects by facilitating communication within activist groups. As Bennett and Segerberg (2012:760) notice, social media communication is key in online activists organizing. It is not only a "mere precondition" of organizing, but it is an organizing principle around which these forms of organizing unfold. This understanding of communication meets the CCO perspective, which conceptualizes communication not merely as reflecting, but rather as constituting social realities, including organizations. Organizing, in this view, does not happen because of communication, but rather in communication (Brummans et al., 2014). In fact, in communication social collectives develop the elements that make them organizational. These so-called 'organizationality criteria' consist of taking collective decisions, establishing an organizational actoorhood, and developing a collective identity (Dobusch and Schoeneborn, 2015).

Therefore, social media are key for activists as they facilitate and enhance communication among members. However, social media are also linked with an aspect of the post-truth era – the incommunicability – that must be considered when it comes to activists communication. Social media as inhibitors of communication between social collectives in the post-truth era Scholars linked the post-truth era – an era wherein authority is no longer the standardising force on public opinion and, consequently, alternative facts and truths emerge (Harsin, 2018; Knight and Tsoukas, 2019; Waisbord, 2018) – with the incommunicability between social collectives having different views. Post-truth's incommunicability is not about usual contrasting framings or positions over an issue. It refers to the inability of certain social collectives to engage in dialogue with one another because they do not share "common frameworks of understanding" (Knight and Tsoukas, 2019:184; Meyer and Vaara, 2020). Indeed, in the post-truth era social collectives may lack shared basic assumptions and this results in situations where different social collectives have "facts-of-the matter [that] are radically different" (Meyer and Vaara, 2020:906). Accordingly, different social collectives are unable to communicate with one another as they were living "alternative realities" (Knight and Tsoukas, 2019:184).

Social media are critical to post-truth's incommunicability since they create digital bubbles. These are digital environments where like-minded people gather and establish only one-sided conversations, producing an echo-chamber effect that facilitates the emergence of highly homogenous views (Etter, et al., 2019; Stroud, 2010). Once different homogenous views are developed separately, incommunicability may be produced. Indeed, evidence shows that collectives do not engage with contrasting arguments and information once they have already formed an opinion (see Lee et al., 2014; Bennet and Iyengar, 2008). In this sense, it is the communication shaping their opinions within the digital bubbles that would constitute alternative "rules and practices [...] to define" the truth and thus would prevent the different social collectives from

establishing a dialogue with one another (Waisbord, 2018:9). However, we still lack an understanding of how "these increasingly different constructions of reality in different communicative spaces" form (Meyer and Vaara, 2020:9). Therefore, to fully grasp how the incommunicability is produced we need to zoom in into the communication practices that take place in this one-sided environment.

In sum, on the one side social media can be seen as a facilitator of communication within social collectives like networked activists, and thus enabling their organizing; however, on the other side, communication on social media – especially within digital bubbles – can be seen as inhibiting communication between activists and other social collectives. Embracing Albu and Etter (2016) and Tsatsou's (2018) calls to further investigate the organizing potential of social media, we address these opposite effects of social media communication on activists organizing. To do so, we explore how the enhanced communication within these spaces may lead to an inability of communicating with other social collectives. In other words, we ask: How does networked activist communicative organizing unfold within digital bubbles so that it becomes difficult for them to engage in communication with those who have different views?

Methods

Empirically, we focus on the anti-5G activism in Italy. Specifically, we analyse the communicative constitution of Italian anti-5G online activism within the Facebook Group "Stop 5G Italia". The group has been created in September 2018 to let people inform about 5G and to discuss its upcoming introduction. As we write, this group has 26.108 members. This case satisfies all the underlying elements of the research question, as a) it is a group of activists relying on social media to organize themselves, and b) 5G-related activism usually presents post-truth elements, such as conspiracy theories and a general mistrust in institutions. We can consider it a good example of networked activism as the group does not belong to any organization and it does not present any formal governance. Moreover, the group presents the structural characteristics of a digital bubble. It is, in fact, a one-sided informational space where no contrasting arguments and views enter the conversation, if not in the comment section. Often, those who comment expressing contrasting opinions are banned from the group.

In line with the theoretical background, we developed a case-based qualitative analysis of the communication practices taking place within the arena where networked activism organizing unfolds. This choice follows the methodological approach of similar works - both theoretically and empirically wise (see Dobusch and Schoeneborn, 2015; Koschmann, 2013). To perform the analysis, we collected all the available content posted in the Facebook Group from January 2019 to December 2020. From this corpus, we selected the posts that gained more engagement, focusing on those that elicited at least 20 comments, as we do not want to include in the analysis elements that were not discussed enough within the group. The final dataset consisted of 129 posts and roughly 3800 related comments. To analyse these texts, we adopted Strauss and Corbin's (1990) three-stage process for coding qualitative data. By adopting this analytical approach, we mimicked similar

empirical works (see Koschmann 2013; Massa and O'Mahony, 2021). Following their examples, we enriched our data with three semi-structured interviews with members of the activist group. We based the sampling on the level of interaction within the group, choosing three of the most active users. Through the interviews, we validated our emerging findings and grasped complementary data on the purpose, nature, and overall dynamics of the activist group.

Findings

Our analysis shows that the communicative interaction constitutes a narrative about 5G and that the activist group organizes in and through this narrative. As this narrative becomes an organizing principle, we observe two effects of the narrative on the activist group: it radicalises and seals up the group's view about 5G. This makes activists unable to communicate with those actors who do not share the same narrative.

The narrative about 5G as an organizing principle. Within the Facebook Group "Stop 5G Italia", a narrative is collectively constructed around 5G. The storyline tells about evil elites who want to control, manipulate, and in some cases kill people through the introduction of the 5G technologies (comment, S.D., 07/05/2019; A.B., 25/03/2020; E.V., 26/07/2019). The evil elites do not want people to see their secret plan, and therefore they promote the 5G as great progress for humankind (post, R.Z., 28/12/2019). To do so, they pay servants like health institutions (comment, R.R., 31/05/2020) traditional media (comment, R.P., 18/04/2020), and trolls – professionals who infiltrated the group to make members believe that the 5G is harmless (post, S.G., 12/09/2019). According to the narrative, group members are freethinkers that discovered the elites' plan and that fight against it (comment, S.A., 18/04/2020; B.S., 25/04/2019; N.L., 24/06/2019). This fight includes public information, boycotts of 5G products and, in some extreme cases, confrontational actions such as tearing down 5G towers (comments, S.S., 20/05/2019; M.S., 18/11/2019). This narrative works as an organizing principle, as it a) provides direction for collective decision-making (such as boycotting 5G-related products); b) creates groupness (by creating different characters and defining group members as one of those) and c) characterises the collective (by, for example, imposing identity traits such as 'freethinkers'). By working as organizing principle, the narrative produces two effects on the activist group.

Radicalising effect. The radicalising effect refers to the ability of the narrative to shape the interpretation of new pieces of information so that they fit into the narrative itself. This makes the group's view radicalise more and more. In fact, by making any additional input (for example, news) match with the existing narrative, the narrative is backed up with new evidence, thus reinforcing over and over. For example, on 10/21/2020, P.O. posted a piece of news within the group about Sweden preventing Huawei to get the 5G frequencies in the country. In the comment section, activists celebrate the news. R.O. underlines that some governments "use their heads". G.C. says that Sweden should be a "reference point" in the war against the 5G. G.B. admires Swedish people because they "prohibit the stupid, useless, and killing 5G". Actually, Sweden was not giving the frequency rights to Huawei, but it was not preventing the introduction of 5G1. However, the biased

interpretation that the narrative imposes on the news makes it further evidence supporting the narrative, thus reinforcing it.

The sealing effect refers to the ability of the narrative to make the communication between people embracing different narratives impossible by linking certain opinions with specific narrative identities. Indeed, some characters are legitimate speakers (for example, the heroes), while others are not (for example, the villains' servants). Based on the narrative, those who express a pro-5G opinion are attached with a villain-related identity and thus simply delegitimised as speakers. By delegitimising all the speakers proposing challenging views, the group's view on the issue is sealed up from any potentially disconfirming argument and understanding. This makes communication between those who embrace the anti-5G narrative and those who do not impossible. For example, on 10/06/2020, I.D accused M.G. to be a troll. M.G. thus answered: "According to you [I.D.], everybody is a troll, I just expressed my opinion". The following comment of I.D. states that they do not want to hear M.G.'s opinion and concludes that "it is clear that you are in favour of the 5G [...] therefore you are pro-establishment. In my opinion, [...] you are like a TROLL". As we see, if someone expresses an opinion that is not in line with the heroes' one, she/he is a troll (so, one of the villains) and the communication is made impossible between the two parts. In other words, the narrative does not allow any dialogue as it delegitimises a priori any challenging view by imposing a strict link between opinions expressed and narrative characters' identities. In this sense, the incommunicability between the two parts occurs because of this narrative-based delegitimisation practice.

Discussion and conclusion

Data show that networked activists constitute a narrative about 5G that works as an organizing principle within the digital bubble. As this organizing principle develops, the narrative radicalizes the collective view and seals it up from external challenges. This produces incommunicability with actors not believing in the same story. In light of that, we believe our findings contribute to two literatures.

First, we enrich the literature on activists' organizing on social media. So far, the literature presented social media as a facilitator for communication – and thus organizing – among activists (Bennett and Segerberg, 2012). By focusing on activists organizing in digital bubbles, we show how the enhanced communication on social media may prevent them to communicate with social collectives having different views. We label this phenomenon 'digital bubbling', referring to self-sealing communication practices occurring in closed informational spaces – the digital bubble – that result in incommunicability. In this sense, the digital bubbling can be seen as a side-effect of the enhanced organizing opportunities that social media provides to activists. Indeed, narratives provide organizations with direction, order, identity, and identification (Kuhn, 2017; Chreim, 2005; Humphreys and Brown, 2002), but they may also lead to the inability to engage in communication with others when they are constructed in closed discursive spaces.

Secondly, we contribute to the literature on CCO (Brummans et al., 2014) in two ways. On the one hand, we contribute by showing how organizations' boundaries are constituted in communication. In our case, the communicatively constituted narrative within the group helps delineate the boundaries of the organization by excluding all those who do not embrace it. On the other hand, we contribute to the discourse on organizationality (Dobusch and Schoeneborn, 2015). In our data, the constitution of the narrative ensures coherence among the three criteria of organizationality and thus facilitates their emergence. Indeed, the narrative characterises the group with specific identity traits, which channel collective decision-making, and define them as a specific agent in the 5G case. In this sense, organizationality criteria develop around the narrative, which bridges and coordinates the three elements. Building on that, we can argue that highly coherent organizational narratives block the disordering properties of communication by enhancing its ordering force (see Vásquez and Kuhn, 2019). In fact, the narrative constituted in these peculiar spaces seems to make new interpretations impossible by imposing the reiteration of existing meanings over and over and – thus – helping organizing emerge.

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Vulnerable audiences: Individual differences in the predisposition to share fake news

Michal Chmiel & Gareth Thompson

Royal Holloway University of London & University of the Arts London

Background

COVID 19 has, and will have, inarguably negative and profound effects on people despite their geographical location. Worryingly, it has also exacerbated existing inequalities among certain groups – for example, among those identified as more vulnerable were those individuals suffering from worse mental health, in poverty, ethnic minorities, and LGBTQ+ communities. All of them are said to be at greater risk of loneliness (Jones et al. 2021). Abundant research also shows the negative impact of the pandemic on self-esteem among students, care takers and various other professions. At the same time, governments, politicians and communicators have been faced with the growing problem of audiences' reluctance to accept health-related guidance or science-based advice.

WHO has observed the pandemic to trigger a 25% increase in anxiety and depression. This condition cannot be effectively addressed without receiving professional support and is said to ameliorate the negative response to the pandemic. Similarly, early research shows that narcissism and machiavellism increase the perception of threat during COVOD-19 (Hardin et al. 2021). As previously hypothesised by Turel and Gil-Or (2018), narcissism may be a moderator in the process of sharing fake information whereby the act of sharing is a coping mechanism aimed at dealing with low self-esteem.

Given this pattern of evidence, it would be interesting to investigate how a state of depression, narcissism and loneliness can further affect sharing fake information. Fake News sharing (for the definitional discussion see Tandoc et al. 2017) is distinguished form disinformation as the later of the terms implies the deceptive intent of the source (e.g. Greifeneder et al. 2021), while the goal of the study is to identify motivations of sharing fake information without making assumptions about harming or deceiving others.

Aims/Purpose

This is the second part of a project aimed at tackling situational and interindividual factors associated with sharing fake information. The focus of this study is to help communication practitioners to better understand audiences that may be predisposed to sharing fake information. In particular, the purpose of the study that follows is to explore how individual differences in loneliness, depression and narcissism contribute to receiving and accepting untruthful content, as well as drive their propensity to share such material on social media. It is hypothesized that depression and self-esteem will explain the likeability of sharing fake information while narcissism will be moderating this relationship.

Methodology/Design

The study follows a quantitative, linear regression-based model. Loneliness, depression and self-esteem will be treated as independent variables and narcissism will be considered a moderation in sharing fake news (dependent variable). Moderation model will be tested using bootstrapping technique.

Responses from 240 participants were collected as per sample size calculations provided by G*Power (Faul at al. 2009). After collecting demographic and social media use information, participants were asked to complete Narcissistic Personality Inventory (Emmons, 1987; Raskin & Hall, 1979), Beck Depression Inventory (BDI) (Beck et al., 1996), and the Revised UCLA Loneliness Scale (Russel et al. 1980). In the next step, a fabricated fake news about alleged risks associated with COVID-19 post was presented. In order to create this content, information found on a Twitter account of a well-known UK anti-vaxxer and journalist was analysed. Shorter tweets from this account were integrated into a 200-word long text. No new information related to COVID-19 vaccination program was created for the purpose of the study. After presenting the stimulus, participants were asked to assess the credibility of the information and likeability of sharing it among their communities and via their social media accounts.

After the study, all participants received thorough debrief information explaining the manipulation, fake COVID-19 information and were suggested several credible sources with vaccination information. They were also encouraged to participate in the Covid 19-vaccination programme.

Results/Findings

Results are in the collection phase. Initial results confirm the moderating role of narcissism in sharing fake information about COVID.

Discussion/Conclusion/Summary

Collection of results in progress.

Implications

What are the implications for clinical practice for rehabilitation and assistive technology, AT practitioners, or health care delivery generally? How could it inform policy?

The public communication style of many governments has combined authoritarianism with paternalism in order to compel citizens to comply with loose guidance and obey new and often hastily-imposed laws restricting freedoms. Results of the study call for a change in this approach and taking into account individual level factors when communicating information, especially to more vulnerable audiences, as well a minorities.

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Exerting online pressure on organizations: A social control theory of sanctioning crowd emergence

Wesley Helms, Laura Illia, Michael Etter, Marco Caserta, & Ludovico Nuccio

Brock Brock University's Goodman School of Business, Université de Fribourg, King's College London, IE University & Sapienza Università di Roma

Abstract

Digital media increasingly facilitate stakeholders to monitor and exert pressures on organizations to live up to their responsibilities. In this paper we examine the origins of sanctioning crowds, those aggregations of individual audience members that communicatively vilify organizations and are increasingly present in online environments. Departing from growing research on crowds that organizations catalyze and mobilize on their behalf, we engage in an inductive, machine-learning enabled study of organizational audiences on Twitter whose members formed a range of sanctioning crowds in response to the transgressions of Italian banks between 2011 to 2014. We ask two sequential questions: what roles do individual audience members play in crowd emergence and how are these roles activated into sanctioning crowds? Our analysis of 8055 Twitter users and 23,528 tweets reveal that audience members played three informal social control roles in monitoring firms: as economic, ideological, and power-driven agents. Our subsequent analysis shows that these roles were activated to form sanctioning crowds by the moral transgressions of firms and the stigmatizing labels that members occupying these roles initiated, re-appropriated, and echoed to make sense of, and form shared accounts about the firm(s) deviance. In conclusion, we propose a social control theory of sanctioning crowd emergence and discuss how our work extends burgeoning theory on those audiences and crowds that monitor and sanction organizations.

Purpose of the paper

Managers and scholars are increasingly aware of the presence of crowds in organizational environments (Felin et al., 2017; Kudesia, 2021). Defined broadly, crowds are aggregations of individuals that emerge from diverse organizational audiences to actively relate to firms, their actors, and their activities. We differentiate crowds from other organizational forms in that, rather than their members being solely defined by a collective identity, they are connected through common accounts (Tarde, 1969; Surowiecki, 2005) in support of, or against, an organization(s) (Butsch, 2008; Durupınar et al., 2015). While crowds are a more temporary and, seemingly, 'disorganized' form of organizing (Bennet et al., 2014), there is a growing awareness that they have important implications for organizations. Research on organizations (Reicher & Potter,1985), their strategies (e.g., Franzoni & Sauermann, 2014; Acar, 2019) and their communications (Arvidsson et al., 2016) has predominantly conceptualized supportive crowds of funders, fans, idea generators (Kozinets et al., 2008; Arvidsson et al., 2016), and activists (Kavada, 2018) that positively relate to

firms along with how firms, entrepreneurs, and social movement organizations (SMOs) catalyze their development and mobilize their members' energy to their benefit (Prpić et al., 2015).

However, many crowds that form around organizations are neither supportive nor easily managed. Crowds are often composed of members that are connected by a negative relationship to organizations seeking to punish them by vilifying them and their activities (Stott & Drury, 2000). Traditionally described as "mobs" (Butsch, 2008; Schweingruber, 2000) with members categorized by a range of negative names (e.g., "trolls" or "instigators") in this paper we define them as sanctioning crowds, aggregations of individual audience members that vilify organizations. Rather than seeing these crowds as raging and senseless collectives, scholars are increasingly aware that those that compose them have degrees of strategic intent (McPhail, 2017) and engage in interactive sensemaking activities that energize their aggregation (Kudesia, 2021). In this paper, we build an initial theory on the origins of these sanctioning crowds that increasingly occupy organizational contexts.

Conceptualizing sanctioning crowds and their origins is imperative to theorizing organizational contexts increasingly defined and challenged by online environments (Luo et al., 2016). The onset of social media has further reduced impediments to accessing and spreading information, communicating with others (Etter et al., 2019), and assembling to shame organizations for their transgressions (Toubiana & Zietsma, 2017). This access for seemingly unlimited individual audience members has energized the formation of crowds. Beyond the motivation of monitoring and speaking out on social media against organizational transgressions (Wang et al., 2021), status, monetary, and professional opportunities of social media may create additional incentives to participate within sanctioning crowds. At the same time, due to the loose nature of crowd boundaries, other individuals may be unaware that their activities are contributing to broader vilifying crowd behavior. Organizations must now attend to sanctioning crowds with members that are driven by diverse backgrounds, energized by different incentives and technology, and whose accounts can more easily spread to garner the attention of broader audiences. We ask two sequential questions: what roles do individual audience members play in crowd emergence and how are these roles activated into sanctioning crowds over time?

Main theoretical framework

In this paper we argue that key to understanding the origins of sanctioning crowds is theorizing the role of individual audience members in the social control of organizations that is exerted through communicative acts. Organizational deviance scholars have offered an abundant stream of work demonstrating the activation of different social control agents among organizational members of audiences in response to the transgressive events and activities of firms (Greve et al., 2010). Audience members that evaluate and sanction the transgressions of organizations, such as regulators (Sitkin & Roth, 1993), media (Zavyalova et al., 2012), social movements (King & Soule, 2007), and industry bodies regulators (Jonsson et al., 2009) take on roles as social control agents, engage in efforts to ensure that organizations adhere to the norms and rules of society (Black, 1984). Following Marx's (1972) arguments that crowds form among individual members of society to assert social control over targets, we assert that key to understanding the audience origins of

sanctioning crowds is theorizing the informal social control roles individual members of organizational audiences play and how they are activated into crowds (Black, 1984). Individual SCAs vary in the formal and informal ways of monitoring and sanctioning (Black, 1984). While individuals in formal SCA roles, such as judges, lawyers, and politicians can use their social positions (such as institutionalized professions and governing roles (Ozcan & Gurses, 2018) to punish firms for transgressions, individuals in informal SCA roles lack institutionalized positions. Despite lacking formal authority these individuals voluntarily monitor and sanction firms by vilifying them (Warner & Roundtree, 1997) and, at times, aggregate with others into crowds that share and spread their vilifying accounts.

Conceptualizing sanctioning crowd emergence from a social control lens reframes their emotional interactions and aggregation as driven by these members desire to make sense of firm transgressions and to interact with others to punish firms for not adhering to social norms and rules (Black, 1984). In addition to focusing on crowd members' emotionality or a central figure's frames in guiding their mobilization, social control scholars have argued that individuals engage in labeling processes to exert control over targets (Becker, 1973). Particularly the use of negative, often stigmatizing labels during interactions to define the deviance of a third party (Ashforth & Humphrey, 1997). This reflects broader research on organizational stigmatization as being dependent upon members of audiences engaging in communicative labeling contests to define the deviance of organizations (Devers et al., 2009). When applied to the origins of sanctioning crowds, this suggests that labels used among audience members during interactions support sensemaking processes that shape how members of audiences come to understand firm transgressions and their shared, negative relationship with the focal organization.

Finally, utilizing a social control lens of sanctioning crowds and their members can enable research on the accounts that energize their members, placing attention on their content and how they conceptualize transgressive organizations as well as how they should be treated. For example, audiences use a broad range of accounts to sanction firms ranging from analogies (Ferns et al., 2021) to participating in public narratives (Toubiana & Zietsma, 2017) defining them as deviant and calling for them to be held accountable. Rather than conceptualizing sanctioning crowds as chaotic 'mobs' without strategic intent, the content of their accounts vilifying firms can enable theory on their intentions. Guided and informed by these observations from the literature, we ask two questions in this study: what roles do individual audience members play in crowd emergence and how are these roles activated into crowds over time?

Methods

We engage in an inductive study of 2,834,127 tweets regarding four major Italian banks (MPS, BNL/BNP, UC, and ISP) involved in a series of transgressive events from 2011 to 2014, and the self-descriptions of the 8,055 Twitter users that "tweeted" about them. We utilized machine learning techniques to guide our inductive analysis and modeling of crowd formation. We study Twitter data from a series of scandals that involved four major Italian Banks between January of 2011 and December 2014. While some of these transgressions, namely those violating written laws and regulations were sanctioned by formal SCAs (such as fraud and illegal trading (derivative) scandals

that were formally investigated and led to settlements and court proceedings) other perceived transgressions, namely those violating moral norms, but not legally codified, (such as suicides associated with bankruptcies and public accusations made against them), did not result in consequences from formal SCAs. This lack of sanctions coincided with the increased adoption of the social media platform, Twitter, where individuals started to voice their disapproval of bank activities. Twitter allows individuals from a broad range of professional, personal, and organizational role backgrounds to share and spread information (news and opinions), receive and respond to information (comment on, support, and forward "tweets"), as well to aggregate with others around a range of topics (follow others, create hashtags such as #banksters). In 2011, many Italians turned their attention to commenting and spreading negative content on Twitter regarding banks' transgressions.

We took a stepwise approach to our analysis, combining quantitative machine learning and qualitative analysis (e.g., Aranda et al., 2020). Driven by our initial observation after the MPS scandal erupted in 2013 we, first, informed our qualitative coding with a series of machine learning indicators from text mining - such as Vector Space Modeling (VSM) text analysis, Structural Topic modelling (STM) - and a series of descriptive (e.g. n° of followers, n° retweets) and inferential indicators (e.g. estimate effects) of tweets and users. Second, once we explored these indicators, we analysed the data qualitatively through manual coding (Gioia et al., 2013). Particularly, we iterated between categories and triangulation among the authors and literature to assess commonalities and divergences in our interpretation of data of users and tweets. This iterative process was applied in our study to inform three analyses on the processes of sanctioning crowd emergence. First, we identified the roles of organizational audience members on Twitter. Second, we analysed and identified labels that these users created and we analysed dominant accounts around which individuals aggregated. Third, we explored dominant accounts, to examine how the use of labels and activation of SCAs shaped and contributed to the emergence of crowds using such accounts.

Overview of findings

Our analysis revealed that many individual organizational audience members that monitored banks over time played one of three roles as SCAs: economic roles, members reporting being on social media by professional career and career advancement motivations; power roles, members reporting being online in order to garner, create, access, and influence networks; and ideological roles, members reporting being online to share and pursue ideals and aspirations. While these individual audience members displayed diverse motivations for being on Twitter across our data, they collectively used their social media roles to voice disapproval (and support) of banks and their behaviors during the investigated time period. This individual and collective use of social media to shame banks reflect informal social control roles taken by individuals to voluntarily monitor bank behavior without formal sanctioning power. In the following section we present a summary of our findings of the empirical analysis of crowd emergence.

Period I: Rule-based Transgressions and Non-Crowding among Economic and Power SCAs

Our initial analysis of the first period revealed that events involving firms breaching legal, regulatory, and industry rules activated economic and power SCA roles. Audience members in these roles mainly drew from marketing labels put forward by banks to either support or disapprove of the bank's activities. Hence, no sanctioning crowd emerged. Cumulatively the echoing of organizational labels by economic and power SCAs led to accounts that were fragmented on the topic of whether banks and their behaviors were deviant or to be supported.

Period II: Moral Transgressions and Sanctioning Crowd Formation Among Ideological SCAs

While crowds did not form based upon rule-based transgression in phase I, they did arise when bank behaviors were linked to social or physical harms in the second time period. From January 2013 to December 2013 these moral-based transgressions activated ideological SCAs from audiences who introduced and interacted around stigmatizing labels to make sense of banks' behaviors. These stigmatizing labels became a part of blaming and shaming accounts that spread among other ideological SCAs energizing sanctioning crowds. Cumulatively, interactions of ideological SCAs around diverse stigmatizing hashtags and language in our tweets describing MPS as a "criminal" and "harmful" organization led them to aggregate around and broadly share sanctioning accounts to blame and shame them for transgressions.

Period III: Moralized Rule-based Transgressions and Sanctioning Crowd Maintenance by Ideological, Economic, and Power SCAs. Our third period (January 2014 – December 2014) analysis revealed that, after the moral transgressions of our second period, the transgression of rules by banks activated all three SCA roles. As was the case with the first period, transgressions during this timeframe were associated with the violation of laws and regulations. However, unlike the first period these rule-based transgressions activated ideological SCAs in addition to economic and power SCAs which tainted these transgressions in a much more moral way, what we call moralized-rule based transgressions.

Our analysis revealed that economic and power SCAs echoed and co-opted the stigmatizing labels introduced by ideological roles during the second period to become a part of shaming and scrutinizing accounts. These accounts spread among broad economic, power, and ideological SCAs energizing crowd formation. In conclusion, in this third phase audience members in SCA roles aggregated around labels that stigmatized banks as corrupt actors forming accounts calling for banks existing and future activities to be monitored and investigated due to their corrupt nature.

Theory development and discussion

In the article we summarize our findings and blend our theoretical dimensions with existing theory (Golden-Biddle & Locke, 1993) to propose an initial social control theory (Black, 1984) on the origins of sanctioning crowds. We will eluminate illuminate the emergence of crowds through the activation of informal SCAs from organizational audiences responding to the moral transgressions of firms. In doing so we theorize the key role of ideological SCAs introducing stigmatizing labels during sensemaking processes to establish the shared deviance in accounts that crowds aggregate around and the subsequent role of economic and influencer SCAs reappropriating those labels in crowd formation. We will then discuss how crowds have emerged as new social control agents that can put pressure on organizations to fulfil their corporate responsibilities.

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Session 4A: Digitality & performativity

Rethinking corporate transparency in digital CSR communication: A performative perspective

Christiane Høvring & Sophie Esmann Andersen
Aarhus University

Purpose

The emergence of digital communication technologies, including social media platforms, has accentuated the need for corporations to be more open and transparent towards their (critical) stakeholders in their CSR efforts (Stohl et al., 2016; Albu & Flyverbom, 2019; Plesner & Husted, 2020). However, the social media platforms are shifting the power dynamics and increase the complexity of debates between the corporation and the (critical) stakeholders (Castello et al., 2013), thus accelerating and intensifying stakeholder critique of CSR efforts. The purpose of this paper is to empirically explore the tensions of CSR transparency in a digital CSR communication context.

Design/Methodology

The study is based on a single case study of how the communication of the global meat producer, Danish Crown's CSR project "Climate Controlled Pig" concept unfolds among multiple stakeholders. Building on an ante-narrative (e.g. Boje, 2001) and counter narrative (e.g. Bamberg & Andrews, 2004) analytical tradition, the paper focuses on the narrative performativity of CSR transparency.

Preliminary findings

The study contributes with empirical insights into how transparency is transformed in the interplay between communication processes, technologies and social practices. The findings show that the corporation cannot determine what corporate transparency in a digital CSR context is; rather the social media users transform transparency into a performative concept by constantly challenging, reworking and twisting corporate transparency.

Originality/Value

The study brings new insights into our understanding of how tensions may potentially provide new opportunities for informing and qualifying corporate transparency practices and processes.

Performative tweets: An analysis of the digital discourse surrounding organizational carbon offset practices

Alexandra Barrueta

University of Manchester

Keywords: Theories of practice, performative communication, CCO, social media, twitter, carbon offsets, CSR

Background

In December 2015, with the adoption of the Paris Agreement under the United Nations Framework Convention on Climate Change (UNFCCC), a shift occurred in climate governance: Legally binding reduction targets were replaced with voluntary pledges, creating a scope for more stakeholders to be involved across diverse landscapes through an iterative process in which "performances, symbols and narratives appear to be just as important as the production of rules, institutions and instruments" (Aykut et al., 2021, p. 521).

It is argued that the benefits of an iterative process such as the one set forth in the Paris agreement not only allows for a more diverse group of stakeholders to contribute to climate governance through knowledge exchange and capacity building. Although the agreement puts forth several objectives, it's the 'net-zero' term that really catalysed these pledges into being and, according to the U.N., 196 countries, 11,355 cities and 12, 957 companies had made relevant pledges as of July 2022 (Global Climate Action & NAZCA, 2022).

While the growing number of net-zero pledges paints an optimistic picture, criticism of the targets has indicated that these net-zero pledges draw away attention from the fact that immediate and urgent action is still needed (Black et al., 2021). As Darby (2019) puts it: "the 'net' in 'net-zero' masks a range of loopholes" and companies have quickly adopted mitigation strategies rather than reduction ones.

Communication, innovation and governance scholars have long argued that discourses, narratives and symbols constitute key elements in the making (and unmaking) of global orders; while scholars seeking to understand why we struggle to agree on crucial issues when it comes to climate change policy claim 'distinct perceptions' as a key factor "preventing society from achieving consensus and taking collaborative action" (Shi et al., 2020).

Research purpose

With the democratization of climate discourse arising from the Paris Agreement, the door opened not only for organizations to contribute to the conversation, but for stakeholders to join in as well. Through official hashtags, dedicated channels and chat rooms and interactive posts such as competitions or surveys, COP21 created an environment where digital communication was just as important as what was happening in the negotiation rooms. This trend of growing interaction with

stakeholders can also be seen in organizations, where having an official twitter, Facebook, LinkedIn, blog and even YouTube channel are now considered normal. Researchers now look to social media to understand the growing dynamics between organization and stakeholder as well as any potential performative and constitute effects these communication practices can have (See: Albu & Etter, 2016; Cho et al., 2017; Christensen & Lægreid, 2020; Effing et al., 2011; Inauen & Schoeneborn, 2014).

Our research contributes to what has been identified as a "lack of research regarding new possibilities for stakeholder communication in the age of social media" (Inauen & Schoeneborn, 2014) by asking the questions:
RQ1: What are the characteristics of carbon offset communication on social media?
RQ2: How do stakeholder communication practices constitute and legitimize corporate discourse surrounding carbon offsets?

By addressing these two research questions, we begin to understand how organizations engage with stakeholders on social media with the purpose of legitimizing their offsetting practices, and how stakeholders respond, engage with or co-create new enacted realities.
Further, it helps identify whether the communication is constitutive of the organization by identifying if external stakeholders contribute to organizational strategy and disclosure of offsetting practices, or whether they stem from the organization themselves and are merely disseminated to the general public through social media platforms.

CCO
Traditional views on communication see it as a tool for disseminating information, or as a vehicle that carries information with which stakeholders form perceptions about organizational practices (Laasch & Conaway, 2014). However, with the popularization of social media platforms, stakeholders are no longer simply passive receivers of corporate communication, rather, they can engage in "ongoing, situated and embodied process whereby human and non-human agencies interpenetrate ideation and materiality towards meanings that are tangible and axial to organizational existence and organizing phenomena" (Ashcraft et al., 2009, p. 34).
The view that stakeholders can contribute to the creation of social phenomena through their communication practices on social media is in line with the communication as constitutive of organization (CCO) view. CCO views study the performativity of communication (Cooren et al., 2011) and focus on conversational practices, "whereby organization is accomplished in situ […] and organizations become stabilized as recognizable actors through textual representations" (Gond et al., 2016, p. 453). Communication research has addressed how stakeholders can contribute to the meaning making process of organizational values (Jaakson, 2010; Kowalkowski et al., 2012) and how online discussions about CSR practices can contribute to the practices being seen as legitimate (Colleoni, 2013; Holmgreen, 2021), however, how these interactions can constitute and co-create corporate strategy and communication related to carbon offsetting is still unknown.

Legitimacy

Communication scholars have adapted and expanded the idea of legitimacy from works on institutional theory. Colleoni describes 3 types of legitimacy that are relevant: pragmatic, cognitive and moral, with the latter being "a positive normative evaluation of the organization and its activities" (2013, p. 228) while Fernando and Lawrence (2014) describe legitimacy as an organization meeting the expectations of society in a "social contract", and go on to explain that these contracts are made up of explicit (legally binding norms and regulations) and implicit (stakeholder expectations) terms. One challenge organizations meet in the face of establishing legitimacy is the continuous change in society's norms and expectations. Communication scholars have looked at social media communication with stakeholders as a way for organizations to co-constitute organizational meaning around CSR (Colleoni, 2013; Monfort et al., 2019) and lessen the risk of so-called "legitimacy gaps" (Fernando & Lawrence, 2014).

Seeking to understand the relationship between corporate communication strategies (Morsing & Schultz, 2006) and organizational legitimacy, Colleoni (Colleoni, 2013) describes the following framework:

"Legitimacy is theoretically defined as the congruence between stakeholders' social expectations and corporate […] agenda and empirically described as the quality of the match in terms of similarity of attention and affective orientation towards related […] themes (p. 323). With the availability of massive data produced in social media sites and an asset of new algorithms having been developed, it has become possible to deploy data mining techniques such as opinion mining and sentiment analysis in order to monitor and analyse stakeholder' opinions. The affective orientation of a tweet is defined as its sentiment valence score and is measured as the average of the word's valence in the tweet normalized with the length of the message" (p. 236).

Methodology

This study began by looking at organizations that were considered to be responsible. By cross referencing news articles with the search terms 'net-zero', 'carbon reduction', 'responsible' and 'cop26' a list of 10 organizations was made. This list was then further narrowed by collecting 10,000 randomized tweets about the organization's carbon reduction strategies and running a sentiment analysis on them to identify general stakeholder sentiment toward the organization.

General sentiment analysis was run on the term 'carbon offsets' across twitter users for the years corresponding to the study in order to identify sentiment trends and compare them to corporate discourse. Further, official organizational websites, blogs and disclosure in the form of annual and sustainability reports were analysed alongside the twitter communication to see if the organization's twitter account reflected actual strategy.

In order to address our research questions, a two-stage methodology has been developed. Firstly, to address our first question, RQ1: What are the characteristics of carbon offset communication on social media? we turn our analysis on organizational communication. We dissect all the communication practices on the official organizational twitter and code them by communication

strategies: informing, responding, engaging and co-creating (Laasch et al., 2018) using our coding scheme (Table 1).

Table 1 Coding Scheme

	Informing	Responding	Engaging	Co-creating
Post origins	Organizational account	Organizational account	Organizational accounts/Stakeholder accounts	Stakeholder account
Communication characteristics	All posts with comments and interactions disabled	Comments and responses are enabled, but organization doesn't engage with them.	Comments, responses and engagement with posts are encouraged and actively seeked.	Communication begins from an account other than the organizational one, where stakeholders and the organization actively participate in discourse.
Type of posts	-	-Providing organizational updates and announcements. -Providing information and reports from other organizations. -Sharing or re-tweeting stakeholder posts. -Using conversation to resolve conflict-selective. -Mentioning other twitters with @-function without attempting to engage in conversation.	-Asking for specific feedback. -Asking for participation in a survey/poll. -Asking to become involved with the organization through use of twitter. -Responding (via the @ function) to stakeholder posts. -Using conversation to resolve conflict-general.	-Post threads endorsed by the organization (by highlighting them on their page of re-tweeting them). -Using @ function to engage stakeholders and join the conversation.

Here, "all communication practices" includes all posts on the official organizational timeline related to "carbon offsets", "offsetting", "net-zero", "reforestation", "carbon reduction" along with similar terms and hashtags. These terms along with language and start and end date parameters were inserted into R-studio using the official twitter API to collect tweets. This resulted in a total of 22,584 tweets collected which were saved in a .CSV file and imported into NVIVO where they were manually coded for relevance to our terms, this resulted in a dataset of 17,681 tweets. Next the tweets were coded to determine bundles of communication practices. The tweets were then divided into tweets originating from the organization and those originating from stakeholders to create two datasets for comparison.

Once the bundles of communication practices are identified, latent semantic analysis (LSA) and sentiment analysis is run on the dataset to identify patterns of importance as well as affection attributed to what they are saying. This same analysis is then run on dataset 2 (stakeholder tweets) and a comparison is made between attention and affective orientation to determine legitimacy. Once this is done, it is then cross examined with the first analysis done in order to determine if patterns of communication practices influence legitimacy or not.

Initial findings

Carbon offsets emerged as an outlier in the organizations' CSR practices as stakeholder sentiment changed drastically in a relative short period of time from fairly positive or neutral to negative. More in-depth analysis of the twitter data showed the windows in which the organization tweeted about carbon offsets correlated with periods in which sentiment was either positive or neutral, however, the sustainability reports show no indication of altering either the pre-determined sustainability or CSR strategies. Further, all the organizations showed higher engagement with stakeholders during periods where general sentiment was more positive overall. For the organizations considered more legitimate, periods with relatively low sentiment correlate with a no-contact strategy wherein organizations stopped including the term offsets in their twitter communication entirely.

Corporate websites, blogs, press releases and annual and sustainability reports all used the term offsets regularly over the periods studied, however, the communication on twitter regarding the term was markedly less. Indicating that potentially social media communication practices and corporate disclosure communication practices follow different strategies.

From 2010-2017, 7 out of the 10 organizations used the term offset on their official website or in their corporate disclosure, but not in their twitter communication. In 2018, sentiment analysis shows a rapid uptick in positive emotions related to offsets, further, 9 our of the 10 organizations began to communicate using the terms offset, therefore enacting the practice of communicating about carbon offsets. In 2021, no organizations used engagement or co-creation strategies around the term offsets, stakeholders continued to tweet at and about the organization about offsets and a sentiment analysis of these shows predominantly negative emotions related to the term.

Out of the 10 organizations studied, only 4 used engagement strategies and only 1 used co-creation; these organizations had a more positive overall sentiment towards their communication about offsetting (46% and 53% respectively) while organizations that only used the informing strategy showed higher numbers of negative sentiment (mean of 72%).
LSA showed high deviation between stakeholder and organizational attention across all the organizations, but it was higher in organizations that limited their communication practices to the informing and responding strategies. There was no significant difference between the organizations using engagement or co-creation.

Preliminary findings point to stakeholder communication behaving performatively to the organization's communication strategy, while not necessarily altering the CSR practices themselves. We expect to find higher indications of legitimacy in instances where the organizations are using higher levels of two-way, symmetrical communication. We theorize that organizations that simply use social media to communicate and don't use the engagement or co-creation strategies as much have lower levels of legitimacy as measured by twitter data. Furthermore, we believe stakeholder sentiment regarding the discourse surrounding offsets will be more positive in

instances where they can constitute the discourse along with the organizations, further supporting our theory that higher degrees of communication strategies are beneficial for corporate communication.

Discussion

Research has shown that in order to gain legitimacy, organizations engage in CSR activities and reporting (Fernando & Lawrence, 2014) and this leads to disclosure-related decisions. Environmental disclosure is seen as a strategy to enhance environmental legitimacy (C. H. Cho & Patten, 2007; Milne & Patten, 2002) and, although has the potential to increase legitimacy amongst stakeholders, organizations have to be careful that the communication and disclosure is not seen as disingenuous or "greenwashing" (Cormier & Magnan, 2015; Kuo & Chen, 2013).

Findings show that organizations that engage in higher order communication strategies are perceived as more responsible by stakeholders, regardless of general sentiment regarding offsets. Organizations that simply use disseminating strategies (informing and responding) result in varied results between neutral and negative sentiment towards the organization's use of communication regarding offsets, indicating a need for further research into stakeholder perception of communication strategies.

The purpose of this research is to extend the applicability and predictive power of legitimacy theory in communication studies by investigating to what extent social media communication practices are interrelated to organizational legitimacy amongst social media users. This is done by exploring the bundles of practices used by official organizational twitter accounts to discuss their carbon offsetting practices and how this discussion compares to stakeholder discourse surrounding the term. Using twitter data allows for real time examination of the discussions as they occur, highlighting the importance of the research for practitioners and academics alike.

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Communicating CSR in the digital age: Insights from an emerging economy

Mavis Amo-Mensah

University of Education Winneba

Purpose

Technological advancements and innovations have created new ways through which companies produce and co-create Corporate Social Responsibility (CSR) messages with stakeholders. While extant literature suggests that internet-based applications have accelerated digital adoption of CSR communication opening up new opportunities for multi-stakeholder dialogue, studies have also emphasised the negative implications of digitisation for CSR communication. This study explores how a leading multinational company in Ghana communicates CSR in the wake of the current shift towards digitisation. The study also examines the challenges the company faces arising from the adoption of digital media for CSR communication in the host country.

Methodology/Approach

The case study was based on semi-structured interviews with CSR managers and individuals involved in specific CSR projects to understand how the company harnesses the digital revolution for CSR communication. Thematic analysis is applied to interpret the data.

Findings

The results indicated that, following the organisation's new mission statement which adopts a digital agenda, there have been some considerations of use of digital media to communicate about CSR. Even though the company recognises the usefulness of utilising digital media for building CSR relationships, the study revealed that stakeholders are interested in and prefer more localised and community-based approaches to CSR communication. The findings suggest that the traditional media (radio, television and press), along with face-to-face interactions including durbars, forums and special events, are significantly more effective to optimise gains from CSR communication, consequently, these are adopted to satisfy the host community's interest. The study further revealed key challenges the company faces in making the move to digitalising CSR communication, including lack of digital know-how, inadequate technological infrastructure, particularly in rural areas, and gaps in digital access.

Practical Implications

Insights from the study indicate that a much more grassroots-oriented approach that reflects contextual perculiarities may work in unique contexts that have challenges leveraging digital tools for CSR communication. The findings imply that the pace of technological innovation, particularly in emerging economies, requires reorientation for digital adoption of CSR communication.

Originality/Value

The paper accentuates many significant areas for future research in terms of the opportunities and challenges of using digital technologies for CSR communication in emerging countries.

Keywords: Communicating CSR, Social Responsibility, Digitisation, Challenges, Emerging country

Paper Type: Research Paper

The effect of cybervictimization on corporate accountability expectations & digital well-being

Jan Breitsohl, Nuttakon Ounvorawong, Des Laffey, & Ben Lowe
University of Glasgow & University of Kent

Background

Studies report that customers increasingly experience being bullied by other customers in online brand communities (e.g. Breitsohl et al., 2021) and this has been described in the psychology literature as cyber-victimization (Álvarez-García et al., 2017). It thus comes as a surprise that research in marketing on cyber-victimization has remained scarce. The small amount of extant work tends to rely on qualitative observations of customer comments in OBCs (e.g. Ewing et al., 2013) and focuses on why cyber-victimization occurs, rather than measuring its impact. In particular, the marketing literature offers little insight on the psychological process victims go through, and how this may influence their online well-being and expectations towards a brand.

Aims/Purpose

To address these gaps in research, we test how victimization incidents (severe vs mild) impact upon customers' negative online well-being, and their corporate accountability expectations. We further explore how the theory of stress and coping (Lazarus and Folkman 1984) – proposing that the impact of cyber-victimization on customers can be explained by their emotional appraisal (here: anger) and choice of coping strategies (here: retaliation and avoidance) – may help to explain the underlying psychological process that customers undertake when experiencing cyber-victimization.

Methodology/Design

We use a survey-based scenario experiment, generating respondents from panel data provider Qualtrics. The final sample (n = 378) consisted of 65% female and 35% male participants, with the majority aged between 25-34 years (21%), 35-44 years (19%), and 45-54 years (21 %). We ran between-group one-way ANOVAs and a series of mediation analyses (PROCESS, Model 6).
More details of our experimental design will be presented at the conference.

Results/Findings

ANOVA results indicate that cyber-victimization significantly increases customers' negative online well-being and their corporate accountability expectations, and that this is more attenuated in mild compared to severe cases of victimization. The mediation analyses highlight that to understand victims' corporate accountability expectations and negative online well-being, it is crucial to consider how they appraise the situation emotionally, and the coping strategies they choose thereafter. We show that customers' emotional appraisal (anger) and coping strategies (retaliation and avoidance) fully mediate the effects of victimization (severe vs mild) on victims' negative online

well-being, and partially mediate the effects of victimization on victims' corporate accountability expectations (only when the retaliation is used).

More details of our results will be presented at the conference.

Discussion/Conclusion/Summary

Our findings contribute to the scarce knowledge on how cyber-victimization impacts upon social customer journey in OBCs by providing the first insights on two central outcomes that have been discussed at a conceptual level, but not quantitively explored. We also contribute to marketing theory-building by offering an empirical model which applies the theory of stress and coping to the context of victims in OBCs. We thus respond to calls for research on hostile C2C interactions on social networking sites in general (Appel et al. 2020), as well as calls for the impact on victims' online well-being (Ounvorawong et al., in press), and corporate accountability expectations (Dineva, Breitsohl, and Garrod 2017).

Implications

For practitioners, our findings raise awareness about the novel digital phenomenon of cyber-victimization, and how it influences social customer journeys in OBCs.

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V) SPECIAL SESSIONS

Invited Panel I: AI-generated content & its implications for CSR Communication

Peter Seele, Laura Illia, Elanor Colleoni, & Dennis Schoeneborn

University of Lugano, IULM University Milan, Université de Fribourg, Leuphana University of Lüneburg, Copenhagen Business School)

Panel contribution no. 1

From boosterism to skepticism and back: 10 years of research into AI ethics & automated CSR reporting

Peter Seele (University of Lugano)

This introduction note to the panel serves as an overview of CSR communication research dedicated to digitalization and AI over the last ten years. It tries to trace how the roller-coaster of utopian and dystopian trends and perceptions of digitalization impacts CSR - and, in turn, how CSR impacts digitalization and AI. From the early years of boosterism and solutionism up until the skepticism of today. Taking the example of standardized taxonomic CSR-data and the role of regulators and analysts for automated reporting, this panel contribution addresses the emergence of digitalization and AI within CSR communication as a research field and when it became 'mainstream' in a hindsight perspective (hindsight bias included).

Panel contribution no. 2

The performative power of Artificial Intelligence: AI-text generated disinformation and social evaluations

Elanor Colleoni (IULM University Milan)

Social evaluations are socially constructed, collective perceptions of firms. Social evaluations are a critical social control mechanism that ensures companies conform to socially appropriate behaviors. However, in this "evaluation-obsessed society, the information circulating is often not accurate, or partisan. and coming from low prestige sources. Growing evidence on disinformation diffusion have shown the growing diffusion of fake news and manipulative communication with the goal of manipulating public debate and evaluations. Extant research indicates that fake news is increasingly spread by

Invited Panel II: Stakeholder engagement through digital technology: An academic-practitioner dialogue

Laura Marie Edinger-Schons, Corinna Krome, Uwe Lübbermann, Riccardo Wagner, & Matthias Wenzel

University of Mannheim, mosaique and Utopia Lüneburg, Premium Kollektiv, Hochschule Fresenius, Leuphana University of Lüneburg

Panelists:

Laura Marie Edinger-Schons, University of Mannheim

Corinna Krome, mosaique and utopia Lüneburg

Uwe Lübbermann, Premium-Kollektiv

Riccardo Wagner, Hochschule Fresenius

Organizer/Moderator:

Matthias Wenzel, Leuphana University of Lüneburg

Description

The "age of digitalization and disinformation" is partly carried by the emergence of digital technology such as forums, social media, and videoconferencing. This technology has produced new ways of "stakeholder engagement", i.e., the involvement of stakeholders such customers, suppliers, partners, politics, and NGOs in organizational communication about issues in play. Such digital technologies partly even promise to "democratize" organizational communication. In turn, their day-to-day use also reveals constraints in engaging stakeholders substantively through such technologies, such as dispersed or even polarizing debates that do not generate a consensus about issues in play. While digital technology is an omnipresent and irreducible part of contemporary organizational communication, we know little about the role of such technology in engaging stakeholders. Therefore, this panel session will provide a vanguard forum for academics and practitioners to share and discuss the observations of and experiences with stakeholder engagement through digital technology.

Artificial intelligence (AI) specialized in text generation, which generates large-scale content difficult to distinguish from that of humans. Spreading credible information about organizations with great ease and on a large scale may have a performative effect on the perception of a firm legitimacy and reputation. However, little is known about the mechanisms of opinion dynamics when third party fake agents enter the conversation. Using agent-based simulation, in this panel, I am going to present how social evaluations about a company can change when fake agents are inserted into the conversation.

Panel contribution no. 3
Investigating the role of AI text agents in (multi-stakeholder) deliberation processes:
Two empirical studies
Laura Illia (Université de Fribourg)

The applicability of an Artificial Intelligence (AI) text agents in organizational communication is debated. AIs are considered promising for simple tasks such as promotion or dyadic communications. However, they are lacking humanness in a complex situation in which they are required to communicate with more actors or to judge a situation in ethical terms. In this presentation, I will challenge these assumptions. I will present the results of two pilot studies that study the degree to which a non-human AI text agent (GPT-3) may undertake a human-social actor role in an organization when it deliberates in a multi-stakeholder setting and when it is in front of an ethical dilemma. These pilot studies test two things: first, the degree to which an AI's humanlike language is constitutive of a multi-stakeholder deliberative process; second, the degree to which an AI can be queried with prompts that increase its humanness in terms of ethical judgment.

Panel chair/discussant: *Dennis Schoeneborn (Copenhagen Business School & Leuphana University of Lüneburg)*

Corporate & Marketing Communication Association
E-mail: conference@csr-com.org
Web: csr-com.org