CSR COMMUNICATION CONFERENCE 2017

PROCEEDINGS

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EDITORIAL NOTE

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The fourth International CSR Communication Conference held in Vienna in September 2017 welcomed 110 academics and practitioners coming from 22 countries on all five continents. Of the 108 research submissions nearly 70 were accepted and presented in 15 parallel panels. This results in an acceptance rate of 62 percent for CSRCOM2017. Aside academic presentations, the conference bridged scholarly and practice perspectives by hosting presentations and plenary discussions with members from academia and practice.

The great interest in the conference indicates that studying aspects of the communication of CSR as well as concepts of responsible communication has evolved into an important field of CSR research – from a management, communication, political as well as socio-psychological perspective. At CSRCOM2017, again, a strong "core" of academics and researchers returned to attend the conference, showing that CSR communication is institutionalizing within the academic community. But there was also a considerable number of "newcomers" attending the conference. On the one hand, more and more, practitioners are complementing the academic field. On the other hand, there is an emerging group of young scientists, which was reflected in the high density phd workshop at the conference. Thus, with great pleasure, we observe that the academic community of CSR communication scholars is growing and forming steadily.

At CSRCOM2017 we detected some important developments in the research on CSR communication. While contributions to the first CSRCOM in 2011 showed strong concern with questions of the role of media and media outlets in CSR communication, we saw a focus on digital media and on the effects of CSR communication at CSRCOM2017. Other research areas like issues of strategy, management, engagement and reporting are of continuing interest to CSR communication scholars. The conference proceedings presenting these contributions reflect these themes.

The proceedings are divided into the following twelve sections:

1. CSR in crisis and critical situations
2. CSR issues and stakeholder involvement
3. Industry perspectives of CSR communication
4. Media responsibility
5. Theoretical and research aspects in CSR
6. CSR reporting
7. Digital CSR communication

8. CSR language and storytelling
9. Regional and cultural perspectives on CSR communication
10. Effects of CSR communication
11. CSR employee communication
12. Management and strategy of CSR communication

The Vienna conference chairs thank the conference committee and initiators of CSRCOM (Wim El-ving, Ursa Golob, Klement Podnar, Anne Ellerup Nielsen and Christa Thomsen) for granting their trust and letting us organize CSRCOM2017 in Vienna. We furthermore express our gratitude to all conference contributors. Specifically, we thank the conference keynote speakers, Professor Sankar Sen, Annemarie Harant and Peter Lazar, as well as the organizers and participants of the plenary discussions. We thank all presenters, discussants and participants from academia and practice for sharing their novel ideas and thoughts and for contributing to the enrichment of the debate on CSR communication. Finally, we thank our dedicated and excellent conference team as well as our spon-sors for their support.

1. CSR IN CRISES AND CRITICAL SITUATIONS

Decoupled CSR in crisis communication: A Latin-American perspective

Abstract

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Purpose
This paper seeks to analyze the communication process carried out by companies in response to environmental incidents in Latin America, by considering decoupling (the mismatch between appearance and reality) and legitimacy related issues.

Design/methodology/approach
This research is based on two methods. Firstly, we adopt a case study analysis of a major environmental incident involving a North American-based mineral coal production company in Colombia. Second, a content analysis of several public sources (e.g. media sources, press releases and sustainability reports) was performed in order to allow for the linking of theory and practice.

Findings
This study found that in an attempt to defend its legitimacy, the company used decoupling in its CSR communication as both an attempt to suppress crisis (hiding) and as a crisis response strategy. Contrary to the expected negative outcome, this decoupling strategy held limited implications for legitimacy.

Research limitations/implications
The outcome of the study shows an important link between legitimacy and CSR communications in crisis scenarios. However, due to the constraints of a single case it is acknowledge that the paper has limitations for generalization.

Originality/value
This paper represents an atypical case that enhances existing theoretical approaches – the perceived notion that decoupling mostly has limitations for legitimacy is strongly questioned in this research. This outcome reflects the potential impact that the geographical context may have on the company's crisis communication strategy and ultimately its legitimacy.

CSR effects on the company.
The case of ÖBB's activities for refugees

Abstract

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Purpose
When in the summer of 2015 unprecedented numbers of refugees traveled through Austria, not only public and governmental authorities were challenged to provide support, but also the corporate sector. Various companies responded to the challenge by organizing relief actions, among them Austrian Railways (ÖBB), whose activities included special trains, shelters and corporate volunteers. In this research, we analyze the effects of this initiative on the company.

Design
An online survey was conducted in May of 2016 which was completed in full by N=171 persons.

Findings
Almost half of the participants mentioned ÖBB's activities for refugees in an unaided recall question. Recall is influenced by people's memory of specific activities and communication measures about the initiative. People freely recalling the initiative expressed a significantly better CSR image and identification with the company; they also expressed a stronger intention to speak positively (PWOM) about the company's CSR activities. Mediation analyses show that the influence of recalling the initiative on PWOM is mediated by CSR image and evaluation of the CSR initiative.

Research limitations/ implications
The study shows positive effects of CSR activities. It indicates that specific communication measures can improve recall which drives image and consequently favorable behavior.

Originality/value
This research provides a real world test for the effectiveness of CSR activities and communication in the context of a highly critical societal situation, and sheds light on the moderating and mediating processes that drive the effects.

Getting the 'right' CSR insurance: When CSR activities buffer or bolster the adverse impact of corporate scandals on marketing outcomes

Abstract

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Purpose
The present study provides insights into when and how companies can benefit from an insurance-like mechanism of CSR in light of a corporate scandal and why prior CSR investments might even enforce negative consequences of a corporate scandal.

Design/methodology/approach
Hypotheses tests are based on a longitudinal field study involving a real world corporate scandal and subsequent lab experiments to uncover the underlying theoretical mechanisms.

Findings/Research implications
Whereas some researchers advocate investing in CSR initiatives to build up a stock of moral capital that can act as an insurance mechanism in case of corporate scandals, others argue that CSR investments lead to higher expectations of moral conduct amongst consumers and can therefore trigger even more negative consumer reactions in case of a negative event. The findings of the present study reconcile these conflicting theoretical perspectives, by showing that the applicability of each perspective depends on the (in-) congruency of CSR and scandal domain.

Practical implications
Corporate scandals often lead to serious financial and reputational damage for companies. The study offers novel insights into the up- and downsides of prior CSR activities in times of corporate scandals and guides managerial decision-making regarding the 'right' strategic CSR domain investments.

Originality/value
In light of two conflicting mechanisms with which prior CSR investments might affect a company in the face of a corporate scandal, the current study uncovers the specific CSR/scandal domain as a key dimension that harmonizes both theoretical perspectives.

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Hope and pride as antidotes to negative crisis emotions: Integrating "halo" in temporal framing in crisis communication

Abstract

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Purpose

Coombs and Holladay (2015) pioneered the emerging research line connecting corporate social responsibility (CSR) and crisis communication, examining the role of CSR as a crisis risk. Focusing on the emotional impact of CSR during crises, this study posits that, for organizations having a "halo" reputation, proper dosages of positive emotions (e.g., hope and pride) induced by CSR messaging (e.g. CSR history and/or commitment) can function as antidotes to publics' negative crisis emotions such as anger, anxiety, fright and sadness (Jin, Pang, & Cameron, 2012). Temporal focus is added in the proposed CSR-integrated crisis framing approach, through information subsidy or direct messaging: Whereas pride is an emotion felt about the past, linked to CSR history, hope is an emotion felt toward the future, manifested in CSR commitment where CSR is an integral part of actions facilitating crisis relief and recovery.

Design/methodology/approach

This conceptual framework emphasizes on theory building. Next steps include empirical tests via experiments.

Findings

The effectiveness of integrating CSR in crisis messaging can be assessed by measuring positive vs. negative emotions, publics' crisis resilience, and their intention to support the organization after crisis. Crisis type, crisis responsibility attribution, CSR skepticism and distrust will be taken into consideration for building a clear strategic roadmap.

Originality/value

This study integrates CSR in organizational crisis strategies, capitalizing on positive emotions associated with CSR communication (e.g., hope and pride), which help CSR and crisis communication theory building and enhance corporate communication practice.

Injecting organizational conscience into the pharmaceutical industry: EpiPen's failure to link legitimacy and CSR

Abstract

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Purpose
The EpiPen controversy highlights the clear relationship between corporate social responsibility (CSR) and legitimacy. Mylan raised its price more than 450 percent on its EpiPen, an epinephrine auto-injector to stop anaphylaxis, inciting consumer outrage that was swift and damaging to Mylan's organizational legitimacy. This paper analyzes Mylan's attempt to address its widening legitimacy gap (Sethi, 1977) through its CSR disclosures.

Design/methodology
The essay rhetorically analyzes Mylan's CSR disclosures for their ability to have a positive effect on its corporate legitimacy (Heath & Palenchar, 2009). The paper draws on values advocacy theory (Bostdorff, 1994) to assess Mylan's ability to demonstrate moral legitimacy in its employee and consumer targeted communication, through its involvement in a pharmaceutical industry campaign called Innovation Saves, and in its partnerships with patients groups and physicians.

Findings
Though Mylan followed many of the suggested responses to repair legitimacy gaps (correcting communication, changing organizational behavior), its emphasis on profits overshadows anything else it does or says. It demonstrates insincere attention to rising CSR expectations.

Research limitations
Future research should collect data from company public relations professionals in addition to conducting rhetorical analysis.

Practical implications
The essay offers industry wide correctives to better integrate organizational management with conscience.

Social implications
Mylan confused what it could do with what it should do, becoming synecdochal for the United States pharmaceutical industry's inability to demonstrate commitment to CSR.
Originality/value
From one Facebook share, Mylan spiraled into a severe legitimacy crisis, highlighting the power of social media to initiate change. In the digital age, companies who pursue moral legitimacy through more dialogically based rhetorical strategies are poised for greater success.

2. CSR ISSUES AND STAKEHOLDER INVOLVEMENT

Responsibility of corporations from the citizens' perspective

Structured Research Summary

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Introduction
Current research on how corporate responsibility is evaluated and perceived tends to suffer from the following limitation: It focuses on corporate social responsibility (CSR) activities, where the term "responsibility" is usually defined very narrowly. Based on a more elaborated concept of responsibility this study aims to explore the different types of expectations citizens' have concerning corporations' responsibilities.

Conceptualization of responsibility
Concerning the first limitation, this study does not rely on a given definition of CSR but concentrates on the term responsibility itself. Remarkably, within CSR research the term itself is hardly debated (Jarolimek and Linke, 2015, p. 53). According to concepts within the fields of German-speaking philosophy, sociology and business ethics, responsibility is seen as a social-ly constructed ascription (e.g., Lenk and Maring, 1993, p. 225; Gerhards, 2004, p. 17; Seidel, 2011, p. 58). Evaluating such ascriptions, responsibility can be operationalized as comprised of at least two or more dimensions. Literature gives different specifications of the appropriate number of dimensions (Seidel, 2011, p. 38).

In this study, assessments of responsibility are seen as comprised of at least four dimensions: A sender assigns responsibility to a subject (person or organization) relating to a specific object including a normative judgement. Those four dimensions are obligatory, while evaluating the rationale behind the normative judgement is optional. Thus, there will be different views, expectations and assessments of the responsibility of corporations. But it will be one aim of this study, amongst others, to investigate if there are generally accepted assessments or common patterns of ascriptions of the responsibility of corporations.

According to the dimensions of responsibility assessments in this study, citizens represent the sender dimension, and corporations mainly function as subjects of responsibility. Of course other plausible subjects of responsibility can be imagined, like political players who are able to add responsibility related issues to the political agenda or influence corporate actions by enacting regulations. However, because the main focus of this study is on the responsibility of corporations, other subjects of responsibility are considered marginal, except those of citizens: Self-attributions of the surveyed citizens are considered to be worth exploring in detail in an extended reporting.

Defining the responsibility of corporations as a multidimensional construct highlights the added value of this study in comparison to others which are mainly focusing on corporate responsibility by evaluating different areas of responsibility-related activities (Thummes and Röttger, 2017). In terms of the current study, those could be seen as the object dimension. It is also an aim of this study to fill the blind spot of normative judgements according to corporate responsibility as well as exploring the rationales behind those judgements. Thus, by evaluating responsibility assessments as communicative actions this study contributes to a more elaborated and systematic approach within communication sciences that can still be seen as a shortcoming within the scientific discourse about CSR communication (Jarolimek and Raupp, 2011; Ihlen et al., 2011).

Survey design and methodology

In two online surveys conducted by a polling institute at the end of January 2017, German citizens aged between 14 and 69 years were asked about their opinions and expectations concerning the responsibility of corporations. For aligning the sample of respondents with the characteristics of the German population, a quota system (by age and gender, as well as educational status and income) was applied. Serving as examples, one survey focused on banking institutions (N = 502) and another one on clothing manufacturers (N = 501). These two industries were selected according to the following criteria: First, a certain proximity to consumption was supposed to be given, so that respondents were able to express their expectations and attitudes concerning the considered industries. The second criterion addresses a sector's perceived risk potential: In case of damage, are primarily individuals affected or society in general, and will harm be primarily perceived in the immediate vicinity or farther away?

Besides demographic issues, the standardized questionnaire for both surveys included 15 questions: Some questions concerned the responsibility of corporations in general and some implied a special focus on one of the selected industries. The final questions addressed the respondents themselves, investigating some selected behavioral patterns.

Findings

In this structured research summary it is only possible to give a brief overview of some of the findings, but more elaborated statistical reviews, like the aforementioned investigation of generally accepted assessments or common patterns of ascriptions of the responsibility of corporations, can be given in an extended paper. Thus, this overview focuses on the following question: Concerning the core elements of responsibility assessments, namely objects and given rationales behind normative judgements, are there significant differences between the industries in question?
Objects of Responsibility

A comparison of the two considered industries shows significant differences between a majority of different objects of responsibility (c.f. figure 1). Items of that question could be rated by a five-point Likert scale ranging from "very responsible" (value 5) to "not at all responsible" (value 1). Because almost all items of that question are nowhere near normal distribution, nonparametric tests (Mann-Whitney U tests) have been applied first.

However, the sample size also allows for the application of t-tests for unpaired samples, which were conducted by a second step and underlined the findings of the nonparametric test.

Regarding the frequencies of objects in both samples within the field of economical objects (items 1 to 3), most respondents agreed with the highest value of the scale (value 5) relating to the items "commitment to voluntary professional and ethical industry standards" and "transparency of business practices". Whereas, the item "a company's economic success" was only judged with high degree of approval (value 4) by most respondents. Significant ($p \leq 0.05$) industry-specific differen-

ces were solely found with the item "commitment to voluntary professional and ethical industry standards" (banking: M = 3.91, SD = 1.08; clothing: M = 4.08, SD = 0.92; p = 0.008).

FIGURE 1: OBJECTS OF RESPONSIBILITY – COMPARISON OF INDUSTRIES BY MEANS
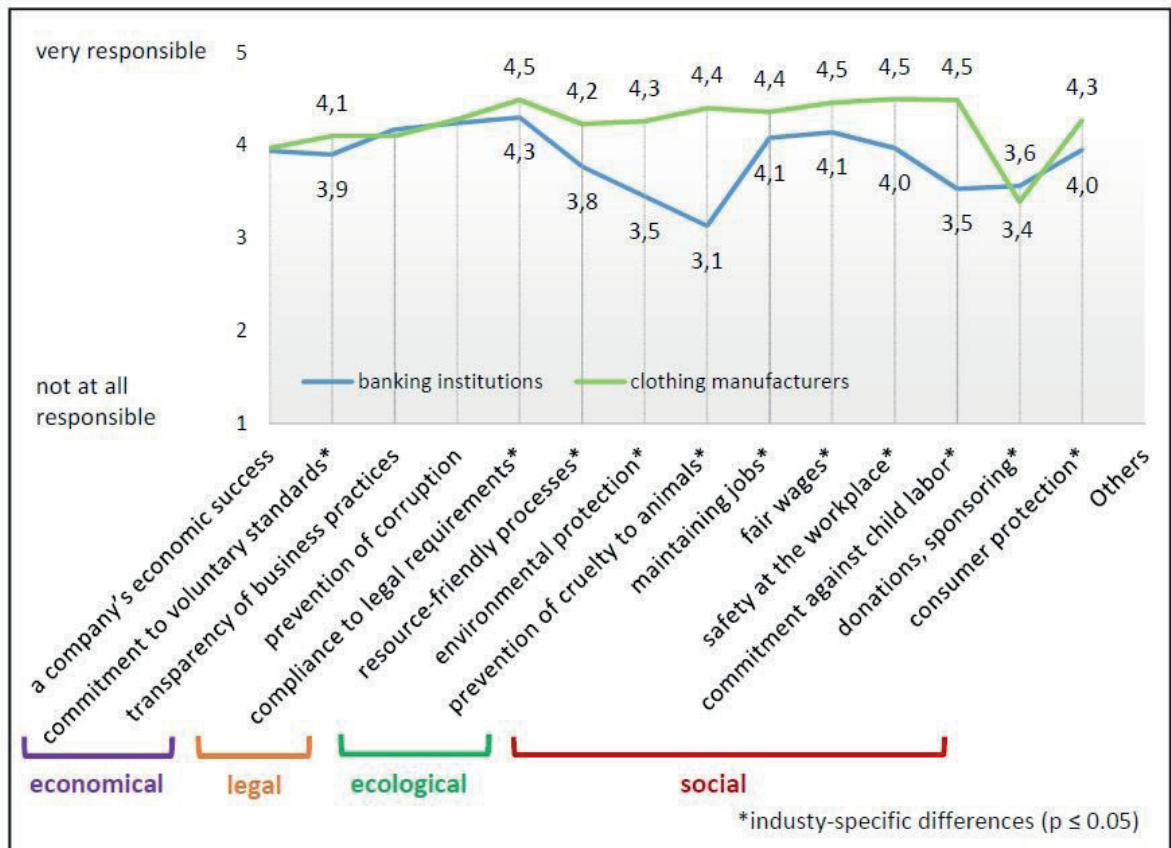
The two items within the field of legal objects, "prevention of corruption" (item 4) and "compliance to legal requirements" (item 5), achieved the highest value of the scale (value 5) among the majority of respondents. But significant industry-specific differences can only be stated for the last-mentioned item within this field (banking: M = 4.30, SD = 0.97; cloth-ing: M = 4.49, SD = 0.77; p < 0.001).

All of the three items symbolizing the ecological field (items 6 to 8) showed significant differences between the industries. On the one hand, the statements of most respondents ranged only from high (banking: value 4) and highest approval (clothing: value 5) with the item "resource-friendly business and production processes" (banking: M = 3.77, SD = 1.07; clothing: M = 4.23, SD = 0.90; p < 0.001). On the other hand, regarding the two items "environmental protection" (banking: M = 3.45, SD = 1.24; clothing: M = 4.26, SD = 0.95; p < 0.001) and "prevention of cruelty to animals" (banking: M = 3.13, SD = 1.44; clothing: M = 4.40, SD = 0.93; p < 0.001), a lot more of banking ins-titutions' respondents decided for the average scale value, whereas a majority of clothing manu-facturers' respondents showed full approval (value = 5).

Similar results can be stated for the items in the field of social objects (items 9 to 14), where also significant industry-specific differences were found with all items. In terms of the items:

- "maintaining jobs" (banking: M = 4.08, SD = 1.02; clothing: M = 4.36, SD = 0.82; p < 0.001),

- "fair wages" (banking: M = 4.14, SD = 1.02; clothing: M = 4.46, SD = 0.84; p < 0.001),
- "safety at the workplace" (banking: M = 3.97, SD = 1.13; clothing: M = 4.50, SD = 0.81; p < 0.001),
- "commitment against child labor" (banking: M = 3.53, SD = 1.34; clothing: M = 4.49, SD = 0.83; p < 0.001) and
- "consumer protection" (banking: M = 3.95, SD = 1.09; clothing: M = 4.27, SD = 0.94; p < 0.001),

the highest degree of responsibility (value 5) was stated by a majority of clothing industry's respondents, whereas the majority of banking industry's respondents was split between highest and high degree (values 5 and 4). Only with the item "donations, sponsoring" (banking: M = 3.56, SD = 1.17; clothing: M = 3.39, SD = 1.04; p = 0.017) a tendency towards the average scale value is shown among clothing industry's respondents, while banking industry's respondents tend to a high degree of approval (value 4).

In sum and with statistical averages in mind, German clothing manufacturers are assigned higher degrees of responsibility than banking institutions amongst all items with significant differences, except of the item "donations, sponsoring". All in all, the results of the object issue suggest a positively biased response behavior that can hardly be avoided when it comes to the topic of corporate responsibility.

Rationales behind normative judgements within responsibility assessments

FIGURE 2: SCENARIOS FOR THE EXPLORATION OF NORMATIVE JUDGEMENTS & RATIONALES

Ecological scenario:

[A banking institution/A clothing manufacturer] modernizes the whole office equipment of the headquarters. Old personal computers are not properly disposed of but are treated as household waste.

Economic scenario:

[A banking institution/A clothing manufacturer] decides to ax jobs in the long-term. Meanwhile, in a subsidiary company employees are hired for similar tasks via an agency for temporary work to save costs.

Social scenario:

[A banking institution/A clothing manufacturer] maintains close business relationships with a company in Asia which is known for employing children and exposing them to harmful chemicals every day.

For the purpose of exploring rationales behind normative judgements within responsibility assessments, three scenarios of irresponsible corporate behavior relating to Elkington's Triple bottom line (Elkington 1999) have been devised (c.f. figure 2). For each scenario within the ecological, financial and social fields, respondents were asked to rank three given statements. Those statements followed the logic of three different types of rationales, one with a social, an ethical

and a legal notion. Since ranking type questions implicate ordinal scale level, nonparametric tests (Mann-Whitney U tests) were applied and evaluated. Significant differences ($p \leq 0.05$) between the two industries are found with all items of the ecological scenario. For the social notion within the social scenario the level of significance is only just met ($p = 0.05$). Because ranks were coded in ascending order (rank 1 = value 1 etc.) and the algorithm of the Mann-Whitney U test also ranks in that order, not the higher value but the lower one is of interest for the interpretation of mean ranks.

The results show that concerning the ecological scenario, social (banking: mean rank = 514.12; clothing: mean rank = 476.95; $p = 0.029$) and ethical (banking: mean rank = 513.08; clothing: mean rank = 477.03; $p = 0.035$) notions are on top when it comes to clothing manufacturers, but legal notion (banking: mean rank = 463.06; clothing: mean rank = 526.75; $p < 0.001$) is more important for banking institutions. With regard to the difference between industries relating to the social notion within the social scenario, this notion seems to be more important for banking institutions than for clothing manufacturers (banking: mean rank = 474.85; clothing: mean rank = 507.88; $p = 0.050$). Regarding the social scenario, frequencies for both industry samples in total indicate that the ethical notion comes first, the social notion second and the legal notion third. Frequencies for both industries with regard to the economic scenario show the same order, but without industry-specific differences.

It must be emphasized that these results are not generalizable, because it is obvious that respondents' estimations depend on the given scenarios.

Conclusion

The findings show significant industry-specific differences between the two considered industries, both for the object dimension and for the ecological scenario with regard to rationales behind normative judgements related to responsibility assessments. Thus, clothing manufacturers are assigned higher degrees of responsibility than banking institutions, especially in the fields of ecological and social objects of responsibility. In respect of the two legal objects of "prevention of corruption" and "compliance to legal requirements", both industries are held responsible to a large extent. Compared to the overall middle-rated acceptance of the object "donations, sponsoring", this is a first indication that German citizens' see activities that lie outside a corporation's value chain less important than those within a narrow range of responsibility. However, further insights can be provided by further evaluation of another survey question, which was about respondents' understanding of the concept of responsibility of corporations itself. Regarding reported rationales behind normative judgements of responsibility assessments, differences are mainly found with the ecological scenario, where social and ethical notions are more important in case of clothing manufacturers and the le-gal notion for banking institutions.

As mentioned before, it is only possible to give a brief overview of some of the study's findings. More elaborated statistical reviews, like the aforementioned investigation of generally accepted assessments or common patterns of ascriptions of the responsibility of corporations, are possible and revealing, but this will be a matter of an extended paper. Indeed, the reported industry-specific differences indicate that German citizens do not totally agree on what constitutes the responsibility of corporations.

Limitations

The conceptual foundation of the current study was built upon German-speaking concepts of the term responsibility. Although much attention was given to elaborated translations of the applied terms and concepts, discrepancies within semantic content cannot be ruled out. Furthermore, the investigation of attitudes and expectations regarding the responsibility of corporations always

faces questions of normativity, wherefore socially desirable response behavior must be avoided as much as possible during the process of questionnaire design.

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Cultural differences in the credibility of cause-related-marketing campaigns. A German-Chinese comparison

Abstract

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Purpose
A key problem in CSR communication is consumers' high scepticism towards CSR in general and its promotional forms, like cause-related marketing (CrM), in particular. Previous studies outline that credibility, as a critical success factor of CrM campaigns, is subject to consumers' nationalities. This study contributes to the literature by presenting different influences on perceived credibility of CrM campaigns in Germany and Mainland China China and by empirically investigating these differences.

Design/Methodology
An empirical survey was conducted with 98 Germans and 91 Han-Chinese students, who were asked to evaluate H&M's "All for Children" CrM campaign" with regard to campaign credibility and corporate motives.

Findings
The study reveals that Chinese assign a higher credibility to CrM campaigns than Germans. The motives attributed to the CrM initiative are found to have a mediating effect: Germans assign more self-centered motives, while Chinese participants attribute other-centered motives to H&M's CrM initiative.

Practical Implications
The findings show that the credibility of CrM campaigns differs across cultures, which should be considered when designing a CrM campaign. Among Germans, the attribution of other-centered motives need to be encouraged.

Originality/value
Cross-cultural studies have, so far, been considered a gap in CSR communication research. A German-Chinese comparison with regards to the perceived credibility of CrM campaigns has, heretofore, not exist. Therefore, this study offers a new perspective on cross-cultural CrM communication.

Empowering through CSR: Communication between CSR facilitators and beneficiaries

Abstract

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Purpose

CSR should contribute to sustainable development and empowerment. When the aim of communication is to contribute to empowerment, it falls within the theoretical field of development communication. The participatory approach is accepted as the normative approach to this field. Therefore, communication between CSR facilitators and beneficiaries should ideally adhere to the principles of the participatory approach.

However, the context of CSR differs significantly from traditional development contexts and therefore the principles of the participatory approach cannot be replicated to the CSR context uncritically.

The purpose of this paper is to reconceptualise the principles of participatory communication, to be relevant for communication between the facilitators and beneficiaries of CSR initiatives.

Originality

There is a gap in current literature since the participatory approach is only studied in traditional development contexts and not in instructional CSR contexts. This paper is a first attempt at reconceptualising participatory communication to be feasible and applicable for communication between facilitators and beneficiaries within instructional CSR contexts.

Findings

The theoretical principles of the participatory approach: dialogue, participation, cultural identity and empowerment, has to be reconceptualised for instructional CSR communication contexts.

Methodology

A literature study forms the basis of this paper. Semi-structured interviews with CSR facilitators and semi-structured interviews and focus groups with beneficiaries provides insight into CSR communication. The results of the interviews will be integrated with the literature to present guidelines for communication between CSR facilitators and beneficiaries that contributes to empowerment.

Listen to the voice of the customer. A field-experimental study on customer involvement in corporate social responsibility

Abstract

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Purpose
Companies have developed elaborate strategies to disclose their social and environmental activities to their customers, trying to enhance their CSR performance while at the same time minimizing skepticism. For instance, companies are getting aware of the fact that involving customers into decisions concerning their CSR strategy represents a promising new way to differentiate from competitors and to generate favorable customer outcomes. Despite the relevance of the subject, customer involvement in CSR represents a major research void.

Design/methodology/approach
The paper on hand intends to fill this gap by empirically testing different involvement strategies in a large scale dynamic field-experimental study (N=10,518). The effects of three different degrees of customer involvement (information, feedback, involvement) are tested in a multiple time point field experiment in two different CSR domains.

Findings
Results indicate that customer involvement in CSR has a beneficial effect in terms of strengthening customers' identification with the company in domains that directly affect external stakeholders of the company (i.e., corporate philanthropy). However, this effect is negative for CSR domains that mainly concern company-internal stakeholders (i.e., employee support).

Originality/value
The findings contribute to the incipient body of literature on customer involvement in CSR.

3. INDUSTRY PERSPECTIVES OF CSR COMMUNICATION

Determinants of corporate social responsibility engagement in international business: Perspectives from Dutch SMEs

Abstract

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Purpose

This research examines the determinants of CSR engagement among Dutch SMEs operating in developing countries. Specifically, the paper investigates the motivations, challenges, and enactment of CSR among SMEs with an international presence. The study also examines how differences in business patterns (i.e., a direct or indirect presence via a third partner) influence CSR.

Design/methodology/approach

The study was conducted with the support of MVO Nederland. Managers who responded to MVO's 2014 'Thermometer' survey were invited by the second author to participate in semi-structured in-depth interviews. Managers from 12 Dutch SMEs across three business sectors (fashion, agriculture, and cleantech) agreed to participate.

Findings

Topline findings show that the overall sentiment toward CSR is fairly optimistic amongst Dutch SMEs, primarily driven by external motivations including stakeholder expectations of and influence of the media. Further, companies with a direct presence in international business were more assertive and committed to CSR in comparison to companies with an indirect business model.

Originality/value

This research contributes to the scant literature on CSR among SMEs, and provides insight into CSR perspectives of Dutch SMEs operating in international markets. With their prominence in global business, and especially in the European Union, this research is an opportunity to understand the specific characteristics of CSR among SMEs.

The oil and gas industry: How do they present CSR?

Abstract

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Purpose

In this presentation we will present the finding of a content analysis of the 8 big oil and gas companies. Are their CSR policies related to climate change, energy transition and reduction of carbon dioxide, or are they in acts of identity washing and show no CSR related to their core business? We performed a content analysis of Royal Dutch Shell, Exxon Mobile, Total, Gazprom, Statoil, Kuwait, Petrobas and BP and we expect differences between these companies. We will discuss these differences and relate these to the literature of CSR communication.

Methodology

The coding scheme we used was discussed among 14 different communication experts, who reviewed an existing coding scheme and adjusted this for the oil and gas industry. We included the annual report and the website of these 8 organizations. We focused on the CSR parts of the annual report and websites, but also included the accompanying letter of the CEO with the annual report and the part on which the company introduces itself on their main website.

Findings

Findings show large differences between the selected companies. All agreed upon climate change, but differed in their role and the role of fossil fuels on climate change. Furthermore, some of the companies had a special section on environment, besides the corporate social responsibility pages, and others included environmental issues within the CSR pages on their website.

Born to be fossil

Abstract

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Introduction and Purpose
The paper aims to explore the effectiveness of stakeholders' engagement strategy for corporate social responsibility (CSR) process in the situation when a business organisation is involved in 'socially irresponsible' business. Specifically, the paper explores the corporate replies of NAM, the Dutch oil and gas exploration and production company, in the times of growing local and international demands for the socially responsible corporate behaviour.

Design, methodology, approach
The paper applies a case-study research approach and uses a number of qualitative methods to describe and analyse the corporate replies and their effectiveness for CSR process. In addition to analysis of different media content, a number of interviews will be carried as well.

Results and Conclusions
The paper will reveal to which extent the stakeholders' engagement strategies, applied by NAM, were effective for CSR process.

Originality
The paper is original by studying the effectiveness of stakeholders' engagement strategies for business organisations considered as 'socially irresponsible' by their virtue.

The issue of credibility for oil and gas industry's CSR reporting. A stakeholder perspective

Abstract

Irina Lock
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Purpose

In the light of global warming and the Paris climate agreement, oil and gas companies are under pressure to adapt their business model to energy transition. Companies such as Chevron look back at a long history of acting on and communicating about their corporate social responsibility (CSR) strategies to stakeholders, with Chevron's CSR reporting dating back to 2005 (Sustainability Disclosure Database, 2017). Nonetheless, stakeholders display high levels of distrust in oil and gas companies when it comes to CSR and their coping with climate change and energy transition (Perks et al., 2013). However, trust and credibility are the fundaments of stakeholder relationships and thus legitimacy (Johansen & Nielsen, 2011) and communicating CSR to relevant publics in a credible manner (Seele & Lock, 2015) are important means to establish such relationships. Thus, where does this skepticism come from and how does it play out when compared to other industries? The following hypotheses were investigated:

H1. CSR reports of the oil and gas industry are perceived as less credible than those of the logistics sector.
H2. The lower stakeholders' attitudes toward the oil and gas industry, the lower their credibility perceptions of CSR reports.
H3. Prior attitudes toward CSR strengthen credibility perceptions.
H4. NGO supporters find oil and gas companies' CSR reports less credible than investors and the general public.

Design/methodology/approach

An online survey with a US American sample was conducted (N= 1027) testing the credibility perceptions of CSR reporting (Lock & Seele, 2015; scale from 1-5) of the oil and gas industry. Results were compared to a less contested industry, i.e. logistics. Three different stakeholder groups' credibility perceptions were analyzed: investors, NGO supporters, and the general public.

Findings

H1 is accepted: The findings suggest that oil and gas producers' CSR reports were perceived as less credible (M = 3.7; SD = 0.6) than those of the logistics industry (M = 3.9; SD = 0.6; t(1024) = -6.1, p < .0), providing evidence for the distrust that stakeholders display towards the oil and gas sector's CSR actions. Further evidence for the impact of industry and CSR attitudes on credibility perceptions is provided as the attitudes that stakeholders hold towards an industry and CSR significantly influence how credible readers perceive CSR reports to be, which leads to accept H2 and H3 (multiple re-

gression model): $R^2 = 0.19$; $F(2; 116.32) = 61.25$; $MS = 36.65$; $p < .01$. H4 hypothesized stakeholder differences in credibility perceptions, which were confirmed: NGO supporters $F(2; 6.71)$; $MS = 2.66$; $p < .01$ find CSR reports less credible $M = 3.39$ ($SD = 0.77$) than investors $M = 3.70$ ($SD = 0.63$) and the general public: $M = 3.76$ ($SD = 0.60$).

Originality/value

Hence, stakeholders' credibility perceptions of oil and gas companies' CSR reporting appear to be rather low when compared to more positively regarded sectors such as logistics. These perceptions seem to be rooted in the attitude people display towards the industry and CSR. Thus, oil and gas companies face a credibility issue which is strongly influenced by the perceptions that their stakeholders hold toward their industry. Therefore, when communicating credibly about their efforts regarding energy transition, oil and gas companies are faced with a difficult task of overcoming not only stakeholders' skepticism towards CSR, but also towards the industry. This shows that credibility perceptions are rather dependent on long-term attitudes than on single communicative instances.

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Framing CSR in 'stigmatized' and 'non-stigmatized' industries: The employee perspective

Abstract

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Purpose
This paper looks at the process of creating CSR meanings by adopting a frame contestation approach to studying CSR communication. Its aim is to outline the differences and similarities between the employees' understanding of CSR and the competing corporate framings of CSR. Since the industry is recognised as an important factor with a potential influence on the adopted level of CSR (communication), the process of development and the appropriation of CSR frames is examined in the context of both 'stigmatised' and 'non-stigmatised' industries.

Design/methodology/approach
This exploratory study is grounded on three case studies of Slovenian companies – one of them being the representative of the 'stigmatised' and the other two of the 'non-stigmatised' industries. Frame analysis is used for identifying frames in corporate communication about CSR as well as frames that arise in employees' minds.

Findings
The findings will reveal how and to what extent employees' understanding of CSR is influenced by the corporate CSR communication. They will point at whether different entities create and support divergent or congruent frames and examine whether the approaches to CSR framing are industry-dependent.

Originality/value
This study is set to expose the value of the idea of frame contestation for exploring CSR as a meaning-making process, in which multiple voices – business organisations being one of them – compete for employee attention. Also, it promises to develop suggestions for CSR communication management in 'stigmatised' as well as 'non-stigmatised' industries.

Green claims in the energy sector: A cross-cultural comparison of corporate online messages

Abstract

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Alpen-Adria-University Klagenfurt

Purpose

Our study set out to determine how energy suppliers dedicate communicative resources towards corporate social responsibility (CSR), also paying attention to how they frame it, and if they manage to achieve consistency in their communication or fall victim to contradictions.

Design/Method/Approach

By use of a qualitative content analysis, online communication tools (information on corporate websites) as well as content for download were examined in detail. The present study sample comprised 12 case studies from selected countries (Austria, Russia, Germany, the U.S., France and Korea).

Findings

Overall, findings indicate that CSR has already been implemented in most energy and energy-related industries; however, it is put forward with varying degrees of attention and intensity, depending on which topics energy companies choose to address communicatively (results were classified according to a frame positioning scheme by Weder, 2012). Results underscore the fact that companies are struggling at times to link their CSR projects back to their core businesses. Yet, a clear trend to emotionalizing the topic of CSR was observed, as well politicization can be described as a strong correlation of communication strategies of energy suppliers and political programs of the related country.

Original Value

Limited research as to how CSR topics are framed in different branches has been conducted to date; likewise, the energy sector has received little attention in CSR Communication research to date, whose motives has been often subject to public questioning. Hence, ambiguities were presumed to exist.

4. MEDIA RESPONSIBILITY

Ir-/responsibility and media companies: Structures, activities and public communication

Abstract

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Purpose

The study aimed to analyse the CSR/CC-acting of media companies in a holistic way: It investigates which CSR/CC-activities are conducted and which structures and resources linked to CSR/CC are provided. Furthermore it was analysed about what/in which way communication is undertaken by the companies, and how journalists cover the responsible/irresponsible acting.

Design/methodology/approach

To reach the aims five large German media companies were analysed on three levels:
1) by expert interviews (n=5) with the agents who are in charge for CSR/CC to investigate which activities takes place and why, and which structures and resources exist.
2) by content analysis the press releases about the CSR/CC-activities to evaluate how they communicate (N=296).
3) by content analysis of the journalistic coverage about the media companies and their acting (N=303).
The investigation period was set from 2011 till 2013. Theoretically the study is mainly based the theory of structuration (Giddens 1997).

Findings

The findings show detailed, which company assumes responsibility towards whom by which activity using which resources – from the companies but also from the journalists perspective, which includes the coverage about irresponsible acting. Some focal points are obvious. Beside that, the study provides insight into the organisation of CSR/CC within the companies.

Research limitations/implications

Research was limited by the willingness of the agents to take part. Further research should concentrate on dialogue-based communication about CSR/CC between companies and different stakeholders.

Originality/value

No study exists, which analyse the structures (and resources) linked to CSR/CC within media companies and the journalistic coverage as well as the references between all levels. To include corporate social irresponsibility expands the view on the issue deeply.

A three-country comparison of online claims towards media social responsibility: Evidence from the DACH region (Germany, Austria and Switzerland)

Abstract

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Purpose
The paper investigates whether media enterprises accept their numerous responsibilities, and also address them through communication. This is crucial for media enterprises have significant responsibilities that exceed their core business including cultural production, citizen education, responsible economic operation, high quality journalistic work and editorial standards, objectivity, pluralism etc. All these responsibilities cannot be delegated but have to be integrated into organizational processes.

Design/Method/Approach
For the quantitative content analysis put forward herein, corporate websites were investigated from three countries (Austria, Germany, Switzerland). A total of 32 media organizations (including media conglomerates, production firms and publishing houses) comprised the total sample.

Findings
Results indicate that the overall communication of CSR engagement in media companies is solely moderately pronounced to date. Hence, industry-specific concerns should be given more communicative attention. When looking at Germany, more than three quarters of media enterprises communicate at least one CSR activity, while two thirds of Austrian respectively Swiss firms do as well. In Germany, media conglomerates communicated measures and seemingly implemented them almost twice as often as production firms. CSR engagements that are tailored to the media industry respectively its requirements are put forward in 37 % of all cases. CSR topics thereby range from journalistic independence over Corporate Governance and Compliance, to Anti-Corruption amongst others.

Original Value
Media Social Responsibility has been introduced only recently and warrants further consideration, given that media companies have more extensive and intensive responsibilities than for most other industries. The present study thus looks at MSR in three German speaking countries.

CSR in cross-border media management

Abstract

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Purpose
The purpose of the here presented analysis is (1) to investigate whether CSR key concepts and issues are perceived by media managers when planning their cross-border strategies; (2) to understand how they perceive the responsibility of media companies in the area of conflict between economic and journalistic objectives; and (3) to examine whether the prospect of economic benefits play a more significant role than CSR issues in the decision-making processes.

Design/methodology/approach
In-depth interviews (N=20) with outstanding media companies´ top management in Austria, Germany, Switzerland, UK and Spain were analysed by qualitative content analysis, to fulfil the three purposes of the paper.

Findings
Results show how CSR key concepts and its related topics are relevant to media managers for their decision-making process only if they have direct or indirect economic effects. An exception, however, are media companies that see their core business in journalism: here media managers consider and integrate the social responsibility of media companies in their cross-border expansion strategies.

Social/Practical Implications
The lack of a strategic and integrated CSR approach in the decision-making process of media companies´ top managers puts the missing self-perception of media companies as shaper and mirrors of not only public communication but also of cultural practices and cultural identity formation up for discussion. This responsibility cannot be completely delegated to the state, the policy or the market, but has to be exercised within the framework of corporate ethical processes, of which media managers play a fundamental role.

CSR communication, corporate reputation and the role of news media as agenda-setter in the digital age

Structured Research Summary

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By using social media like Facebook or Twitter, corporations can reach their audience directly without the news media as gatekeepers. However, news media still act as important producers and multipliers for information about corporations. This longitudinal study looks at the influence of news media coverage of corporate social responsibility (CSR) and CSR communication via Facebook on corporate reputation in Switzerland. We analyse if the news media still act as primary gatekeepers in the digital age and to which extent companies can set the agenda of the media and the public through their social media channels. We used news media data and data on corporate Facebook pages and matched it with survey data on corporate reputation. The results show that the tonality in media coverage of CSR is positively related to corporate reputation. Additionally, addressing CSR via corporate Facebook pages leads to higher amounts of media coverage of CSR. As no direct effect of CSR communication via social media on corporate reputation could be measured, the results strengthen the notion of the news media as important factor in setting the agenda of the public.

Introduction

The news media influence the evaluation of organizations by the public and are thus decisive for the formation of corporate reputation. Scholars from different research traditions thus agree that in the process of reputation formation news media are of crucial importance (Deephouse 2000, Caroll and McCombs 2003, Einwiller et al. 2010, Eisenegger et al. 2010). However, new communication channels challenge these well-established concepts. Digital intermediaries like Facebook or Google are becoming more and more powerful gatekeepers (Wallace 2017; Nielsen and Ganter 2017). With the growing importance of their social media platforms such intermediaries are increasingly shaping the way news are consumed and distributed. By using social media, corporations can communicate directly to the public without the news media acting as gatekeepers. Hence, social media can play an important role in the agenda-building process. Communicating CSR messages through social media, for instances, raises the awareness for CSR issues in the public (Jeong et al. 2013). We therefore expect that corporations highlighting CSR messages on their Facebook channels receive higher amounts of media coverage of CSR:

H1: The higher the salience of CSR on the corporate Facebook pages the more salient CSR will be in the media coverage.

Numerous studies show a positive effect of CSR communication on corporate reputation (Fombrun and Van Riel 2003, Podnar and Golob 2007, Mukasa et al. 2015) and speak of reputation in advance (Klein and Dewar 2004) or self-insurance against reputation risks (Minor and Morgan 2011). Howe-

ver, other studies refer to communicating CSR activities as a reputational risk. According to a study by the Reputation Institute (2017) Dutch companies score lower in CSR than in other reputation drivers. The authors conclude that there is a gap between the actual and perceived CSR of the examined companies. The perception of CSR is therefore not necessarily in line with the efforts and activities of a company in the field of CSR. Morsing et al. (2008) speak of the paradox of CSR: The public expects corporations to take responsibility but, at the same time, when corporations speak about it, scepticism arises. As the main reason for this paradox, Eisenegger and Schranz (2011) identify the criteria of mass media news selection, which focuses on negativity. The news media will not only pick up positive aspects of CSR that corporations actively seek. They will also associate corporations with negative aspects of CSR, e.g. corporate scandals or violation of corporate governance guidelines. Although media coverage of CSR might be negative we expect a positive interrelation between the tonality in the news media and corporate reputation:

H2: The more positive the media coverage of CSR activities, the more positive the corporate reputation.

The new communication channels at hands corporations are also expected to have a higher influence on their corporate reputation. A survey in the airline industry provided evidence that a company's social media activity was positively related to corporate reputation (Dijkmans et al. 2014). Lee (2017) could show that companies with CSR messages on their Facebook pages had higher reputation scores than companies without CSR messages on their page. It seems likely that corporations will highlight positive aspects of CSR on their Facebook pages. We therefore test the hypothese for a positive interaction between corporate efforts to communicate CSR activities through social media channels and corporate reputation:

H3: The higher the salience of CSR on the corporate Facebook pages the more positive the corporate reputation.

Study Design

This paper combines extensive media and survey data that covers the period from 2011 to 2017. The first dataset includes news media data for the 100 biggest Swiss firms collected by content analysis in a Swiss lead media sample. We used printed editions of the news media due to accessibility for the examined time period. The articles were accessed via the Swiss Media Database (SMD). Articles with at least one longer section on one of the companies in the sample were encoded. For every company the tonality and the topical focus (CSR among others) in the news articles (n= 44'000) were manually encoded. Fleiss' Kappa index for interrater agreement was 0.70 for tonality and 0.73 for topical focus indicating a good consistency for the nine members of the coding team (Greve and Wentura 1997).

The second part of the data consists of social media data from Facebook pages of the analysed firms. All posts on a company's corporate Facebook page were downloaded from the Facebook API using the software package rfacebook in R leading to a dataset of 35'000 posts. The Facebook posts were encoded automatically. Posts referring to CSR were detected by using a list of 231 stemmed words that was compiled for this paper. The wordlist included general concepts (e.g. CSR or sustainability) and terms referring to the three main pillars of CSR economic (e.g. job security), ecologic (e.g. global warming), social (e.g. fair trade) responsibility as well as industry specific terms (e.g. access to healthcare for the pharmaceutical industry). Due to the different language used in the Facebook posts the list considered the words in German, French and English. As they are rather short, we assumed that posts with one of the words on our list referred to CSR. To test the reliability of the automated content analysis we manually encoded a random sample of 500 posts. Cohens Kappa for two raters had a value of 0,79 indicating an excellent consistency for intercoder reliability between

human and machine (Greve und Wentura 1997).

The third dataset includes data on corporate reputation of Swiss firms collected with a representative online survey based on 3500 interviews per year. The study was repeated on a yearly basis from 2011 to 2017. Corporate reputation was measured with a likert-scale containing six items. Three items focused on economic aspects of reputation and three questions on social aspects of reputation. Participants were asked to rate the companies on a five-point scale for each item. The reputation scores were calculated with an additive index out of all six items. We then matched the three datasets and got a final intersecting set of 324 firm years with news media, social media and survey data. When matching the data, we combined a year of news media data and social media data with survey data collected in January of the subsequent year. For example, news media and social media data for the full year of 2016 was combined with the survey data collected in January 2017. The study therefore analyses how media coverage and communication through Facebook pages over a year influence the evaluation of companies by the public. As additional information, we classified the corporations by their exposure to B2C market (high-mid-low) and size (big-mid-small).

Results
As we have over-dispersed count data we used a negative binomial regression model to test the effect of Facebook communication on the amount of news media coverage. The Bayesian information criterion showed that the negative binomial model (BIC=1825.7) had a better fit compared to the ordinary least-squares (OLS) regression model (BIC=2649.9). The model shows, that corporations with higher salience of CSR on their Facebook page get more coverage of CSR in the news media ($p=0.004$). Highly significant effects were measured for the control variables: Exposure to B2C market ($p=0.000$) as well as company size ($p=0.000$) had a positive effect on the amount of news coverage of CSR. We used an OLS regression model to test the effects of news media coverage and Facebook communication on corporate reputation (adjusted $R2=0.22$). The model shows that salience of CSR on corporate Facebook pages does not lead to higher corporate reputation scores. But the data confirms that tonality in news media coverage of CSR is positively related to corporate reputation ($p=0.000$). A positive evaluation of CSR by the news media hence positively affects corporate reputation. Additionally, big companies had a significantly lower corporate reputation than mid-sized or small companies ($p=0.000$).

Conclusion
Our results show that companies can influence the amount of news media coverage of CSR by communication CSR messages through their Facebook pages. No effect of Facebook messages on corporate reputation could be measured. We found evidence for our hypothesis that tonality in news media coverage of CSR has a positive effect on corporate reputation. However, the positive effect does not mean that media coverage of CSR is a positive reputation driver for all corporations. The news media data shows that tonality in media coverage of CSR is negative for most companies. The results therefore confirm that the news media, although challenged by new communication channels, still play a crucial role in the evaluation of corporations by the public. Among the limitations, we want to point out two aspects. First, we only considered social media activities of firms and not by the public. Stakeholder groups are able to articulate their opinion on a corporation directly via social media. Especially in crises corporation face public pressure on social media platforms with negative effects on their reputation. Because of the trend to photo and video content we see a second limitation and challenge for further research with the method of automated content analysis based on text. Despite the limitations, our study gives new insights on the interaction of CSR communication through social media, news media coverage of CSR and corporate reputation.

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5. THEORETICAL AND RESEARCH ASPECTS IN CSR

CSR communication research in developing countries

Abstract

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Purpose

This study examines the current state of Corporate Social Responsibility (CSR) communication research in developing country contexts.

Design/Methodology

Drawing on qualitative content analysis procedures, the study particularly reviews and evaluates extant academic papers on CSR communication retrieved from EBSCOhost Research Databases (Business Source Complete and Communication and Mass Media Complete), looking at areas such as themes, research strands, key arguments and theoretical approaches.

Findings

The evidence from the research is currently in progress.

Originality/Value

The study adds value to the CSR communication literature by providing empirical and theoretical based foundations of CSR communication knowledge in developing country contexts. It also provides directions of how the body of work could be augmented by further investigations. So far, no research study has comprehensively mapped out the growing CSR communication scholarship in less developed economies. The aim of this present study is to fill in this research gap.

Defining the locus of responsibility in CSR

Abstract

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Purpose
This paper analyses the current discussion on corporate moral agency and the role of individual moral responsibilities within the corporate framework. To what extent can virtues be attributed to the organisation as a whole and how can the moral responsibilities of individual employees be aligned with organisational CSR objectives?

Design
A critical overview of both sides of the moral agency debate will highlight the specific requirements posed by each side of what exactly defines a "moral agent" and how this leads to a corporate social responsibility represented by the firm or the corporations' internal decision-structure (CID) as proposed by French (1979).

Findings
The academic debate around Corporate Moral Responsibility started by French and particularly rebutted by Velasquez (1983, 2003) has recently revived with publications such as Ronnegard (2015) and Szanto (2016). Ronnegard strongly argues that the firm is a legal person which cannot have moral agency. Szanto looks at the corporation as a group which may have a self-concept and could be regarded as a "group-person" with morals and emotions attributed to that group. Lampert (2016) proposes that CSR should be seen, in the light of agency theory, as a political goal where corporate governance is can be seen as a tool which helps implement CSR.

Value
Discussing the role of morality and agency of the firm and within the firm will help in understanding the role and future of CSR from both an academic and managerial perspective.

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Formative perspectives on the relation between CSR communication and CSR practices

Abstract

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Purpose/approach

A majority of CSR research follows a representational understanding of the relation between CSR communication and CSR practices. This implies recommending either a close alignment of CSR communication with underlying practices (positivist or functional views) or instead to criticize a misalignment between them (post-positivist or critical views). In this paper, we zoom into, systematize, and further unpack an emerging stream of research that is based instead on a formative view on the CSR communication-practices relation (see Crane & Glozer, 2016; Schoeneborn & Trittin, 2013). These works, despite drawing on distinct conceptual traditions such as performativity, discourse, narrative, or rhetoric, are united by the idea that communication predates, shapes, and constitutes CSR practices in the first place.

Findings

As we demonstrate, formative perspectives have three main implications: First, they ascribe to communication scholarship a prominent role for studying not only of CSR communication as such (e.g., reporting) but also various other kinds of CSR practices regarding their communicative dimension. Second, formative perspectives tend to see misalignments between CSR communication and practices as an opportunity for organizational learning and change (see Christensen, Morsing & Thyssen, 2013). Accordingly, they lend themselves particularly well for examining temporal dynamics between CSR communication and practices. Third, formative perspectives invite us to examine what happens if firms try to avoid extensive CSR communication and how such "greenhushing" (Font et al., forthcoming), in turn, impacts CSR practices.

Originality/value

We specify a research agenda on how to further advance formative perspectives on the theoretical and methodological level.

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Greenwashing in the spotlight of mandatory vs. voluntary CSR

Abstract

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Purpose

The purpose is to revise greenwashing literature to better understand the main implications and characteristics of the phenomenon in the light of the ongoing voluntary vs. mandatory debate of CSR.

Methodology

ABI/Inform Global database and Google Scholar were employed to identify academic literature about greenwashing. The final list (72 academic papers) was finalized on July 09, 2016.
A quantitative and qualitative content analysis were conducted to assess the state of art of green-washing literature and the core findings of research.

Findings

In relation to the "type of research", 41.4% of the articles were categorized as conceptual. The remaining 57.1% comprised empirical papers. The case study method and content analysis were the most diffused methodological techniques in research.
The qualitative analysis addresses in details the main topics discussed in literature: what is green-washing, consequences of greenwashing, and tools and approaches to detect and reduce green-washing.

Research implications

The paper offers a picture of the current state of art of research, showing where and how the field is evolving. It also contributes to the general debate about the voluntary vs mandatory nature of CSR. In particular, it shows how greenwashing research consistently supports the inclusion of mandatory aspects in the conceptualization of CSR.

Value

The paper provides an instrument to greenwashing scholars and practitioners to better understand the phenomenon. Moreover, it contributes to the refining of CSR theory thought a reflection about the relationship between CSR and regulation.

A review on research methods of CSR communication

Abstract

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Purpose
The aim of this paper is to provide a review about Corporate Social Responsibility Communication (CSRC) from a methodological point of view. Scholars have increasingly shown interest in this topic, however, there has been no review of how different methodologies have contributed to advancing knowledge in this field.

Design/methodology/approach
We searched title, abstract, and related keywords through a sets of terms related to CSR (e.g. corporate ethical; corporate environmental; social responsibility; corporate accountability) and Communication (e.g. communica*; reporting; disclosure*; dialogue*; sensemaking). We narrowed down the amount of 3173 papers resulted by the search by considering only papers published on top and field-related journals. Then we classify papers into conceptual versus empirical papers. The final dataset is made by 556 empirical papers.

Findings
We coded each empirical paper by: 1) the research design (qualitative, quantitative and mixed methods), 2) the research method in terms of type of data collection and data analysis, 4) the unit of analysis, 5) the sample and 6) the context in which the study has been conducted.

Research limitations/implications
Future research will delve deeper into four main areas: 1) identify the main research domains of CSR Communication literature; 2) match research domains of CSR communication literature with methodological approaches; 3) provide a comprehensive framework of the theories and methods available in CSRC research; 4) employ co-citation analysis and content analysis on the collected papers.

Originality/value
The present paper systematically reviews methods and techniques employed in the CSR Communication literature.

Reverse coupling: When informal practices counteract aspirational CSR communication

Abstract

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Purpose
The purpose of this conceptual paper is to introduce the concept of reverse coupling to the debate on (in)consistency between CSR communication and corresponding action. Reverse coupling is defined as a process, whereby informal practices counteract and therewith compensate for highly ambitious and aspirational CSR communication, as typically addressed in managerial proclamations and policies.

Design/methodology/approach
The contribution systematically compares established concepts of (in)consistency between CSR communication and action, ranging from instrumental, over deliberative, to neo-institutional, and CCO (communication constitutes organization) approaches. This comparison allows for the identification of yet another concept of inconsistency: reverse coupling, which describes informal practices counteracting aspirational CSR communication. Three CSR related examples are discussed: Practices of selectivity that counteract aspirations of integration, practices of opacity that counteract aspirations of transparency, and practices of dissonance that counteract aspirations of participation.

Originality/value
The contribution generates academic and practical awareness for an unconsidered, but crucial and paradoxical form of communication-action-inconsistency in the domain of CSR. The concept of reverse coupling challenges both instrumental, deliberative, and CCO approaches in their assumption of an approximation of CSR communication and action. Yet, it also challenges the neo-institutional idea of de-coupling that assumes no causal relation between CSR communication and action. Rather, reverse coupling points out that ambitious and aspirational CSR communication can have substantial practical impact, however these practices may go into the reverse direction of what was initially aspired.

6. CSR REPORTING

How are stakeholder relations communicated in sustainability reports? A longitudinal and cross-country focus

Structured Research Summary

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Purpose

Today, public awareness and commitment to sustainability is increasing and stakeholders are found to demand more information on how companies actually perform on the sustainability arena (Bondy et al. 2012; Thijssens et al. 2015). Several are those emphasising that this increased awareness in society about environmental and social issues due to pressing global problems (e.g. climate change, human rights violations, natural disasters and scarcity of natural resources) actually has contributed to a transformation in the way companies are conducting business (Conley and Williams, 2005; Kolk and van Tulder, 2010; Seuring and Müller, 2008). In the business world, sustainability reporting has become a means for openly communicating to its stakeholders about how the company is performing in the environmental and social arenas. Stakeholders view the sustainability report as the preferred source for this information (Radley Yeldar, 2012). The sustainability report is argued to be a dialogue between a company and its various stakeholders (Gray et al. 1995) and a means to provide accountability to them (Mori Junior et al. 2014) and, thereby, gain, maintain or repair legitimacy (see Deegan, 2002; de Villiers and van Staden, 2006; Dowling and Pfeffer, 1975). The moral view of stakeholder theory suggests that stakeholders who are affected by a company's business also have the right to be informed and to require certain levels of performance and conduct (see Freeman, 1984; Mitchell et al. 1997). Since stakeholders today are more aware and informed of various sustainability aspects, they are also becoming more involved and participate in shaping sustainability discourses (see e.g. discussion and figure in Golob et al. 2017). In relation to this it is vital to understand if companies utilise their accentuated commitment towards sustainability aspects by interacting with their stakeholders and involving them in different engagement activities aimed at developing and improving their sustainability practices.

Thus, grounded on legitimacy and stakeholder theory, this study provides a comprehensive analysis of how stakeholder relations are communicated in sustainability reports. The focus is on the extent, content and structure of information related to the following three themes; stakeholder-identification analysis, stakeholder dialogue & engagement and materiality process. In order to identify trends in the above, a longitudinal focus is applied.

Design/methodology/approach

The present study applies a content-analysis methodology. With its focus on analysing the content in various corporate communication materials, this research method has a long history (see e.g. Guthrie and Abeysekera, 2006; Singhvi and Desai, 1971). It is also confirmed to be the dominant research method for data collection in sustainability research of empirical nature (Parker, 2005; Tewari, 2011). A shortcoming put forward with research adopting this methodology is a tendency

to ignore building on the findings in earlier research (see Cho et al. 2015; Davis and Searcy, 2010; Gray et al. 1995), thereby, impairing the comparison of findings. In this study a humble, however, conscious strategy is to build on the findings from earlier studies. e.g. by including themes related to stakeholder relations that have been examined in earlier studies.

The herein focus is on two different EU-reporting settings, Germany and Sweden. Sustainability reports provided from the 30 largest companies listed on the Frankfurt (DAX30) and Stockholm (OMXS30) Stock Exchanges, respectively are included in the analysis. The largest companies were selected not only due to their alleged position as first-adopters and trendsetters when corporate communication is concerned but also due to the argument that the impact on society grows with size and that disclosures from the largest companies are best suited for sustainability analyses (see Stiller and Daub, 2007). A Swedish setting is motivated by the notion that Swedish companies are among the best when sustainability disclosure is concerned (see Cahan et al. 2016; KPMG, 2015). The German setting is motivated by its position as the fourth largest economy in the world, the largest in the EU (World Bank Open Data, 2016) and its membership of the inter-governmental political forum G8, together with the scarce focus placed on Germany in earlier sustainability research (see e.g. Chauvey et al. 2015; Stiller and Daub, 2008). Motivated by the alleged lack of longitudinal focus in sustainability research (Perez and Sanchez, 2009), reports from a seven-year period (2008, 2013 and 2015) are included. This enables an analysis of how disclosure related to stakeholder relations has developed with respect to extent, content and structure. This longitudinal analysis is relevant also due to on-going changes in sustainability reporting standards and guidelines (e.g. Global Reporting Initiative (GRI), AA1000 and OECD Guidelines) that many companies adhere to and which might influence the design of the companies sustainability reports. For example, GRI G4 strongly emphasises materiality, which is one theme in focus in this study.

The selection and construction of themes related to stakeholder relations were influenced by a review of previous studies covering this area (e.g. Greeenwood, 2007; Herremans et al. 2016; Kantanen, 2012; Manetti, 2011; 2016; Morsing and Schultz, 2006; Prado-Lorenzo, 2009; Thijssens et al. 2015). Three themes were identified and selected for the analysis; stakeholder-identification analysis, stakeholder dialogue & engagement and materiality process. Influenced by the methodological discussions related to disclosure studies (Chauvey et al. 2015; Hammond and Miles, 2004; Hughes et al. 2001; Thomson and Bebbington, 2005; Unerman, 2000), the present study sets out to examine both changes in extent and content of how information related to these three themes are disclosed in sustainability reports, as well as, aims at capturing changes in quality by focusing on structural dimensions of how this information is presented (brief/long; general/elaborated; unclear/clear). In line with the method used in Manetti (2011), attention is paid both to the presence of a section related to a specific theme and to the intrinsic characteristics of what has been discussed in the section and how it has been discussed. To enhance reliability in the analysis, the English version of the reports were used. To define a list of detection and classification rules related to the above three themes, a rigorous pilot test was first applied on a selection of reports. Then, in the next step, a preliminary test of the coding procedure was conducted in order to solve any ambiguity and unclearness in the coding procedure and, thereby, reduce subjectivity, which is more or less present in studies using content analysis (see Guthrie and Abeysekera, 2006). To further enhance stringency of the coding, two independent senior researchers in the field of sustainability accounting and reporting were involved in these tests. Acknowledging the fact that an assessment of information in reports is not an audit of underlying processes and practices, conclusions cannot be drawn as to whether the companies actually do what they are claiming to do (see e.g. Thomson and Bebbington, 2005; Stiller and Daub, 2007).

Findings and discussion (Note: Only a selection of the detailed findings from the study)
Reviewing Table 1, shows that 99 sustainability reports were examined and a total of 7.373 pages.

While accounting legislation requires companies to produce an annual report, producing a sustainability report is (still) a voluntary decision in Germany and Sweden. While two thirds of the largest listed German companies provide sustainability reports in 2015 only 44.4 per cent of the Swedish companies have a sustainability report. Interesting to note is that there appears to be a decline in number of reports from the Swedish companies, which merits further research.

Table 1: Summary information of examined sustainability reports

	2008		2013		2015		Total
	Germany	Sweden	Germany	Sweden	Germany	Sweden	
Number of reports	16	14	20	17	19	12	**99**
Number of pages	1370	584	2120	879	1796	624	**7373**
Average number of pages	85.6	41.7	106	51.7	94.5	52.0	

In the end of the period all Swedish companies refer to the reports as the 'sustainability report'. The German companies are more prone to keep the reference to 'corporate social responsibility' and often also include subtitles like 'balance' and 'trust. An interesting finding is that the Swedish reports on average are almost only half as long as the German reports. An average between 40-50 pages is in line with the findings in both Roca and Searcy (2012) and Davis and Searcy (2010). The average length of the German reports is more similar to the length found by Chauvey et al. (2015) for French companies. However, French companies are required by law (Nouvelles Régulations Économiques #2001-420, NRE) to disclose sustainability in their financial reports, while German companies are not.

The analysis of the reports reveals that stakeholder relations is much focused upon both in the German and Swedish reports.

Table 2: Results from the analysis of German and Swedish sustainability reports
During the seven-year period, the companies appear at least on an aggregated level to have direc-

	2008		2013		2015	
	Germany	Sweden	Germany	Sweden	Germany	Sweden
Focus upon stakeholders	93.8 %	76.9 %	90.0%	82.3 %	89.5 %	90.9 %
Stakeholder-identification analysis	6.3 %	No	5.0 %	No	10.5%	8.3%
Stakeholder engagement/dialogue	87.5 %	42.9 %	80.0 %	62.5 %	84.2 %	83.3%
Materiality assessment	43.8 %	14.3 %	70.0 %	81.3 %	73.7 %	91.7%

ted much attention to enhance their communication of stakeholder relations. Elaborated sections on stakeholder dialogue & engagement and materiality processes are relatively common in the reports from the end of the examined period. Judging from the reports, the companies appear to have quite advanced strategies for their stakeholder interaction/communication stressing e.g. partnership and feedback (Calleoni, 2013; Morsing and Schultz, 2006). The sections on materiality process are in general more elaborated (more detailed and firm specific) in German reports than in Swedish. However, most of the sample companies fail (or neglect) to explain how the outcome of both their stakeholder engagement activites and materiality process will affect or be integrated in business operations. This indicates that the companies might not or at least not fully utilize the involvement

with their stakeholders to develop and improve their sustainability practices.

Reflecting that a well-defined stakeholder-identification analysis is argued to be a vital foundation to build stakeholder relations upon (see Freeman, 1984; Mitchell et al. 1997), it is, however, problematic that this appears to receive little focus in the reports. Thus, the foundation upon which both stakeholder dialogue & engagement and materiality analysis is based, thus, appears a bit unstable. This finding unfortunately supports the findings in earlier studies (Herremans et al. 2016; Onkila et al. 2014).

Although there is a clear enhancement in all the three themes, the analysis reveals differences regarding content, informational quality and structure of how stakeholder relations are communicated in the different reports. The findings also reveal interesting country-specific differences. In sum, the findings accentuate the need for further efforts and meritorious initiatives aimed at developing and improving the value relevance, accountability and comparability of how stakeholder relations is communicated in tomorrow's sustainability reports

Practical implications

Companies have traditionally regarded stakeholders as passive, however, they are not anymore (see Stiller and Daub, 2007). Instead stakeholders, whether they are individuals, groups or NGOs, today take various actions related to sustainability and also raise awareness of issues close to their hearts. By this involvement and interaction, they contribute to shaping and developing sustainability discourses and corporate practices. The importance of nourishing and utilising stakeholder relations by developing efficient strategies for stakeholder dialogue & engagement is acknowledged both in research and business communities. The herein findings of how the largest German and Swedish companies communicate on stakeholder-identification analysis, stakeholder dialogue & engagement and materiality process provide relevant inputs into the debate on how companies involve and interact with their stakeholders. The findings are also of interest and relevance to both policy makers at national and international level and to the business and academic communities in their on-going quest of developing sustainability reports of high informational quality satisfying the needs of various stakeholders.

Originality/value

This study contributes to the rather scarce research on how stakeholder relations are communicated in sustainability reporting over time and between industries and countries (see Herremans et al. 2016). The study adds originality and valuable input to the research field in three ways. First, its comprehensiveness manifested in its focus on stakeholder-identification analysis, stakeholder dialogue & engagement and materiality process provides an increased understanding of if and how companies in various ways utilize, engage and interact with their stakeholders in forming their sustainability practices. Second, its longitudinal focus enables trends as to the aforementioned to be identified. Third, its focus on two different EU-reporting settings, enables country-specific trends to be identified between one country viewed as among the best at sustainability disclosure (Sweden) and one country being the fourth largest economy in the world and the largest economy in EU but yet a scarce setting in sustainability research (Germany).

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Online CSR communication in German-speaking countries ("DACH-region")

Structured Research Summary

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Purpose

This article presents an empirical analysis of CSR communication posted on the websites of seventy companies listed on the main stock markets in the so-called DACH region. The results of this analysis offer answers to questions that are currently being discussed in the CSR literature.

Method

Using a comprehensive set of criteria, the study examines the extent to which leading German, Austrian and Swiss companies can meet communication and CSR-related requirements.

Findings

Drawing on Morsing and Schultz' theoretical insights concerning stakeholder engagement (2006), this study shows that current CSR communication primarily provides information for stakeholders and contains only a few elements of consultation with stakeholders. In addition, no elements indicating stakeholder involvement in decision processes were found. Data analysed in 2004, 2007, 2012 and 2016 for the German DAX companies allowed for comparisons over time. A closer examination of this data revealed increasing professionalism in CSR communication, especially in the provision and presentation of information. Regarding information clarity and opportunities for dialogue, however, the results show less progress and thus point to a great potential for improvement. Furthermore, a comparison of the results across borders in 2016 indicates that the German companies are using the potential of the internet for CSR communication more effectively than those in Austria and Switzerland.

Originality

By focusing on online CSR communication in the DACH region, this study contributes to the current state of research and offers several recommendations for practitioners.

Limitations

Communication is viewed from a strategic instrumental perspective. The empirical analysis focuses on the technical possibilities offered by the internet to make CSR communications and reporting available and understandable to stakeholders and to promote dialogue with and among stakeholders. Furthermore, it assumes that in all three German speaking countries the criteria for online CSR communication according to the Kano model are similarly perceived.

Introduction

More than 90 percent of the 'Fortune Global 250' companies publish CSR reports (KPMG, 2015) and online CSR communication and reporting is a continuing trend. It can be argued that such communication practice, which provides true and transparent information to stakeholders, is a functionalistic approach to CSR communication (Golob et al., 2013), strategic and often mainly a one-way communication. Online CSR communication, however, also offers the potential for stakeholder dialogue due to the internet's opportunities for symmetric, two-way communication (Kim, 2005).

Studies on the online CSR reporting by the German listed companies (DAX30 companies) were conducted at Leuphana University of Lüneburg three times from 2004 to 2012 (Blanke et al., 2004; Blanke et al., 2007; Giese et al., 2012). Their results show that the overall amount of online CSR reporting has increased over time. However, it is possible to distinguish between three groups of companies: (1) Those companies which have either always achieved good results or increased their reporting gradually over time, (2) those companies which started as one of the best companies but then decreased reporting over time and (3) the companies that were part of the sample from 2004 but only started their online CSR reporting at a later stage. Necessarily, the study itself adapted over time. While issues like CSR communication on social media or linkages from the product website to the CSR area on the corporate website were not yet relevant in 2004 and 2007, they were covered at a later stage once they became relevant. The current study defines online CSR communication as communication on the corporate website and on different corporate channels such as the product website or social media channels.

Stakeholders' positive perception of such CSR communication efforts is not guaranteed but depends on the degree of satisfaction of their expectations. The Kano model (Sauerwein et al., 1996; Shahin et al., 2013) can be used in order to determine stakeholder satisfaction with corporate online CSR communication. The study distinguishes between how well the companies fulfil stakeholder expectations by analysing criteria in four categories: provision of information, accessibility of information, comprehensibility of information and dialogue. A comparison of the three previous studies shows that there was increased coverage for some of the criteria over time, while others were unchanged. This is especially true for the results in the category 'dialogue' which saw the least development over time.

The purpose of this study is three-fold. First, it aims to continue the study of online CSR communication which has already been done on the German listed companies. Second, it analyses the online CSR communication of the 40 largest listed companies in Austria and Switzerland which allows comparisons amongst the online CSR communication practices of listed companies in the German speaking so-called "DACH region" (Germany, Austria and Switzerland). The third purpose is to analyse, for the first time, the relevance of online CSR communication for stakeholders. In order to predict stakeholders' reactions to online CSR communication, the criteria assessed are classified using the Kano model. According to this model, the fulfilment of some criteria is likely to be perceived as dissatisfactory or satisfactory but somehow expected, while the fulfilment of others can lead to stakeholder enthusiasm just because they were unexpected functions. Although the research tool predicts stakeholders' expected reactions to communication criteria using levels of dissatisfaction versus satisfaction or enthusiasm, in practice the reactions are understood to result from the positive or negative mediating influence of the criteria on how stakeholders process the information provided.

First, this study examines how the current practice of online CSR communication in the three German speaking countries performs according to a set of 28 criteria assessing the provision, accessibility and comprehensibility of information, as well as dialogue possibilities. Second, to test the validity of the theoretically developed criteria, the study analyses how stakeholders evaluate the relevance of these criteria for their evaluation of companies' CSR communication.

Methodology

The corporate websites and further corporate online communication channels were systematically

analysed to determine their use of the internet's potential for CSR communication. In the first step, data was collected using a set of criteria divided into four different categories: 'provision of information', 'accessibility of information', 'comprehensibility of information' and 'dialogue'. The total set includes 28 criteria with four levels each. In order to increase the reliability of the collected data, first results were presented to and discussed with company representatives of the DAX30. In the second step, the collected data was analysed to assess its potential to disappoint or enthuse the company stakeholders. For this purpose, the Kano model was used in order to demonstrate which criteria, related to provision, accessibility and comprehensibility of information or dialogue, would lead to stakeholder disappointment, indifference, satisfaction or even enthusiasm.

Findings

The four studies on the online CSR communication by the German DAX30 companies from 2004 to 2016 reveal enormous increases in the average results for the three categories 'provision of information', 'accessibility of information' and 'comprehensibility of information' within this period. This is most noticeable for the category 'provision of information' in which most of the single criteria are now fulfilled at a very high level. The 30 companies thus offer on average a large amount of CSR information on their corporate websites. The category 'accessibility of information' has also improved continuously over time and is on average fulfilled to a good degree, which means that the information provided is made easily accessible to stakeholders through different tools. While the category 'comprehensibility of information' has on average improved over time, e.g. with regard to the criteria external/internal links or the use of multimedia tools, it was found that some criteria remain at a lower level. This implies that information could still be made more comprehensible to stakeholders. Finally, the fourth category 'dialogue' shows the lowest development from 2004 to 2016, which means that in 2016 some criteria are not fulfilled to a higher level than they were more than ten years ago. This suggests that companies consider a stakeholder dialogue on their corporate websites to be less important than the comprehensive provision of information. The communication process is much more a company-led monologue than a stakeholder dialogue - or as Morsing and Schultz (2006) have suggested: stakeholder information is the dominant stakeholder strategy.

Results with regard to the differences between the three countries in 2016 show that German companies perform best – even though they tend to neglect the potential opportunities of some aspects in the categories information accessibility and comprehensibility – and especially dialogue. A second study in Germany on the perception of these 28 criteria by stakeholders according to the Kano model demonstrates that criteria in the categories 'accessibility of information' and 'comprehensibility of information' are more likely factors for stakeholder enthusiasm than criteria in the category 'provision of information' and 'dialogue'. This implies that the German companies are more likely to satisfy their stakeholder expectations than their counterparts in Austria and Switzerland because they offer more criteria in their online CSR communication which are not expected by stakeholders and which thus lead to stakeholder enthusiasm. In turn, Austrian companies are most likely to disappoint their stakeholders according to the Kano model. Their online CSR communication only provides information, which leads to lower satisfaction than criteria of information accessibility and especially of information comprehensibility. Swiss companies perform slightly better regarding the two categories 'accessibility of information' and 'comprehensibility of information', which suggests that their stakeholders are less disappointed or even more satisfied by their online CSR communication, but they may be disappointed by the lack of opportunity for dialogue. However, stakeholders of the Swiss companies are probably not enthusiastic about the overall amount of online CSR communication in the four categories. The Kano model can thus be used to predict whether stakeholders in all three countries will be more enthusiastic when they find criteria which they had not expected, such as an archive function for online information, links from different parts of the corporate website to the CSR section, and criteria that facilitate the comprehensibility of information. Enthusiasm increases because these tools exceed the basic expectation to find mere information; instead stakeholders are helped to access and understand the communications.

Conclusion: Originality & Limitations

The criteria set was taken and adapted from previous studies of online CSR communication in Germany, and its reliability was checked. The comparison of results for the German companies from 2004 to 2016 gives a comprehensive picture of the positive national development of online CSR communication practices. It shows at the same time that the development is more positive in some areas than others and that stakeholder dialogue on the corporate website is not an important aspect for the German sample. This finding can further stimulate the academic discussion of why and to what extent internet-led stakeholder dialogue remains a corporate challenge (Pedersen, 2006). For the first time, the study was enlarged to include the two German speaking countries Austria and Switzerland, which allows a comparison of the national results. By doing so, the study contributes to filling a gap in the research on cross-national differences in CSR communication that have been identified in the literature. Here, Furrer et al. (2010, p. 393) described such research with regard to CSR as being in an "embryonic state." Furthermore, the data was analysed for the first time with regard to its potential for stakeholder disappointment or enthusiasm according to the Kano model. This discussion could assist CSR communication practitioners in their reflection on current online CSR communication practices and how to design them better to ensure stakeholder satisfaction. It reveals moreover the need for psychological reflections on why and how stakeholders evaluate and perceive (online) CSR communication. The usefulness of a purely functionalistic approach to CSR communication can thus be questioned.

The study has its limitations, however. First, communication is viewed from a strategic instrumental perspective and the study focuses on the corporate website and few other corporate communication channels. The scope of communication channels should be enlarged into a deeper analysis of social media in order to assess the existence of a stakeholder involvement strategy in more depth. Second, the survey on the perception of criteria by stakeholders according to the Kano model was only done in Germany, which leads to the assumption of similar patterns in all three countries, and thus neglects potential cross-national differences on how the same criteria are perceived by stakeholders in Austria and Switzerland. Third, the classification of criteria according to its potential for raising enthusiasm could be seen as subjective because not every stakeholder will be dissatisfied, satisfied or feel enthusiastic due to the same online CSR communication tools such as archives, links etc. Fourth, it can be argued that good (online) CSR communication practices do not guarantee a good overall CSR perception by stakeholders. In reality, companies which obtain good results in this study may nevertheless be criticised for bad business or CSR behaviour.

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Implementation of the EU directive on reporting of non-financial information

Structured Research Summary

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Background
The EU Directive on reporting on non-financial information 2014/95/EU (EU NFI) was adopted by the EU Parliament and the EU Council of Ministers on October 22, 2014, and came into force on December 6, 2014.

According to EU rules a directive must be transposed into national legislation not more than 2 years after the date of entry into force, i.e. not later than 6 December 2016. Some member states (MS) could not meet this deadline.
The directive contains changes to the recently adopted Accounting Directive 2013/34/EU.
Research papers published so far mainly deal with implementation issues in individual MS. No study of EU-wide implementation has be published to our knowledge.

Research questions
In reviewing the implementation, the following issues have been studied:
1. Have some MS gone beyond the EU minimum?
2. Have MS conducted consultations with stakeholders and have this influenced the outcome?
3. How will the EU NFI directive change the number of reporting companies in the MS?
4. Has the EU NFI directive led to a harmonization of reporting procedures among MS?

Methodology
In order to find information about the implementation the most useful tool is to look at publicly available material on the web sites of parliaments, governments and CSR organisations. In this study, we only look at the final documents that emerge from legislation procedures, being well aware of that governments in earlier stages have proposed various ideas. Apart from web research and email communications, face-to-face interviews has been done with government officials and NGOs in Austria (respACT and Ministry of Justice), Hungary (Követ and Ministry for National Economy), Slovakia (Pontis Foundation) and Sweden (Ministry of Justice, KPMG) and the organizations CSR Europe and GRI. It is too early to discuss the results in qualitative terms as most of the reports will only be available in 2018.
EU NFI directive applies to all 28 member states + the two EEA countries Norway and Iceland, that is 30 countries.

Terminology used
Large companies in EU definition (Directive 2013/34/EU) fulfil at least two of the following three

criteria

- More than 250 employees;
- Total balance of at least 20 million €;
- Net turnover of at least 40 million €.

The EU NFI directive mentions in § 14 "those large undertakings ……. having an average number of employees in excess of 500". There is no change of the balance and net turnover amounts mentioned above.

Public Interest Entities (PIE) are in EU definition (Directive 2014/56/EU) companies that are either listed on the stock exchange, banks, insurance companies or otherwise decided by the government as PIE. The last-mentioned definition can vary between MS. In Slovenia, Sweden and UK only listed companies count as PIE, while Spain, according to a Federation of European Accountants (FEE) report Definition of Public Interest Entities (PIEs) in Europe in October 2014, has 8,000 PIEs although Spain has only 150 listed companies. Therefore, in Spain there has been created additional rules to limit the number of PIEs that should apply the EU NFI rules and the threshold for PIEs to be included are the same as in the UE NFI directive.

Main points of the directive

EU NFI directive requires large public-interest companies (PIEs) with more than 500 employees to provide a non-financial statement (§ 14). The report should contain relevant and material environmental and social information, employee matters, respect for human rights, and anti-corruption and bribery matters (§ 7).

EU NFI directive employs the "report or explain" policy which gives companies the possibility to avoid reporting on certain issues provided that they present an explanation.

EU NFI directive does not give detailed rules for how a NFI Report should be undertaken. It only lists a number of guidelines that can be used or reporting such as EMAS, UN Global Compact, OECD Guidelines for MNEs, UN Guiding Principles (on Business and Human Rights) Reporting Framework, ISO 26 000, ILO Tripartite Declaration of principles concerning MNEs and Global Reporting Initiative (§ 9).

EU NFI directive gives companies that are members of groups a possibility to refer to the NFI Report by the mother company (§ 15).

EU NFI directive leaves to MS to decide on whether external verification should be required (§ 16).

EU NFI directive gives governments the option to allow companies not to disclose information related to impending developments, or matters under negotiation (Safe harbour clause) through the new article 29a 1 in the Accounting directive.

The NFI Report should include:

- Short description of the company's business model;
- Description of
  - the company's policies including "implemented due diligence processes";
  - the "outcome of those policies";
  - principle risks related to ESG matters and their management, which are linked to the activity of the company, including its "business relationships, products or services";
- Presentation of the most important "non-financial key performance indicators" (KPIs).

One section of the directive (§§ 18, 19) concerns measures to report on policy of diversity. As this in some countries already is under legislation, it is complicated to analyse the impact of this part of the directive and it is therefore not discussed in this report.

One paragraph (§ 20) deals with country-by-country reporting of taxes companies pay. This issue has been discussed in G20 and OECD and has been handled in other EU directives.

EU position
The proposal by the Commission for reporting of non-financial information was launched on 16 April 2013 by the Commissioner for the Internal Market, Mr Michel Barnier. On the day one year later, on 16 April 2014, the EU Parliament took its decision, but MS through the Council of Ministers did not take its position until February 2015. As the Council of Ministers arrived at a different view from the Parliament, negotiations between the Parliament and the Council followed.

The main difference between the Commission proposal and the final result is that the Council narrowed down the scope from all large companies with more than 500 employees to companies of public interest (PIE) with more than 500 employees. Thereby the scope of companies in EU was reduced from 16,000 to 6,000 according to the estimates by the commission. This line was taken at a EU Coreper meeting end February 2015 and was maintained throughout the negotiations with the Parliament.

In view of the fact that two EU MS, Denmark and Sweden, increased the scope to all companies with more than 250 employees, the scope in EU can be calculated to be 8,000. The Swedish government bill calculates that the number of Swedish companies concerned according to the EU minimum rules would be around 100, while the number with the proposed threshold of 250 employees would be 1,600. As the Swedish bill uses the abovementioned criteria for large company (fulfilling more than one of the three criteria) it is reasonable to calculate with up to 2,000 concerned companies. In Denmark, it is assumed that 1,100 companies will be subject to mandatory reporting.

According to Article 3 of the EU NFI directive the Commission shall not later than 8 December 2018 submit a report to the EU Parliament and to the Council on the implementation of the directive. EU NFI is now handled by DG FISMA, Unit B.3.

Consultations
EU MS are following their normal practice in arranging consultations before transposing a directive. Some countries publish both their questionnaire/proposal and the replies on internet, some only publish summaries.
Some countries (Austria, UK, Germany) present a consultation document with a number of questions to answer, other countries (Sweden) publish a document with facts and opinions and leave to consulting participants to react on what they themselves focus on. We have looked in detail at the consultation process in Austria, Germany, Sweden and UK.

Austria. The EU NFI directive is in Austrian terminology NaDiVeG (Nachhaltigkeits- und Diversitätsverbesserungsgesetz). The consultation period was June-August 2015. The consultation document issued by the Ministry of Justice of 7 pages summarized the directive and contained 17 questions. The answers are published on internet. Also other ministries than he Ministry of Justice could send written replies to the consultation document.

Germany. The consultation period was March to May 2015. 55 companies and organisations have sent comments. These are all published on the government web site.
Sweden. The consultation period was end December 2015- end March 2015. The report (Ds 2014:45) is a 108-page document that includes proposed changes of wordings of six laws. 41 replies were received. In Sweden consultations are not done with individual companies, only their organizations. The answers are available but not published on the web.

UK. The consultation period was February – 15 April 2016. The Department of Business, Innovation and Skills (BIS, now BEIS) had compiled a list of 100 companies and organisations that were invited to rend in replies. BIS send out a 47-page document with key points and 15 questions to be answered. 76 answers were received.

In UK and Sweden, the different ministries do not send comments to the enquiry, their views are integrated in the consultation proposal.

Some countries (Austria, Italy) did consultations in two rounds in which the second was a consultation based on a detailed proposal from the government.

Several new MS did not arrange consultations and only arranged for a necessary decision by parliament or by government on delegation from parliament.

Implementation

According to EUR-Lex website the following national implementation measures were reported by 2017-08-31.

Country	No of measures	Latest measure
Belgium	0	
Bulgaria	2	2016-06-03
Czech Rep.	21	2016-12-30
Denmark	1	2015-06-01
Germany	1	2017-04-18
Estonia	5	2015-12-31
Ireland	1	2017-04-18
Greece	1	2016-07-07
Spain	0	
France	3	2017-08-11
Croatia	3	n.a.
Italy	1	2017-01-10
Cyprus	1	2017-06-02
Latvia	4	2016-12-29
Lithuania	5	2016-12-23
Luxemburg	1	2016-08-04
Hungary	5	n.a.
Malta	1	2016-12-02
Netherlands	4	2017-03-23
Austria	1	2017-01-17
Poland	2	2017-01-11
Portugal	39	2017-07-28
Romania	5	2017-02-27
Slovenia	2	2017-03-31
Slovakia	5	2015-06-11
Finland	3	2016-12-29
Sweden	18	2016
United Kingdom	4	2016

Summary and answers to research questions
Summary
EU NFI has been one of the dominant trends in corporate reporting. Other trends, that in some ways complement the EU NFI, in some ways compete as a model, are the projects for integrated reporting (mainly advanced by IIRC) and the projects to introduce sustainability reporting requirements at stock exchanges.

EU NFI has successfully been transposed into legislation in all but a few MS. Thereby a trend towards diverging rules have been stopped and we will have similar NFI reporting within the EU/EEA area. The number of reporting companies will rise even if the increase is not dramatic. In countries where stock exchanges are the main vehicles for pushing companies to report a similar trend is noticed.

EU NFI covers all traditional CSR issues and can therefore be said to favour reporting systems that have ambition to cover all pertinent systems such as GRI, UN Global Compact Report on Progress, while reporting tools for specific areas such as CDP (for carbon emissions), UNGP Reporting Framework must be complemented with other reporting tools.

Legislation vs. voluntary and self-regulating programs have been a topic for discussion in many MS. EU NFI directive in § 23 therefore states that SMEs should not be targeted as it would increase their regulatory burden.

The "comply or explain" rule is regarded by some as watering out the ambitions. Experiences from Denmark, where this rule was first introduced show according to a study by Copenhagen Business School on the first 3 years of mandatory reporting that the percentage of companies referring to this excuse is rapidly diminishing. The fact that no MS has mandated external audit can raise doubts about the quality of the reports. The audit firm has only to mention the fact whether a NFI report is published. This has been a subject for discussion in countries where a consultation process has been held. A sizeable minority of stakeholders have argued in favour of mandatory external audit. The argument against mandated external audit is that it should be decided on according to the requirements of the market.

The focus in the discussion varies somewhat among MS. Environmental issues and gender issues are often at the forefront in developed economies. In Eastern Europe, according to interviews conducted, there has been a particular interest in the issue of anti-corruption as that is perceived as a considerable problem in the society.

Answers to research questions
1. Have some MS gone beyond the EU minimum?
Answer: Sweden, Denmark and EEA members Norway and Iceland have gone considerably further than the EU minimum on scope, choosing to apply the legislation to all companies (instead of PIEs) with more than 250 employees (instead of >500 employees). No MS has demanded external verification of the report.
Some MS have been concerned by the rather long time period (6 months as maximum) stated in the EU NFI (Article 1.4.b) between the publication of the Annual Report and the NFI report. Germany has shortened it to 4 months.

2. Have MS conducted consultation procedures with stakeholders and have this influenced the outcome?
Answer: Several countries have completed 1-2 consultations rounds with stakeholders such as: Germany, Italy, Austria, Sweden, France, UK. This has clarified certain issues in the national drafts but the ultimate decision is by the parliaments and the end result is depending on the position of the various political parties. The consultation process has also engaged a large number of stakeholders.
In countries where no consultations have been undertaken the level of awareness is lower.

3. How will the EU NFI change the number of reporting companies in the MS?

Answer: Developed economies that have not exceeded the EU minimum (e.g. Germany, UK) will probably not see any big rise in number of reports as these companies are already producing similar reports. Developed economies that have exceeded EU minimum level will see a large rise (Sweden and Iceland), while Denmark, France and Norway already have a large number of reporting companies due to existing legislation.

As for less developed economies a rise of the number of reporting companies is likely.

4. Has the EU NFI Directive led to a harmonization of reporting procedures among MS or influenced the view on reporting?

Answer: EU NFI directive will probably lead to a harmonization of MS reporting procedures. Harmonization means both equalizing the content and lowering the ceiling for the most developed countries and raising the floor for the least developed countries. As the greatest difference in application is the scope (broad ambitions by "Viking countries") rather than content one can argue that the aim of harmonization has been met.

Further research work

After a couple of years, the content and quality of NFI reports can be studied. Two aspects deserve special attention; if the EU NFI has led to more reports and if there has been an effect to limit reporting by ambitions companies to the legally required minimum only.

Types and looks of CSR reports: A content analysis on the state of the art in Europe

Abstract

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Purpose

Many studies have looked at the CSR reports' financial impact (Eccles et al., 2014), cultural diffe-rences (Chen & Bouvain, 2009), or reporting quality (Lock & Seele, 2016). The importance of design has been declared in newspaper research (Leckner, 2012), but so far, there is no comprehensive account on the visuals of CSR reports. Headlines and title pages are the first visual cues that readers are confronted with and are thus the entry points of publications as newspaper research found (Bucher & Schumacher, 2006). Thus, the framing of CSR report titles is eminent.

Design/methodology/approach

This study investigates the types' and looks' of CSR reports (N = 237) from 11 European countries with a quantitative content analysis coding headlines, title pages based on environmental image framing (Rebich-Hesphana et al., 2015), back pages, accessibility of design, and published formats.

Findings

Preliminary results show that most title pages apply image frames related to people (e.g., emplo-yees) and only in 10.9 % of the cases is the design coherent from front to back page. Accessibility features such as electronic navigation are not common (37.4 %). The main reports' headlines focus on „sustainability" which is in line with longitudinal findings on CSR report titles (Gatti & Seele, 2014). Additionally, we find a small number of companies reporting country-specifically, likely to communicate more effectively to local stakeholders

Originality/value

The study offers insights for researchers and practitioners regarding reporting design and images frames of CSR report titles inspired by newspaper research.

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Managing corporate guilt in CSR reports.
A discourse perspective

Abstract

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Purpose
This paper aims to study how high-profile financial-services companies manage guilt discursively in their CSR reports, after having been convicted of wrongdoings such as bribery, money laundering, or fraud and sentenced to pay enormous fines. This paper challenges the value of CSR reports by examining how ethical wrongdoings are integrated into such reports and to what extent they change corporate CSR commitments in the ensuing years.

Design/methodology/approach
We will first identify high-profile cases of corporate wrongdoings in the US financial industry. 50 cases will be identified via the Factiva database, through a search limited to the financial industry, to the words „fined" and „fine" in the title or lead paragraph, and to the year 2014. The latter limit is set in order to be able to study the post-conviction discourse. We will conduct a critical discourse analysis of relevant sections of these companies' CSR reports from 2013-2016/2017 in order to examine how they manage their guilt discursively in the years that follow and whether their CSR commitments have changed compared to the years before the conviction.

Social implications
The results will provide a better understanding of the usefulness of CSR reports to external readers, as the study looks at the extent to which companies are willing to deal with their own misconduct in their CSR reports.

Originality/value
By taking concrete cases of wrongdoings as a starting point coupled with a longitudinal design, this paper provides insights into overt and covert ways in which companies manage guilt discursively.

7. DIGITAL CSR COMMUNICATION

Digital CSR dialogue and engagement

Structured Rsearch Summary

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Purpose
Stakeholders are becoming of bigger importance in the digital age where organizations need to take social media into account, besides paid, owned and earned media. Our research question is: how do organizations organize their digital dialogue strategies with stakeholders and what are expectations of stakeholders on dialogue and digital dialogue of organizations? In this contribution we especially focus on CSR communication

Theory
The classic PR excellence model (Grunig & Hunt, 1984) and the CSR involvement strategy (Morsing & Schultz, 2006) clearly indicate that dialogue is needed to come to an understanding between organizations and their stakeholders. Especially CSR seems to be a topic that is very suitable to involve stakeholders with how the company is taking its responsibilities. With the growing of web 2.0 and digital media more opportunities exist for organizations for dialogue with stakeholders and to get stakeholders engaged with the company. However, in previous studies we did find that organizations did not use the opportunities offered by digital media for dialogue and involvement of stakeholders. In this study we will further explore this by applying a multi-method study on stakeholder dialogue and stakeholder engagement.

Method
We included a content analysis of the Twitter and Facebook posts of 32 Dutch organizations from a 10-month period (January 1st, 2016 - November 1st, 2016). Furthermore, we have panel data of 1382 respondents, featuring different variables, including online behavior, reputation of these 32 companies and whether the respondents are currently listed as friend or follower on Facebook and / or Twitter of the selected 32 companies. Furthermore, we specific included questions regarding what stakeholders (including customers) expect of the companies regarding CSR, which will be the focus of this contribution: what do stakeholders expect on CSR and to what extend are these 32 companies are engaging in dialogue on social media regarding CSR.

Findings
We collected more than 100,000 posts on Twitter and Facebook of those 32 companies from the first 10 months of 2016. The preliminary findings are that Twitter is used mainly as webcare, given the fact that more than 60% of all tweets were responses to questions and inquiries by customers/stakeholders and others on Twitter. Contrary, organizations are using Facebook as a channel for providing information about the company, or the products of the company (as a PR or marketing

channel) but seldom for dialogue with stakeholders. On average postings by the organizations show a lot of likes and a fair amount of shares, but hardly in a dialogue in which the organization is taking part. Digital CSR communication is only posted in a promotional way, not as a starting point for feedback or discussions or with the aim to engage stakeholders on CSR. We found only 507 (0,56%) of more than 90,000 tweets with words related to CSR. Of these 507 CSR related tweets, none were inviting for interaction or dialogue.

Panel-data showed that stakeholders and customers rated the organizations differently on CSR. In figure 1 we summarized the scores of perceptions of responsibility of the respondents on the companies where they are customer of have been customer in the past. The score on responsibility is based upon 7 different items. Examples of items are: XX is operating ethical, XX has excellent leaders, XX is responsible regarding the environment (all Cronbach's a's > .90). Our respondents were customer or were customer in the past at 26 of the 32 organizations. To be included in the analysis, we set the minimum number of customers/past customers at 25.
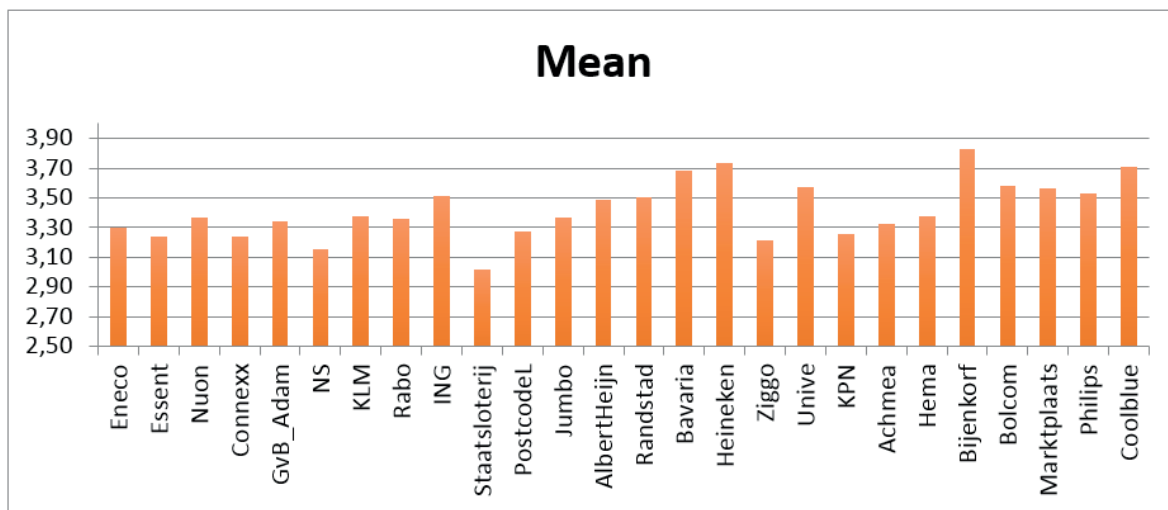
We are in the process of relating these scores with the postings on social media of these organizations, to see whether we can find a relation between how a company is posting and how customers are viewing the responsibilities of these companies.

Discussion
Our preliminary analysis show that the use of social media as a promotional medium, not using all the possibilities social media have for interaction, dialogue and connecting to establish interaction. From these, preliminary analysis, it showed that web 2.0 communications have not been established by organizations.
Especially CSR, the way the organization positions itself in the society for giving back to society is a complex enterprise for most organizations. Many (Morsing & Schultz, 2006; van Tulder & van der Zwart, 2003) have been pleading for sophisticated stakeholder dialogue and explained the benefits of dialogue in establishing a state of the art CSR policy of companies. Our preliminary findings show that digital stakeholder dialogue have not been established yet and that organizations need to take extra steps for developing this to be able to establish stakeholder engagement.

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Stakeholder engagement and CSR communication strategies for corporate legitimacy.
Insights from controversial industries websites

Structured Research Summary

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Purpose

In recent years, an increasing number of firms are engaging in a serious effort to integrate corporate social responsibility (CSR) into their business, as both a response to the growing stakeholder sensitivity about social and environmental issues and as a strategic means to strengthen their social legitimacy (Sen et al., 2009; Du et al., 2010). In the stakeholder theory perspective (Freeman, 1984), the development of profitable relations with stakeholders appears intrinsic to the concept of CSR. The need to engage stakeholders in CSR activities is even stronger for controversial industries that face significant challenges in building the legitimacy through their CSR endeavors (Cai et al., 2012). This study aims at analyzing how controversial companies communicate their CSR activities and engage stakeholders through their corporate websites. In fact, among online communication channels, corporate website has been increasingly recognized as an important tool for strategic stakeholder engagement, as it allows companies to provide CSR information targeted to different stakeholders and involve them in CSR initiatives (Moreno and Capriotti, 2009).

Despite some recent research on this topic (Palazzo and Richter, 2005; Kilian and Hennings, 2014), the question of how controversial firms gain legitimacy through stakeholder engagement in CSR issues remains largely unanswered. This paper, therefore, contribute primarily to the existing literature on controversial industries.

In particular, the study focuses attention on different strategies implemented by controversial companies in communicating CSR, distinguishing two main approaches: the information strategy and the involvement strategy (Morsing and Schultz, 2006; Colleoni, 2013). Each of these requires a different level of stakeholder engagement in CSR communication.

Main theoretical framework

CSR and Stakeholder Engagement: a legitimacy perspective

Corporate legitimacy is vital for organizational survival as it ensures the continuous flow of resources provided by stakeholders (Suchman, 1995) that increasingly push companies to justify their environmental and social behavior. In this perspective, stakeholder engagement through CSR communication can be considered as a means of reinforcing legitimacy (Clarke and Gibson-Sweet, 1999), as it raises stakeholder awareness of a company's CSR actions and can enhance its CSR credibility (Du et al., 2010).

The need to satisfy stakeholders' expectations implies the adoption of different communication strategies to obtain different levels of stakeholder engagement (Friedman and Miles, 2006; Rinaldi et al., 2014). Based on Grunig and Hunt's public information model (1984), Morsing and Schultz (2006) identify three main communication strategies: information, response and involvement. The first aims to disseminate CSR information: communication is always one-way. The stakeholder response strategy is based on a two-way asymmetric communication model, in which communication flows to and from the public. In this perspective, the company attempts to change public attitudes, but does not change itself as a result of the public relations. The stakeholder involvement strategy, in contrast, assumes a dialogue between company and stakeholders, in which each tries to persuade the other to change.

Starting from this model, Colleoni (2013) empirically observed in the social media context the appeal to two main communication strategies: self-centered and dialogical. The self-centered communication strategy implies that companies define their CSR agenda internally. In the dialogical strategy, stakeholders actively interact with the corporations, and alignment results from direct feedback. Unlike Morsing and Schultz (2006), in this study the attention is focused only on two approaches of stakeholder engagement: information strategy and involvement strategy. In fact, in accordance with Colleoni (2013), we assume that companies have always the opportunity to benefit from feedback and to satisfy stakeholders' requests through an information strategy. Therefore, we consider both information and response strategies as a single, unidirectional strategy in which, as feedback is useful only to find out what the public accepts and tolerates, a one-sided approach is predominant. Similarly to an information approach, a response strategy, has in fact the sole intention of convincing stakeholders of firm's attractiveness. In contrast, the involvement strategy implies dialogue and active participation of stakeholder in CSR initiatives.

CSR communication strategies in controversial industries

Previous research indicates that the industry in which companies operate has an influence on their credibility or trust (Palazzo and Richter, 2005; O'Riordan and Fairbrass, 2014), and it has been argued that the risk of a stakeholder conflict is higher in controversial industries than in sectors that are not controversial (Aerts and Cormier, 2009).

In a narrow sense, industries are defined as "controversial" if their products are viewed as sinful by society, e.g. tobacco, gambling, alcohol (Hong and Kacperczyk, 2009). In a new and wider conceptualization, these industries comprise also the companies involved with emerging environmental and social issues (Cai et. al., 2012), such as energy and mining industries (Du and Vieira, 2012; Rodrigo et al., 2016), chemical and pharmaceutical industries (Günther and Hüske, 2015), organizations in transport sector (Kilian and Hennings, 2014) and food industries (Hartmann, 2011). Lastly, in recent years, following the financial crisis, banks and financial services have become controversial gaining a higher visibility among public opinion (Branco and Rodrigues, 2006). Conversely, sectors such as consumer goods, manufacturing, telecommunication and media are generally considered non-divisive, because they core products/services have a low impact on environmental and social concerns. Starting from the above-mentioned classification of controversial industries, legitimacy theory studies suggest that companies in these industries, as they are socially more visible, are more exposed to the public scrutiny (Lindgreen et al., 2012). Therefore, they are expected to mostly interact with the society, implementing effective stakeholder engagement processes (Branco and Rodrigues, 2006). Thus, it could be supposed that:

H1: Controversial industries are likely to focus more attention in stakeholder engagement than not controversial industries.

Considering the fact that a company can implement various strategies in CSR communication,

achieving different levels of engagement is primarily relevant for controversial firms to understand how and in which measure these different strategies are able to facilitate the match between the stakeholders' social perceptions of corporate responsibilities and the corporate CSR agenda. Legitimacy theory studies found that industries with potentially relevant environmental impact disclose more CSR information than their counterparts (Campbell et al., 2003; Patten and Crampton, 2004). In this perspective, we assume that:

H2: Controversial industries are likely to adopt information strategy more than not controversial industries.

Furthermore, overcoming the "controversial reputation" implies to be more proactive in involving stakeholders in CSR initiatives (Du and Vieira Jr., 2012), mainly through interactive tools (Cai et al., 2012). Thus, it is plausible to assume that:

H3: Controversial industries are likely to adopt involvement strategy more than not controversial industries.

Research methods
The unit of analysis in our study has included the websites of the firms belonging to Dow Jones Sustainability Word Index 2015. The final sample consists of 12 controversial industries (176 companies) and 12 not controversial industries (135 companies).

Content analysis of corporate websites was applied (Krippendorf, 2012) to identify a set of indicators for stakeholder engagement and CSR strategies indices. In particular, corporate websites were examined using thematic content analysis, that is "a method for identifying, analyzing and reporting patterns (themes) within data" (Braun and Clarke, 2006, p. 79).

The coding scheme in this study was both data-driven and theoretically-driven. Drawing from relevant contributions in extant literature (Wanderley et al., 2008; Gomez and Chalmeta, 2011), and a "bottom up" analysis on the corporate websites of the 24 organizations included in Industry Group Leaders of DJSI 2015, seven main themes were established for the description of stakeholder engagement in CSR issues on corporate website: corporate profile, corporate governance, relationship with publics, CSR reporting, details and information of CSR project, interactive features and presentational features.

Then, these overarching themes have been aggregated in the two main variables (indices) of our study: CSR information strategy (corporate profile, corporate governance, CSR reporting, details and information of CSR project), related to self-centered communications (Colleoni, 2013), and CSR involvement strategy (relationship with publics, interactive features, presentational features), that reveals a dialogical communication approach.

The corporate websites of each of the 311 companies were examined for any single first-order theme (or items). The items identified are measurable indicators for the evaluation of qualitative content of websites and have been treated as dichotomous (dummy) variables. This choice was justified by the less difficulty in operationalization compared to variables with scaling techniques. Data collection on corporate websites was conducted from April 2016 to October 2016.

Preliminary results
To explore if controversial industries are likely to focus more attention in stakeholder engagement than uncontroversial industries, we compare the mean values of the two groups. Table 1 shows that there are differences between the two industries regarding the stakeholder engagement in

CSR issues on website. The mean value obtained by controversial industries (.7069) is higher than not controversial industries (.6703). Through ANOVA, the first hypothesis of our study seems to be confirmed (p<.001).

Table 1: Means and Std. Deviation on Stakeholder engagement and CSR strategies

Industries		Stakeholder engagement	CSR information strategy	CSR involvement strategy
Not controversial	Mean	,6703	,6444	,6876
	N	135	135	135
	Std. Deviation	,09532	,13896	,10423
Controversial	Mean	,7069	,7216	,6971
	N	176	176	176
	Std. Deviation	,08934	,13147	,10335
Total	Mean	,6910	,6881	,6930
	N	311	311	311
	Std. Deviation	,09361	,13990	,10368

In next step, the indices related to CSR strategies on corporate website were investigated through mean comparison. On both information and involvement strategies, controversial industries have on average higher value (respectively .7216 and .6971) than not controversial (respectively .6444 and .6876) (see Tab. 1). However, ANOVA tests between the two industries seems to support the second hypothesis and disconfirm the third hypothesis.

In summary, results confirm the legitimacy theory, highlighting the prominence of CSR communication on corporate website in controversial industries. In particular, the study provides a first-step empirical evidence suggesting that controversial industries focus more attention in stakeholder engagement in CSR issues, than not controversial industries. In this perspective, these companies perform more CSR information strategy, privileging one-way communications to obtain social legitimation. This means that controversial companies prefer to define their CSR agenda internally, as for these industries the benefits derived from involvement strategy can result as double-edged sword. Involvement, in fact, implies a transfer of power by the company to stakeholders. This poses difficulties regarding the possibility of the conflict of interest between companies and different stakeholders about the CSR issues.

On the other hand, it may be considered that being more limited in involvement strategy is a precise choice of controversial companies. The confrontation and dialogue that the involvement entails, in fact, can represent challenging and risky tasks for controversial companies. The involvement could thus give rise to contradictions and inconsistencies that are understandably not appreciated by these companies.

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CSR references in hotel reviews on TripAdvisor

Abstract

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Purpose
This paper investigates the occurrence of CSR-related aspects in hotel reviews on TripAdvisor and consumer willingness to reference a hotel's CSR engagement in hotel reviews.

Design/methodology/approach
With the CSR communication strategies framework of Morsing and Schultz (2006) in mind, two studies were conducted. Study 1 consisted of three focus groups, whose goal it was to discover the reasoning behind consumers' CSR-related review writing behaviour. Study 2 analysed 1,383 online reviews of 47 Austrian CSR-certified hotels on TripAdvisor to learn which aspects of hotels' CSR commitments customers value enough to provide feedback upon.

Findings
Results show that environmental issues and sustainable supply chains receive highest attention in customer reviews. Focus group results show that there still prevails great unawareness about CSR in hotels, though more CSR-related communication in hotels is considered desirable. CSR-related communication may concern the use of regional products, environmental protection, sustainability issues and employee wellbeing.

Research limitations/implications
Limitations owing to the qualitative nature of the studies exist, mainly in the non-representability of the samples. Researchers could comprehensively survey more hotels and conduct quantitative surveys of consumer attitudes towards CSR-related review writing.

Practical implications
The customer unawareness attests to the still existing need for hotels to build stronger CSR awareness via CSR engagement and communication.

Originality/value
This paper's value lies in the uncovering of grave awareness shortcomings pertaining to CSR (communication) in the hotel industry among consumers. The review analysis underlines this, uncovering which CSR dimensions are more or less referenced by reviewers, pointing towards potential differences in value attribution of various CSR measures.

Tweeting responsible practices: An analysis of social media concepts' usage among US and Latin American companies

Abstract

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Purpose

This work examines the usage of social media concepts (dialogue, engagement, influence, transparency, mobilization, authenticity) and features (hashtags, urls, mentions) among top companies in US and Latin America when communicating CSR messages on social media platforms. Little has been done in this area; studies regarding CSR communication have focused only in US and Europe comparisons. This study argues that CSR messages crafted using certain social media concepts and features will be more likely to include audience engagement tools (retweets and likes).

Design/methodology/approach

A Python code was written to access the Twitter application programming interface (API) to download tweets from Twitter official profiles of the top 25 companies by revenue in each region. A random sample of 2,000 tweets was collected and analyzed quantitatively.

Findings

Transparency was the social media concept most employed on CSR-related messages on Twitter among US and Latin American companies. This means that companies are disclosing relevant and valuable information so stakeholders can make right decisions.

Research limitations/implications

This work contributes to social media literature in examining new interpretations in the complex dynamic relationship between companies and fans in social communication platforms.

Practical implications

It contributes in the identification of new CSR communication strategies that are unique to social media platforms among two regions that seem culturally distant but are, simultaneously, the marketplace for global companies.

Originality/value

There is a lack of studies that analyze the use of social media concepts and features to construct CSR messages. Our study, then, fills this void.

The deliberation of corporate social issues in the digital era

Abstract

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Purpose
We examine to what extent citizens conversations in Twitter about social issues are independent from infomediaries, i.e. information intermediaries who define the public agenda about what is socially responsible for corporations.

Design/methodology/approach
We develop a study of news media coverage and social media conversation of banking industry in Italy, where a widespread and explicit exhortation to punish the banking industry appeared in various social media channels and news media.

Findings
Our findings highlight that citizens use infomediaries' topics, but the way they talk about corporate social issues is essentially modified to the extent that they do not only use different attributes, but also semantics

Originality/value
These findings contribute to previous literature on moral deliberation, Corporate Social Responsibility (CSR) and infomediary process in the following way. They explain to what extent citizens' moral reasoning modifies the public agenda about corporate social issues. Also, they allow to understand if all citizens equally participate in pondering this agenda. Finally, they allow to understand how interpersonal communication in social media re-orients people about what is socially responsible for corporations today.

Responsibility discourses on Facebook. An Austrian case study on water politics

Structured Research Summary

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Purpose

The presented empirical study deals with the question which communicative moments stimulate and influence the engagement of stakeholder and focuses on the relationship between stakeholder engagement and public discourses on water supply and scarcity. The assumption is the following: individual involvement and engagement in environmental and sustainability issues depend on the intensity of the public debate and a strong allocation of responsibility. The research object is the movement "Rettet die Mur" (Save the Mur), a "conscious, concerted and sustained effort by ordinary people to change some aspect of their society by using extra-institutional means" (Goodwin & Jasper, 2015, p. 3). The movement was established in 2009 to avoid the construction of a further five power stations along the Mur River (with already more than 30 power stations) in the greater area of Graz/Austria. While two barrages are already in operation now, especially the building of the third barrage in the middle of the town Graz caused big protests. The "Save the Mur" movement fights against this power station with various online and offline forms of communication. For our study, we looked at Facebook-Postings in spring 2017 because, here, the environmental discourse with deeper argumentation around sustainable water allocation and economic use of water was replaced by a responsibility discourse – mainly the allocation of responsibility to one of the politicians that he destroys nature out of political and economic interest.

Thus, in our study we analyzed this "responsibility discourse" in the sense of an allocation of responsibility (to the ÖVP, conservative party in Austria) as well as taking responsibility (by the "alternative parties", like the Greens and the communist party/KPÖ) and asked for how much that "responsibility discourse" replaces or strengthens a broader discourse on sustainability.

Theoretical Approach

Social media sites, especially Facebook and Twitter, have been broadly used by NPOs and may have great potential to support NPOs in relationship building and collective action mobilization (Miller & Miller, 2011). Pressley (2006) described four main benefits of social media for organization via social network communication: inexpensive collaboration, efficient, real-time communication, public relations and online archiving with an added value for each participant by formalized and dynamic information sharing and creation" (Hoegg et al., 2006, p.36). Despite the demonstrated role of a social media platform in "organization" of a movement itself, Web 2.0 is believed to provide collective wisdom – not only but as well toward CSR (Fieseler, Fleck, & Meckel, 2010). The platform "Save the Mur" can be described as active form of agenda-setting (Kent, 2008; Esrock & Leichty, 1998) and is about raising public's awareness toward an CSR issue (Esrock & Leichty, 1998). We picked the case

of a movement that mainly exists via Facebook. Thus, we differentiated our case from other NPOs using Facebook to a specific degree to articulate their interest and get people involved. Therefore, to learn about a stakeholder who gets engaged itself in a political issue, we used Lovejoy and Saxton's (2012) communicative moments of information, community-building and action/motivation. Here, in particular, we were looking for allocation of responsibility as a means of motivation for action. The question in the background is to detect the moments that changed the discourse on sustainable water supply and water energy to a responsibility discourse with (mainly/only) political arguments. Here, we work with a model of a frame field based on the idea that society can be characterized by multiple fields with different discourses, which include the reciprocal effects between structures, strategies and actors (Bourdieu & Waquant, 1992) and the distinctions and relations between different positions (Bourdieu, 1984). Furthermore, Bourdieu's discourses can move in different directions and are interrelated with other discourses in the sense that they can be drawn from one field to another (Kaplan, 2002, p. 7; Weder, 2012).

Method

The case study is at the intersection of media, environment and network studies and was the mean of choice when an in-depth understanding of an entity as it is situated in context is needed (Yin, 2009; Creswell, 2007). The mixture of a qualitative text analysis and the subjective perception of 5 involved activists was part of the research strategy (Eisenhardt, 1989; Edwards & Holland, 2013). The text material collected (FB posts and comments in a specific timeframe) as well as the interviews were evaluated with a qualitative content analysis (Mayring, 2000, 2002), looking for engagement stimulating communicative moments and the allocation of responsibility as a specific strategic element in this context. For the Facebook analysis, we have chosen a specific time frame (31st of January until 5th of February 2017) before the municipal elections in Graz. This specific time frame was also chosen, because the "Save the Mur" platform initiated a big demonstration against the construction of the power station on the day before the municipal elections. Whereas the leading party in Graz "ÖVP" (Austrian People's Party) supported the construction of the power station, other important local parties like the "KPÖ" (Communist Party) or the Greens engaged themselves against the construction of the power station and supported the "Save the Mur" movement.

Findings

The platform "Save the Mur" got engaged in a political discourse on building a power station in the middle of a town and on therefore cutting trees and destroying nature/the green zone of the city. Many of the Facebook-postings of "Save the Mur" contained information and arguments against the construction of the power station, criticism on the city's mayor or information on events. The Information of the platform was supported with multimedia content, all postings included either a video (one third) or a picture (two thirds), a prominent Facebook strategy (Hou & Lampe, 2015; Jurin, Roush, Danter, 2010, p. 114).

Getting back to our theory, we can state that most of the identified communicative moments can be categorized as dialogue and "community-building". Thus, Facebook is used to interact, share, and converse with stakeholders. Another way to foster community-building are "thank you" or acknowledgement messages (Lovejoy & Saxton, 2012, p. 343). "Save the Mur" was also using this method in terms of community-building to thank followers for the participation at the demonstration and by posting videos or pictures showing their events, work or followers to stimulate their community and pay tribute to them.

We identified the online/offline-interrelation as the key when it comes to stakeholder engagement. From a communication perspective, we differentiate between:
A call for online-action (like it, fishing for comments, signatures etc.).

A call for offline-action (call for participation in elections, for demonstrating, protest etc.).

Action means that followers are provided with sufficient information and have a sense of community to get spurred into potential actions like donating money, becoming a volunteer or participate in demonstrations (Hou & Lampe, 2015). The Information is given informational, but mostly more informal, casual and sometimes humorous (Etter & Fieseler, 2010). But with strong arguments about who is responsible and who takes responsibility. Here, we can see, that the upcoming elections opened up the environmental issue of a power station that would destroy nature for to be drawn into a political discourse.

In other words, the political argumentation about responsibilities for the power station and related destruction of the nature resolved a broader discourse on sustainability and environmental responsibility in the years before. Actually, there was nearly no communication that could be identified as call for further online communication or participation in a broader discussion or further communication – online or offline.

Thus, we can state, that the discourse about an environmental issue moved away from an environmental issue and was drawn to the political field.

Original value

The main results are that environmental discourses can be used by political institutions, parties, as well as corporations and here "drawn to another field", i.e. a political discourse. Protests become more a political protest than actually a protest to save the nature. The allocation of responsibility to politicians (ad persona) was one of the means to foster the online discourse. In other words: The CSR discourse about environmental responsibility of the energy supplier was drawn to the political discourse around the election. Thus, the movement "Save the Mur" helped a very small party (KPÖ) to a never been there-result.

Much more, the study demonstrates that stakeholder engagement is a highly complex, autonomous process that requires qualitative research methods.

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Communicating philanthropic and non-philanthropic CSR through corporate social media: Empirical evidence in the financial market in Turkey

Structured Research Summary

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Introduction

Corporate social responsibility (CSR), defined as "behaviors [aligned] with the norms and demands embraced by their main stakeholders" (Maignan & Ferrell, 2004, p. 6), serves to meet the expectations of various stakeholders (Clarkson, 1995; Agarwal and Berens, 2009). However, some types of CSR may be perceived positively by primary stakeholders (i.e. who can affect or is affected by the achievement of the organization's objectives), but negatively by others (Maignan & Ferrell, 2004; Wang & Berens, 2015), or vice versa. For instance, Hemingway & Maclagan (2004) and Wang, Choi & Li (2008) suggest that philanthropic CSR which is highly desirable and purely voluntary, should be distinguished from other CSR initiatives which are either required or expected by the stakeholders. Primary stakeholders, such as employees, may associate the financial success of an organization with their own benefits. Therefore, they may challenge the altruistic purpose of investing in philanthropic CSR which can diversify the corporate resources away from business operations. Accordingly, they are likely to value the endorsement of corporate philanthropy as an additional expenditure, as opposed to an indispensable instrument to achieve competitive advantage. On the contrary, non-philanthropic CSR may be recognized as valuable resources by employees, given that they are either required or expected to meet social norms, and thus should be accounted in corporate strategy.

Despite extensive research on how the global trend of CSR endorsement influences employees' preference and behaviors (see e.g. E. M. Lee, Park, & Lee, 2013; Bauman & Skitka, 2012; Kim, Lee, Lee, & Kim, 2010; Bhattacharya, Sen, & Korschun, 2008), little attention has been thus far placed on the distinction of Philanthropic CSR and non-philanthropic CSR with respect to whether and to what extent they are appealing to employees. This paper fills this gap by making this distinction and documenting the different preference of employees regarding these two types of CSR.

Besides conducting CSR activities, the impact of CSR on firms' stakeholder also depends on how CSR activities are communicated. An effective communication of philanthropic and non-philanthropic CSR plays an important role in constituting positive outcomes of social responsible engagements (Du, Bhattacharya, & Sen, 2010). Most studies in literature focused on CSR communication towards the stakeholders as a whole (see e.g. Bhattacharya et al., 2008; Kim & Ferguson, 2014; K. Lee, Oh, & Kim, 2013). This paper differs from the existing literature by clarifying the impact of CSR communication on employees specifically. In particular, with the increased use of social media in corporate communication (Kesavan, Bernacchi, & Mascarenhas, 2013), to what extent corporate social media enhances or alters employees' attitudes towards CSR commitment is a question of our

interests to answer.

To summarize, this study fills in two major gaps in the literature. Firstly, it distinguishes the value of two types of CSR engagement (i.e. philanthropic CSR and non-philanthropic CSR) conceptually and analyze their influences on forming employees' attitudes. Secondly, the role of CSR communication through corporate social media is examined in this context.

Practically, we choose to focus on the financial industry, because banks and other financial institutions are strongly regulated and need to comply with a variety of non-philanthropic CSR, such as legal and ethical responsibilities (Smeltzer & Jennings, 1998; Salmones, Perez, & Bosque, 2009). Therefore, the role of non-philanthropic CSR on conforming to the expectation of employees, might be more prominent, compared to that of philanthropic CSR. We aim at providing the financial institutions with guidelines on developing effective communication strategies for aligning employees through CSR commitment.

Theory

Employees fall in the category of primary stakeholders (Clarkson, 1995), whose support are vital to an organization's survival and success. Employees' perceptions of an organization may play an important role in determining their self-concept. That is, employees may define themselves by the similar attributes that they define their organization (Dutton, Dukerich, & Harquail, 1994). For instance, those who identify strongly with their organization view its successes as their own, which further determines their self-image (Bhattacharya et al., 2008).

In the context of CSR, how employees respond to the organization's CSR initiatives will not only affect their attitudes and behavioral intentions towards their employer, but further determine the outcomes of the CSR strategy at the corporate level (Santhosh & Baral, 2015). In case that an organization engages in CSR proactively, employees may develop a strong identification with it, due to the desire to make a social contribution and the feeling of pride to work for a good citizen (Rodrigo & Arenas, 2008). Thus, CSR initiatives, in general, may determine the level of employees' identification with an organization (Kim et al., 2010; Greening & Turban, 2000; Dutton et al., 1994).

As aforementioned, corporate philanthropy may represent a pure corporate expenditure which diverts valuable resources of a company to unrelated operations (Friedman, 1970). It is recognized as a CSR type between shareholders' value maximization and business citizenship (Godfrey, 2005). This recognition is particularly pronounced in the financial industry. Employees in the financial industry are expected more likely to value the endorsement of corporate philanthropy as an additional expenditure. Since they may perceive the non-philanthropic CSR conforming to their expectations more than philanthropic CSR, we predict that non-philanthropic CSR leads to a higher employees' identification with the organization.

Hypothesis 1: The positive impact of non-philanthropic CSR on employees' identification with the organization is stronger than that of philanthropic CSR.

Employees rely on CSR communication to acquire a comprehensive understanding of an organization's CSR engagement. Despite so, empirical findings in literature pointed out that their low awareness of CSR initiatives remains as a major issue in carrying out CSR-related strategies (Du et al., 2010; Morsing, Schultz, & Nielsen, 2008). Many employees, for instance, are neither familiar with nor fully aware of their organization's commitment (Hoeven & Verhoeven, 2013). Therefore, to evoke employees' identification with CSR, it is crucial for an organization to develop effective communication strategies towards their employees.

With regards to communicating CSR on corporate social media, two factors may determine its effectiveness on generating employees' identification: The frequency of the disclosure and the transparency of the messages framed (see e.g. Fieseler & Fleck, 2013; Coombs & Holladay, 2011). A regularly updated CSR platform online keeps the dialogue between an organization and its stakeholders alive, and enhances the awareness of certain issues that the organization aims to focus on (Fieseler & Fleck, 2013). As a consequence, employees might be motivated to engage in online discussions about the on-going CSR activities. Organizations, on the other hand, may receive immediate feedback from the employees, enabling adjusting the strategy towards the interests and expectations of employees (K. Lee et al., 2013). Meanwhile, as an active communication on social media indicates the organization's endeavor to engage in CSR, employees may feel less skeptical about the corporate expense on CSR, in particular, on philanthropic CSR, while more identified with the organization. Therefore, a high frequency of CSR disclosure on social media contributes to aligning employees. In other words, it moderates the impact of CSR endorsement on employees' identification with the organization.

Hypothesis 2a: The impact of CSR on employees' identification is strengthened by the frequent CSR communication on social media.

Parallel to frequency, transparency of the messages framed is also recognized as a deterministic factor in CSR communication (Coombs & Holladay, 2011). It requires giving truthful, substantial and useful information that enhances understanding of stakeholders; participation of stakeholders when identifying and distributing the information; and being accurate in actions, policies, and practices (Rawlins, 2009). Stakeholders are sensitive about the transparency in the CSR context, and this sensitivity is associated with their skepticism towards certain types of CSR initiatives (Morsing et al., 2008). Transparency, thus, is used as a cue by stakeholders to evaluate the authenticity and trustworthiness of an organization's CSR engagement (McShane & Cunningham, 2012). Therefore, an organization's CSR communication should take the three aspects suggested by Balkin (1999) into account: Not only providing the stakeholders with clear and timely information, but also inviting them to participate in the discussion. Correspondingly, social media platforms serve as a good tool to achieve these goals due to its highly interactive and instantaneous feature. Moreover, although companies often focus on communicating about their achievements in CSR, it is also important to be transparent with respect to negative news or outcomes (Collier & Esteban, 2007). For instance, responding to negative comments proactively while explaining the matter in a detailed manner may mitigate the negative perceptions among stakeholders (Ali, Jiménez-Zarco, & Bicho, 2015). In summary, a high transparency in CSR communication on social media contributes to aligning employees. In other words, it moderates the impact of CSR endorsement on employees' identification with the organization.

Hypothesis 2b: The impact of CSR on employees' identification is strengthened by the transparent CSR communication on social media.

Methods

To test the hypothesis, we conduct a survey among 254 employees working at different levels in one of the largest banks in Turkey. A survey method is employed as it enables us to investigate the perceptions with respect to CSR engagement among employees directly. Both CSR types were measured by three items adapted from previous study by Salmones, Crespo, and Bosque (2005). The measure of employee identification was based on the validated scales by Mael and Asforth (1992). Transparency and frequency of CSR communication on social media were assessed by the items developed by Rawlins (2009). All items aforementioned were assessed using the 7-point Likert scale. Further, we follow previous literature to control the demographic factors which were revealed to determine employees' identification in other contexts, such as tenure (Organ & Ryan,

1995), age, gender, position, and level of education (Hall et al., 1970; Organ & Ryan 1995; Stingl-hamber et al., 2015), as well as personal-CSR fit (Bhattacharya et al., 2008). We run ordinary least square regression analysis using employee identification as the dependent variable to test the direct and moderation effects predicted in the Hypothesis.

Results

Firstly, we observe that non-philanthropic CSR is perceived more importantly than philanthropic CSR by employees in the financial industry in Turkey. Employees tend to hold higher expectations towards the financial institutions' commitment to non-philanthropic CSR, though they stay positive towards the bank's engagement in philanthropic CSR. The fact that both types of CSR are perceived as indispensable may be partially due to the influence of the social norms newly set in the global market (Baughn et al., 2007), the increasing negotiation power of international NGOs, and the regulations imposed upon Turkey to become a member of the European Union. This finding adds to the CSR literature that philanthropic CSR is not only more appealing to corporate constituents in developed countries (Dobers & Halmedata, 2009; Baughn, Bodie, & McIntosh, 2007), but also in emerging economies.

Second, we found opposite moderation effects on philanthropic CSR and non-philanthropic CSR. Since both types of CSR are observed affecting employees' identification positively, a positive moderation effect will strengthen the direct effect. Frequency strengthens the effect of philanthropic CSR on identification, though the interaction term is only significant at 0.1 level. It partially confirms our prediction in H2b that an active communication on corporate social media implies the financial institution's endeavor to engage in philanthropic CSR, thus, leads to higher employees' identification. On the other hand, frequency weakens the impact of non-philanthropic CSR, suggesting that over communicating expected CSR engagement (i.e. non-philanthropic CSR) on social media may not be regarded as a positive signal by employees. In contrast, a strong and positive moderation effect is observed from transparency to non-philanthropic CSR, suggesting that a high transparency of CSR communication on social media strengthens the impact of non-philanthropic CSR on identification, whereas transparency negatively moderates the impact of philanthropic CSR. The moderation effects are illustrated in Figure 1.

Figure 1: Moderation Effects
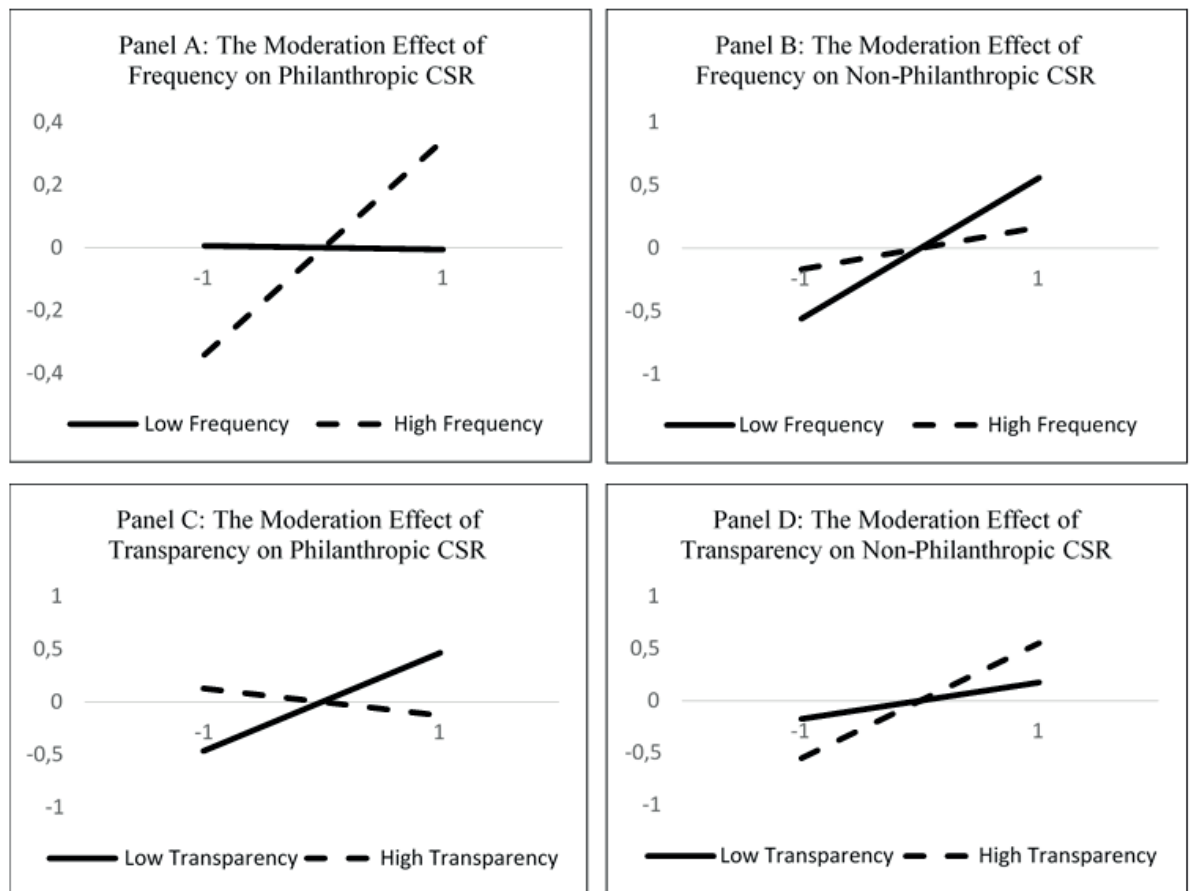
The findings of this study have some managerial implications with respect to CSR engagement and communication towards employees in the financial industry. First of all, while many organizations fail to align employees with their CSR policy (Santhosh & Baral, 2015), we confirm the importance of addressing the interests of employees towards CSR. The influence of CSR on employees' perception depends on the CSR types (i.e. philanthropic CSR vs. non-philanthropic CSR). Secondly, the findings not only suggest CSR initiatives as a useful management tool to engage in employees, but also point to the value of carrying out a clear plan for CSR internal communication. As non-philanthropic CSR tends to fit a financial institution's expertise better than philanthropic CSR, communicating about the former towards the employees may result in a higher identification. The moderation effects of transparency and frequency identified in our study further support the value of informativeness in CSR communication. However, special attention should be given to the conditions under which transparency leads to a positive outcome, as skeptics towards certain types of CSR initiatives may occur along with the disclosure of information about them.

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How consumers react to brand generated sustainability messages communicated via social media

Abstract

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Purpose

Given that social media provide the recipient with the opportunity to like, comment, share, but also to critical y question brand-generated content (i.e., two-way communication), this paper investigates if brand generated sustainability communication via social media channels is perceived more positively than brand generated sustainability messages communicated via traditional formats such as print advertisement (i.e., one-way communication). This analysis is crucial for organisations to help them understand how sustainability messages are perceived according to the medium, and the reactions these may cause depending on the medium.

Design/methodology/approach

Using one 2x2 between-subjects experiment (i.e., sustainability-related brand generated content versus non-sustainability-related brand generated content and social media post versus print advertisement) and one field-study, this paper attempts to empirically test the basic proposition. The first 2x2 experiment uses a student sample to test the basic effect, collecting additional data from the respondents via a subsequent questionnaire. In a second experiment, a cooperation with a large German automotive brand is used to observe consumers' reactions to sponsored Twitter posts targeting the followers of the automotive brand (i.e., sustainability-related content versus non-sustainability-related content), using the real, objectively measured, social media metrics of the company as an outcome variable.

Findings

Using a student sample, the first 2x2 experiment shows that brand generated sustainability messages via social media channels are perceived more positively than brand generated sustainability messages communicated via print advertisements.

Originality/value

The results will help organisations to choose and understand appropriate communication channels for sustainability-related messages.

8. CSR LANGUAGE AND STORYTELLING

Transmedia storytelling: A potentially vital resource for CSR communication

Abstract

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Purpose
The paper provides a rationale for using transmedia storytelling in CSR communication. Transmedia storytelling is "stories that unfold across multiple media platforms, with each medium making distinctive contributions to our understanding of the world" (p. 293). Transmedia storytelling has a central theme (story world) but multiple stories are told by a variety of storytellers across an array of media platforms with each individual story adds something new to while being consistent with the story world. There have been some efforts to apply transmedia storytelling to journalism and strategic communication. Our purpose is to develop rationale for the application of transmedia storytelling for CSR communication illustrated by a case study of P&G's "Raising an Olympian" campaign.

Design/Methodology
The first part of the paper is theoretical development of how transmedia storytelling can be used in CSR communication. Transmedia storytelling provides a lens for understanding and guiding the use of various social media channels in the distribution of CSR communication. A case study is then conducted to illustrate how P&G used transmedia storytelling in its Raising an Olympian campaign.

Findings
The results illustrate how transmedia storytelling can be applied to CSR communication and the potential benefits of this application. The primary yields are theory development for CSR communication and the insights from the case study.

Originality/Value
The extant literature on strategic communication in general and CSR communication specially have shown only a passing interest in transmedia storytelling. This paper provides a very detailed rationale for applying transmedia storytelling to CSR communication and illustrates the utility of this approach with a case study.

The double-edged sword of humour in CSR communication

Abstract

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Purpose
The notion of ventriloquism (Cooren, 2012) has advanced within the communication constructs organisation (CCO) literature, yet the 'double-edged sword' (Collinson, 1988) of the role of standardised humour in ventriloquism practices remains overlooked. This conceptual paper uses ventriloquism as a lens to understand how humour is used in CSR communications.

Design
This is currently a conceptual paper. Our main research question is what is the role of humour in CSR communication?

Findings
We elaborate on how humour is used: (1) as a coping mechanism to encourage social cohesion and alleviate the anxiety surrounding environmental and social injustice; and
(2) as a form of resistance to challenge established social meanings.

Research implications
We offer conceptual insight into the performative role of humour in CSR communication, contributing to current CCO studies (Schoeneborn and Trittin, 2013). Our research also offers implications for practitioner audiences by illuminating the effect of rhetorical communication strategies on contemporary understanding of CSR.

Originality/Value
This paper attempts to build ventriloquism theory through offering insights garnered from humour studies within the management literature, in the context of CSR communication. This is a novel endeavour as currently there is limited research on the performative character of humour within studies of ventriloquism, and indeed, in CCO research in a CSR context.

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Perceiving socially (ir)resposible company as human-like: The use of anthropomorphic language in CSR

Abstract

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Purpose
Using a semantic network analysis (SNA) approach, the study explores how individuals describe a socially (ir)responsible company with adjectives usually attributed to human nature.

Design/methodology/approach
The concept of anthropomorphism has been acknowledged in corporate identity and branding research for some time now. It is based on the idea that individuals tend to attribute human-like characteristics to brands and companies based on their overall actions and to perceive them as entities with their own personalities, motivations, intentions and emotions. Following this, our study is based on a sample of 310 participants from Turkey and 210 participants from Slovenia who were given a task to list up to three adjectives with '(ir)responsible company as a person' as a stimulus. The data will be analyzed with the social network analysis tool Pajek.

Findings
The analysis is underway and the results cannot be reported yet. In the first step, the result of the analysis will be four semantic networks – a 'responsible' and an 'irresponsible' network from each country's dataset. Additional multivariate analytical steps will be performed based on SNA.

Research limitations/implications
Researching CSR character of companies can have important consequences for identity consumption and consumer-company identification models.

Practical implications
CSR-specific sources of identification can potentially enhance the corporate identity attractiveness for CSR-sensitive consumers.

Originality/value
Only a few studies explored CSR-related brand and corporate associations based on personality traits. This study will thus contribute to CSR, CSR communication and corporate branding literature adding a perspective on CSR-specific 'corporate personality traits'. With a number of CSR-related adjectives the study can potentially offer a measurement instrument of CSR-specific personality traits.

Elite status talks, but how loudly and why? Exploring elite CSR micro-politics

Structured Research Summary

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Discussions of corporate social responsibility (CSR) should consider the influences that establish CSR standards. To that end, this paper supports the explanatory power of a micro-political, societal productivity approach to CSR as a pragmatic/moral resource dependency paradigm. Higher CSR standards result when stakeholder critics exert micro-political pressure, and elite organizations leverage that pressure to demonstrate how higher standards can accrue resources that benefit them and society. Elite CSR performance challenges other network actors to raise standards in order to be legitimate, resource rewardable.

Purpose
Investigate the role elite organizations play in CSR performance.

Design/methodology/approach
Three cases exemplify elite CSR:
Historical: Armour Meatpacking campaigned for sanitary meatpacking.
Global Energy: Chevron Corporation conducts "business in a socially and environmentally responsible manner, respecting the law and universal human rights to benefit the communities where we work."
Non-profit: "Elite" universities' CSR standards attract bright faculty and students and build beneficial relationships with industry, government, and peers.

Findings
Elite institutions elevate CSR standards by following issue trends to proactively gain resource advantage as reward for their heightened legitimacy.

Research Limitations/Implications
Although based on substantial CSR literature, this paper only uses three cases.

Originality/Value
Through micro-politics that increase social productivity, elite CSR standards earn rewards for exemplary organizations.

For at least 60 years, businesses have been pressured to "pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen, 1953, p. 6). As micro-politics, communities deliberate which corporate social

responsibility (CSR) performance standards legitimize corporate strategic management, operations, and communication (Carroll, et al., 2012). Social activist, issue-oriented groups (NGOs) play a major role in setting standards and judging which organizations are CSR compliant. To complement such strategies, elite organizations implement elevated CSR legitimacy standards as power resource management. Proactive micro-political CSR battles help increase societal productivity.

Resource dependent organizations are societally authorized to operate for reward because they add value (moral and financial/pragmatic equity) that exceeds the costs (financial and moral, such as health and safety) of their presence. As stakeholders of corporate interests, bellwether organizations can balance the cost/benefit aspects of legitimacy and use their interpenetrating network presence to exemplify how elite CSR standards earn marketplace, financial, and moral advantage thereby raising industry performance standards. This societal productivity (resource dependency) model of legitimacy challenges organizations to meet CSR standards that are evaluative (moral legitimacy) and cognitive/pragmatic (financial legitimacy) (Golant & Sillience, 2007; Suchman, 1995). To support this thesis, CSR legitimacy literature is reviewed and conceptualized as an expanded societal productivity paradigm; three case studies emphasize elites' influence on CSR micro-politics.

By insightfully addressing public interest trends, elite CSR proactivity can foster win-win outcomes and societal productivity. Elite organizations enact performance standards by which they gain market position and reduce collision with CSR activists and governmental regulators. This approach pressures non-elites and lessens the worry that companies only self-impose the lowest CSR standards as a smoke-and-mirror tactics to massage reputation.

Foundations for Elite CSR
A sports analogy illustrates the micro-political, societal productivity approach to elite CSR. Star athletes not only gain personal rewards by demonstrating their skills, but they also raise the aspirational bar for others. Olympic events measure and report individual performance as sprinters and swimmers press one another to break records. Each competitor's individual performance is cognitively assessed against moral and pragmatic standards by which the sport is institutionalized by aspirational actors in networks. Society arguably benefits from the athlete's performance as culturally constructed, polyvocal, aspirational texts.

That paradigm is not lost on discussions of CSR which search to blend rewards for performance and the pragmatic and moral value-added, aspirational improvement of quality of life in communities around the globe. Standards are situationally constrained and socially constructed through micro-political discourse relevant to the role CSR plays in societal and corporate self-governance as communicative expressions of societal norms and actors' interests, contestable matters of deliberative democracy (Palazzo & Scherer, 2006; Scherer & Palazzo, 2007, 2011). Organizations are mutually reward dependent.

CSR is a contested concept because it is multi-dimensional, multi-layered, and multi-textual and not binary or righteous (Heath & Waymer, 2015). Rhetorically, organizations within networks understand the means and ends of legitimate CSR and exert proactive or reactive legitimacy influences that affect institutional instability/stability (Bitektine & Haack, 2015). CSR varies by operating environment and within and across industry norms and regulations. Standards are shaped in complementary and conflicting ways that unite and diverge according to powerful micro-politics (see Heath, Saffer, & Waymer, in press). In short, CSR standards and their accompanying legitimacy gaps reflect socioeconomic issue content and salience.

Conceptualizations of CSR emphasize how stakeholder pressures raise CSR legitimacy bars, which often motivates a reactionary industry response. Consequently, CSR standards range from minima-

list (lowest level of stakeholder tolerance) to maximalist (at or above stakeholder expectation) (Heath & Waymer, 2017). If CSR legitimacy unlocks resources to deserving organizations, proaction by elite members of industry can raise standards by demonstrating how they increase organizations' agency to gain socio-economic rewards from communities that enfranchise them. This elite paradigm reasons that proactive moral responsibility supports pragmatic means to gain rewards while making communities better places to live and work.

Communities' CSR micro-political battles set standards and grant/withhold rewards as normative dimensionality. Schrempf (2014) reasoned that assigning blame for causal damages resulting from corporate policy and action is difficult; that dysfunction empowers organizations' reactionary behavior. However, as elite organizations strategically interpret causality they define CSR costs and rewards and exert proactive legitimacy influences of institutional instability/stability based on performance rewardability.

External stakeholders focus on the nature and degree of legitimacy gaps through rhetorical, political and marketplace strategies, but they tend to achieve only minimally acceptable standards. Elite CSR organizations build a rationale and exert marketplace pressure to maximize standards. Three cases highlight this point.

Armour and Company meatpacking: Reaching back to the 1860s, the USA battle over sanitary meat production brought together Populists, Progressives, and Muckraking journalists—even industrialists. In response to cries for public health reform, Armour and Company proactively implemented clean, sanitary operations to drive competitors out of the marketplace and avoid regulation that did not serve its interests. Armour (1906) explained to stakeholders the improvements it had made, invited citizens to inspect facilities, and recommended passage of its preferred health regulations.

Global oil companies are prime targets for CSR analysis (see Du & Vieira, 2012; Ihlen, 2009a, 2009b). Chevron Corporation (high-ranked on Fortune 500 and Fortune Global) uses its financial and CSR reporting to position itself as "the best of the best" based on how it "helps communities succeed." Its "Chevron Way" aspires "to be the global energy company most admired for its people, partnership and performance" (www.chevron.com/about/the-chevron-way). Chevron's 2016 annual report claimed that its success is driven by our people and their commitment to delivering industry-leading results and superior stockholder value in any business environment. We do this by operating responsibly, applying advanced technologies, capturing new high-return opportunities, and executing with excellence in a socially and environmentally responsible manner. (p. 5)

Chevron (2017) takes "great pride in enabling human progress by developing the energy that improves lives and powers the world" (p. 5). Its homepage reports business plans and operations, by type and geographic location, and explains specific CSR standards by which its performance is contextually judged.

Non-Profit: Elite universities elevate performance standards to attract the best and brightest faculty, students, and build strategic relationships with industry, government, and other universities. In conjunction with the Carnegie Foundation, Research 1 universities recently added the evaluative standard that elite status requires them to engage proactively with community members to solve socio-economic problems (See Carnegie Classification of Institutions of Higher Education, http://carnegieclassifications.iu.edu/, accessed April 26, 2017).

Elite CSR: Tensions between Communitas/Corporatas
Organizational motive, output, and impact weighed against societal norms constitute the yardstick by which elite CSR status is measured. This societal productivity approach uses CSR expectations

to balance community cost/benefit interests (communitas) with corporate interests (corporatas). Hierarchies of need driven motives frame dialectical, textual tensions between community and corporate voices (Boyd & Stahley, 2008). Self-interested organizations collide with the shared interests of communities in which they operate. As micro-political foes and allies, the fundamental tension is whether the corporation bends the community to serve its interest (corporatas), or whether it bends itself to serve the community (communitas). Stakeholders exert normative power over the value creation process (Garriga, 2014).

Bending the organization to empower and benefit society epitomizes elite CSR (Christensen, Morsing, & Thyssen, 2013); leading organizations set and meet higher standards to self-actualize rewards which they demonstrate performatively. This proactive approach to corporate moral responsibility (reward gains) demonstrates the roles played and performance influences exerted by elites in actor-networks. As Gond and Nyberg (2017) concluded, performativity downplays sharp distinctions between the functional/scientific and moral/evaluative aspects of business activities. Pragmatic and moral performance demonstrate political will whereby organizational success can be inward thinking while exerting external influence. Moral adjustment needs to recognize the organization's community impact. Even though businesses wish to hold such decision making close, it is necessarily societal, political. Performative, proactive aspiration demonstrates socio-political value by argument as performance.

CSR-elite organizations exemplify the integration of moral judgment and functional pragmatism. Thus, van den Heuvel, Soeters, and Gossling (2014) emphasized the role cultural values play in CSR performance and evaluation. Aspirational elite CSR sets and meets higher standards as self-actualization, even if such organizations do not always live up to their self-attributional claims (Christensen, et al., 2013). Aspiration's asymmetry empowers elite organizations to gain advantages not obtained by non-elite organizations. Elite aspiration informs stakeholder maagement between other stakeholders (such as NGOs or governmental agencies) and non-elites.
That paradigm recognizes that stakeholders drive the CSR legitimacy equation, evaluating organizations normatively, punishing them as needed, and rewarding them according to how well they fulfill their stated goals and objectives. The question is whether organizations respond reactively in self-preservation or proactively in aspiration. Consequently, the paradigm of normative elite CSR can be bolstered, at least in part, by Maslow's (1954) analysis of exemplary people. He interpreted human cognition and behavior as a metaphorical hierarchy of levels ranging from physiological/survival needs, to safety and security, to attachment and relationship, self-realization and eventually to self-actualization (aspirational expressions of accomplishment) and enlightened transcendence.

Consequently, Boyd (2012) argued that CSR reflects community-centered, middle-class values such as quality of life, safety, modest luxury and leisure; once corporations have met their basic operational needs (metaphorical shelter and security), they should foster the pragmatic and moral good of society. If businesses fixate on self-preservation, they attract the ire of stakeholders who argue their presence in community costs more resources than they add, thus violating the legitimacy (cost/benefit) contract. Aspirational standards are contested in reward matrixes that balance corporate against societal interests.

Conclusion
Elite CSR makes aspirational claims: Celebrate the exceptional. Encourage the marginal to improve. Encourage the failing to leave the marketplace. Punish offenders who blatantly violate CSR norms and exploit society. Rather than seeing such efforts as a liability to resource management, as reactionary voices of CSR argue, elite standards of normative CSR aspire for higher standards that increase benefits to organizations while lowering costs and increasing gains to communities. Reactionary CSR wants to avoid failure or to accept being ordinary. However altruistic elites might be, they are

self-interested, reward-motivated by the advantage gained by participating in micro-political discussions that implement elite CSR standards. Once elite organizations recognize the reward value (moral and pragmatic) of adopting higher standards, they pose a rhetorically aspirational decision model.

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9. REGIONAL AND CULTURAL PERSPECTIVES ON CSR COMMUNICATION

Communicating CSR best practices in India: What, why and how

Abstract

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Purpose
The study analyzes online communication pattern of Indian Fortune 500 companies, and explores relationship with stakeholders through the lens of reputation management. Through this study, the paper offers a grounded and contextual understanding of CSR practices, and communication patterns across social platforms– all of which suggest a strong need to unequivocally reinforce the existing image and reputation.

Design/methodology/approach
Based on two year data the paper analyzes quantitative data as frequency of sharing and volume of information. The patterns generated therein and interpretation is substantiated by a qualitative understanding of what the organization hopes to achieve through socially mediated communication.

Findings
The study contends that CSR communication via social media is a way to initiate a dialogue and connect with the stakeholders. It is a strategic choice that transcends geographical boundaries and knits cultures and communities together.

Originality/value
The study can be used by academia and practitioners to understand the relationship among communication, CSR, medium and stakeholders and initiate dialogues to build reputational capital.

Corporate social responsibility in the Emirati Vision Strategy for year 2021

Structured Research Summary

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Corporate Social Responsibility (CSR) is one of the main components that forms the strategic plan for the "UAE Vision 2021." "UAE Vision 2021" focuses on building a development system based on the involvement of various organizations in the service of society, where they become productive of wealth and a partner in the programs and plans for sustainable development and community service. In the strategic plan, CSR focuses on issues related to education, health, green economy for sustainable development, and encourages organizations to build up relations with local communities. Programs to create jobs, training opportunities for the graduates of colleges/training centers and partnerships between business, investment and civil society organizations, both in the field of "Emiratization" and to support the youth projects are among the initiatives with local communities. United Arab Emirates is founded in 1971, and to motivate the institutions to participate in social services is an important pillar of its foundation. The government's vision and initiative for sustainability is directing and involving institutions and it is quite unique in this sense. This study is a conceptual paper, an analytic paper with the aim of looking at programs that form the basis for CSR strategy in the UAE. These components represent the legislative and regulatory framework within which the extent of the commitment of organizations is evaluated towards achieving the implementation of the values that underpin the philosophy of CSR. The problematic in this study revolves around the characteristics, components and dimensions of CSR strategy in the United Arab Emirates, and whether this strategy is in line with the "UAE Vision 2021". Moreover, the paper discusses the contributions made through CSR programs of companies in the UAE towards achieving the "UAE Vision 2021," which emphasizes the importance of health, education, vocational training and environmental sustainability.

Introduction

In recent years, corporate social responsibility (CSR) has become a popular concept with a lot of discussion revolving around several dimensions (Gorpe and Oksuz, 2016). CSR discussions involve approach towards CSR, integration of the CSR into management, management of CSR, and reporting, measuring and communicating CSR. The CSR literature also talks about the reasons (motives) for implementing CSR, barriers to implementation, the domains of CSR initiatives, and the effect of the organizational size and the sector of the company on CSR practices.

The pressure on businesses to adopt or improve their CSR has both a moral and a strategic imperative. The moral imperative is mainly based on the argument that businesses have obligations not only to their direct shareholders, but also to multiple stakeholders, including society at large, and they have a role to play in overcoming the effects of globalization. The strategic imperative is based

on the argument that businesses can improve their competitiveness through CSR initiatives (Bou-louta and Pitelis 2014: 349).

Many studies confirm the importance of clear government policies to support and raise awareness about the importance of the adoption of CSR and sustainability programs by private companies. (Coombs & Holladay, 2011; Rasche, 2017; Capron and Lanoizelée, 2015). Such practices benefits not only the community, but also the companies because they are in need for building a strong relationship with their social environment, to defend their reputation, and prove their ability to provide services that contribute to improving the living conditions of individuals and protecting the environment (Rosé, 2006).

UAE is an Islamic country where multiculturalism and Western presence are dominant through multinational corporations. Socially responsible initiatives are not new to the UAE because it has an established tradition of charity and solidarity. The Holy Qur'an stated that every adult, stable, free and financially able Muslim, should help people through a process ingrained in Islamic values called Zakat. (Katsioloudes and Brodtkorb, 2007). Organizations in the UAE used to practice CSR from the earliest Islamic times, in the form of Islamic-Sharia-compliant practices for organizations (Anadol and Thiruvattal, 2015). Zakat is a common feature of corporations all over the Gulf region, including the UAE where corporations donate money to different charity projects in a year more than once. The difference between Zakat and the CSR is that the former is a private and can be a non-transparent act, while CSR may include philanthropic giving, it also involves stewardship of resources and balancing of interests among different stakeholder groups and this is not the case with Zakat (Katsioloudes and Brodtkorb, 2007).

UAE Vision 2021 is a unique experience in the Arab world because it focuses on investing in human development, encompassing the same philosophy behind CSR and sustainability. The UAE government's program since 2016 has allocated more than half of the government's budget for social services, education and health (UAE Vision 2021).

Literature Review
CSR and the UAE: An Overview
Saulquin and Schier (2007) argues that social responsibility drives the organization to develop its performance, especially in areas such as quality and competitiveness, environmental protection programs and institutional communication. Caroll's (1979) definition of CSR identifies four categories of responsibilities: economic, legal, ethical and discretionary/philanthropic. These responsibilities are the expectations placed on the corporation by corporate stakeholders and society as a whole (Carroll and Shabana, 2010: 90). Caroll's justification for prioritizing economic responsibility was that if a business does not make a profit then it will have an effect on its survival, creating a discussion on the other responsibilities (Baden, 2016). Coombs and Holladay (2012: 7) confirm that CSR can contribute best to the societal good when it acknowledges and incorporates the concerns of the wider society.

In a study by Rettab and Ben Brik (2008a), it was stated that less than 60% of the companies are aware of CSR and the internal incentives for CSR practices such as traditions and efficiency are more important than external incentives such as regulations. Research that has been conducted in Dubai amongst SMEs state that most of the SME leaders agreed that the government should endorse and encourage the adoption of CSR. It should have a more active role in promoting CSR (Rettab and Ben Brik, 2008b).

Wagbara et al. (2014) argue that the support for-profit companies provide for education, culture and environment, along with their support for sustainable development projects, is important because

they reinforce their sense of belonging to the local community. „It is important that a company views itself as an integral part of the community in which it operates and is committed to a sound relationship built on respect, trust, honesty and fairness" (Arshad et al, 2015: 1). Ortas et al. (2015) argue that social and political background and government programs have a bearing in the use of social responsibility. There is also a link between social responsibility programs and government priorities. The findings of the study show the importance of the experiences of industrialized countries namely Japan, France and Spain. French and Spanish companies have outperformed in using social responsibility activities because of the nature of social and political philosophy that governs their economies. In contrast, Japanese companies were characterized by their activities driven by the respect and the protection environment.

The companies in the UAE are aware of CSR and their understanding of it is not a local concept anymore, but generated from America and Europe (Arshad et al, 2015). In Dubai, social responsibility has become of great importance to the organizations due to the nature of the economic activities and the presence of major international companies. Moreover, the economy has become much diversified: oil is no longer the main source of revenue, as it represents only 5% of Dubai's income, while Dubai is visited by 14 million tourists annually. Hence, two thirds of the financial resources are derived from trade and tourism (Algurair, 2016). This economic reality is one of the motives that incited private organizations to seek to build a reputation in order to be able to compete and develop investment and which lead to Dubai Chamber of Commerce and Industry to intervene and help this for profit organizations in the adoption of programs and activities of social responsibility.

Dubai Chamber of Commerce and Industry social philosophy responsibility is linked to social values embraced by UAE society, which focuses on solidarity, interdependence and generosity. The Dubai Chamber of Commerce and Industry strategy focuses on the importance of turning social responsibility activity from actions of donation, subsidies, volunteer and outreach related to the values for the UAE society, to a practical strategy though the effort is made to make for profit organizations play a role in supporting public sector activities and local and federal government programs in the field of education, health and environment, without abandoning their corporate goals of profitability. This strategy also works to encourage corporate leaders companies to play social roles, which are reflected in supporting the development of all forms of programs, the fight against all forms of corruption, the protection of the environment, youth employment, supporting the „Emiratization" of labor programs and providing positive work environment.
„The human development philosophy" in its humanitarian, social, educational and environmental dimensions upon which the UAE was created1971 is the locomotive that has led the social, economic, educational and health policies. This is clearly evident in the Human Develop program and objectives and the financial budget of the United Arab Emirates for the year 2016. In fact, the UAE has allocated according to „Report the Economy in the UAE," 48.5 billion dirhams to Human Development in 2016, following an economic growth rate of 3.5%. Also, half of the State's budget has been allotted for programs and services related to human development issues such as education 21.2%, social development by 15.5%, public services (11.1%), and health by 7.9% (The Official Portal of the UAE Government, 2016). This reflects the government's orientation to build a social and humanitarian system based on providing various relevant services directly.

In this sense, the contribution of business organizations represents a large and important part of the implementation of the national strategy that is built upon serving people and their surrounding environment. For example, "The Dubai Chamber CSR Label" is developed to help companies apply responsible business practices and inspire other organizations as well in the sphere of CSR and sustainability (Buamim, 2015). The Centre for Responsible Business (CRB), initially known as the Dubai Ethics Resource Center was founded in 2004. In 2007, it was renamed CRB so as to reflect its wider and broader role (Belaid, R. et al 2015). The mission of the center established by the Dubai

Chamber of Commerce and Industry is to promote CSR and sustainability practices at all levels of the Dubai business community. This includes disseminating knowledge and information on CSR , sustainability of CSR practices, providing direct advice and feedback by evaluating the companies' CSR performance, stimulating companies to integrate CSR and sustainability in their strategy management operations and processes, developing radical CSR and sustainability management tools and guides, measuring and documenting responsible business practices in Dubai and the UAE (Dubai Chamber, 2017). The CRB also aims to support the Dubai strategy 2015-2021 and is aligned with the UAE vision 2021 which has a long-term approach for sustainable national development (Belaid et al., 2015).

Theoretical Framework
Legitimacy theory
The study relies on the legitimacy theory, which stresses the importance of studying the relationship between the organization and society (Suchman, 1995: 573), especially as this organization derives its marketing legitimacy approval from its societal support, which is vital for its sustainability. This theory also emphasizes that institutions may try to legitimize their activities by publishing reports in the area of social responsibility. Moreover, this theory attests that the adoption of social responsibility by various social organizations is a social contract between them and the community in which they operate, which provides them with the necessary legal entitlement to own and exploit. On the other hand, those entitled organizations are required to provide services of public interest.

Based on the social contract, the institutions must deliver on two main functions, production, which means the provision of products or useful and desirable services to the society and the distribution function, which is a fair distribution of royalties, and economic, financial and social gains among groups and individuals in society.

"The legitimacy theory is a mechanism that supports organizations in implementing and developing voluntary social and environmental disclosures in order to fulfill their social contract that enables the recognition of their objectives and the survival in a jumpy and turbulent environment" (Burlea, 2013).

Research Objective
UAE Vision 2021 was launched in 2010 by the UAE Government and was co-authored by 300 UAE officials in various fields and 90 governmental institutions.
UAE Vision 2021 aims to build a more sustainable, diversified, and competitive local economy (The Official Portal of the UAE Vision 2021, 2017). This study aims at identifying the dimensions of the UAE government strategy in CSR, which is an important tool for achieving UAE Vision 2021.

Statement of the Problem
The problematic in this study revolves around the characteristics, components and dimensions of CSR strategy in the United Arab Emirates, and whether this strategy is in line with the UAE Vision 2021. Three research questions guide paper:

RQ1: What objectives the UAE government seek to achieve through its strategy in the field of corporate social responsibility?
RQ2: What areas or sectors does the UAE government's focus in the field of CSR?

RQ3: What kind of contributions are made through CSR programs in the UAE towards achieving the UAE Vision 2021?

Method
As stated earlier, the paper is a conceptual paper, an analytic paper with the aim of looking at programs that form the basis for CSR strategy in the UAE. These components represent the legislative and regulatory framework within which the extent of the commitment of organizations is evaluated towards achieving the implementation of the values that underpin the philosophy of CSR.

Findings and Discussion
Why Does the UAE endorse Social Responsibility Programs?
The United Arab Emirates relied on the oil industry at the beginning of its inception in 1971, especially after the discovery of the first oil fields in 1958 in the Emirate of Abu Dhabi. According to the report titled „The Economy of the UAE" (Official Portal of the Government of the United Arab Emirates, 2016), the oil reserves represent about 97.8 million barrels and the gas reserve is estimated at 83.8 billion cubic meters, or about 5% of the world's reserves. The UAE has invested oil revenues in building a productive and diversified economy that is not dependent on oil revenues. In 2016, oil revenues account for only 30% of the national income, as the country adopts policies of diversification in the economy and reliance on alternative sources such as inter-trade, tourism, real estate, and free trade zones. The volume of UAE's non-oil foreign trade amounted to 476 billion USD in 2015 with a growth ration of 10 % compared to 2014 (Ministry of Economy, 2016: 32).

In this economic context, characterized by the search for solutions outside of hydrocarbons, corporate social responsibility is an important approach in the strategy of the UAE government because of the relevance of this concept of social values, which focuses on the UAE community such as solidarity and supporting charity programs locally and abroad.

Since 2000, there has been an increase in interest in the employment of social and charitable activities in the context of the implementation of CSR-related principles and dimensions. This shift from charity to CSR is a turning point in the adoption of standards and norms by CSR companies in the UAE. The UAE government has realized the need to build a productive, dynamic and competitive economy and create wealth outside of hydrocarbons, through the creation of competitive dynamics between companies to improve their performance in the field of sustainable development and the service of the local and international community. There is a connection between corporate social responsibility and building a positive relationship between companies and their social and economic surroundings (Carroll, 1979; Coombs & Holladay, 2015). Generally, the business case for CSR is being made by documenting and illustrating that CSR has a positive economic impact on firm financial performance (Carroll and Shabana, 2010: 102).

Human Development Program
According to the annual economic report issued by the Ministry of Economy (2016), the UAE allocated 48.5 billion dirham in the 2016 budget, an economic growth rate of 3.5%. Half of the federal budget has been approved for programs and services related to human development programs. Figure 1 shows the allocation of 2016 government budget to human development programs.

Figure 2: Distribution of the UAE government budget to sectors related to human development
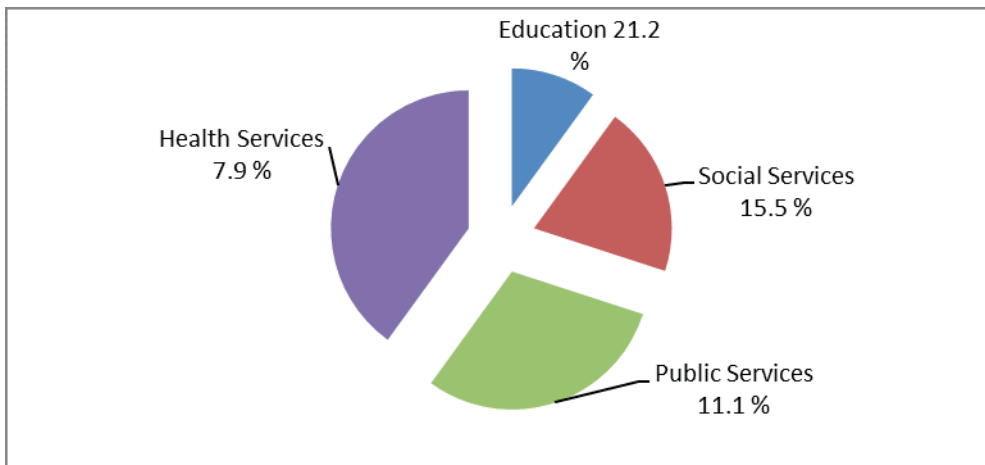
(Source: Authors' Own /usingThe Official Portal of the UAE Government, 2016, from https://government.ae/en)

As illustrated in Figure 1, the importance attached by the UAE government to human development services is evident. The UAE's approach to human development is one of the principles and values of the UAE philosophy established by President Sheikh Zayed Bin Sultan Al Nahyan in 1971. Since its inception, the State has worked to combat illiteracy, provide health services and various social programs to all categories and promotion of environmental protection. The „human development philosophy" in its human, social, educational and environmental dimensions upon which the UAE is built is the strategic basis of the state policy in the social, educational and health fields. This is evident through the goals and programs related to human development, which is shown in the budget of the UAE for the year 2016.

Dimensions of Corporate Social Responsibility in UAE Vision 2021
The UAE is now the number one Arab nation in terms of investment inflows and outflows (Ministry of Economy, 2016). The UAE Vision 2021 has been divided into 6 axes as follows:

Figure 3: Figure 2: UAE Vision 2021 Axes

(Source: Authors' Own / using The Official Portal of the UAE Vision 2021, from https://www.vision2021.ae/en)

One of the axes of human development is Cohesive Society & Preserved Identity. In this context, the UAE government established the "Ministry of Happiness" in 2016, which deals with all social and humanitarian issues that contribute to improving the living conditions of individuals and providing various social services which they need and this confirms the government's pursuit of this social goal.

Education is one of the priorities of this vision. Government programs are working on the continuous development of teaching methods, especially in the introduction of modern technology and curricula. In a small country which has been founded recently, there are currently more than 60 universities local and international. For example, Dubai Knowledge Village founded in 2003 is one example of education which integrates human resources management, professional learning and educational under one campus.

Healthcare programs are of interest in the vision so that the UAE government works to enhance health services, improve people's living standards and invest in sustainable health programs. For example, the government has created Dubai Health Care City in 2002. Both the Dubai Knowledge Village and the Dubai Health Care City are free zone. The aim with the Dubai Health Care City is to provide a location for a quality integrated health care center, including research and medical education.

Knowledge Economy is an important area. The development achieved by the UAE in various fields helps to create wealth outside natural resources and allows the creation of job opportunities. The governmental strategy to diversify the economy and alleviate the intensity of oil price decline seem clear through the Vision 2021, which is UAE's long- term plan (Ministry of Economy, 2016: 49). Moreover, the country is also introduced to the Smart Government Initiative in May 2013 by Shaikh Mohammad. The call was made to make sure that all the government departments make their services available through smart platforms and within a set time-frame (http://gulfnews.com/news/uae/government/uae-officials-welcome-smart-government-1.1497025).

UAE Vision 2021 also focuses on Sustainable Environment & Infrastructure, stressing the importance of protecting the environment and maintaining a healthy environment free of pollutants by focusing on the use of clean energy and encouraging the establishment of green cities such as Masdar City in Abu Dhabi in 2006. The UAE will mitigate the effects of climate change in order to safeguard its environment for current and future generations (UAE Vision 2021, 2016).The Emirates also have several projects to preserve the rare animals by creating parks.

Public Safety & Fair Judiciary is a field that allows for the achievement of the rest of the axes because the social, health, educational, economic, and environmental benefits of this program cannot be achieved without them. Therefore, programs to strengthen public security and the safety of individuals and property and to build a fair legal system are among the objectives of the vision. A composite indicator that measures the sense of security among locals and residents through a survey that covers different segments of society and geographic location. The results of this survey showed that 93.6% of the UAE public is satisfied with the level of security (UAE Vision 2021, 2016).

The Path for CSR & Sustainability
CSR and sustainability is taking place in two directions. One is by providing the legislative framework and the other one is creating a culture aware of CSR and Sustainability.

Providing the legislative framework
The legislative framework is the basic framework for building an integrated system capable of pro-

viding an environment conducive to the development of sustainability and CSR activities. In this context, various chambers of commerce and industry in the UAE are contributing to the enactment of charters and legislation to organize CSR programs. As introduced before, The Dubai Chamber of Commerce and Industry is unique in this sense: In 2010, they launched a special program to encourage companies to adopt CSR programs in the UAE through the establishment of the Corporate Responsibility Label, which contributed to creating competition among companies to obtain this label.

The Dubai Chamber CSR Label covers the main impact of sustainability and CSR: Environment, Community, Workplace, and Marketplace. It has been developed to bring together international best practices and standards and guidelines in CSR such as ISO 26000, ISO 14001, and Global Compact Principles, etc. and the local context of the UAE and GCC together (Dubai Chamber, 2017b). The CSR standards developed are the reference and regulatory framework for the development of social responsibility programs in the UAE because of their ability to cover various areas of sustainability such as education, environment and health.

Creating a Culture aware of CSR and Sustainability
The various awareness programs in the areas of sustainability and CSR are transforming the activity of private sector companies from donations, subsidies and volunteering to the strategy of adopting the Sustainability and CSR programs in order to support public sector activities and local and federal government programs in the field of education, health and the environment. Private institutions' contributions represent an important part in achieving the UAE vision 2021 in the field of human development, while still profitable. A significant role has been attributed to the corporate leaders in the UAE. This strategy encourages corporate leaders to play a role in social participation. This participation is manifested in supporting development programs in all its forms, without harming the environment, employing youth, supporting Emiratization programs, and providing an employment environment. For example, two companies in the UAE, Juma Al Majid Group of Companies and Al Ghurair Group have largely invested in CSR, especially in education.

Establishing CSR awards is also another tool to communicate CSR and award the best practices. In this context, for example, "Arabia CSR Awards" over the course of ten years created positive impacts on the region's sustainable development (http://awards.arabiacsrnetwork.com/). "Sharjah Sustainability Award" is another example of dedication to the issue. It has been launched under the directives of His Highness Dr. Sheikh Sultan Bin Mohammed Al Qasimi, Member of the Supreme Council and Ruler of Sharjah. The goal is to build a green, sustainable environment and promote and develop the spirit of extraordinary sustainable projects created by students (http://gulftoday.ae/portal/25372278-c576-47a8-85a9-8e23077b886c.aspx)

Dubai Chamber's CSR Label is a unique experience in the Arab world to raise awareness for CSR and sustainability. It is the first voluntary standard on CSR and sustainability tailored to the Middle East, aiming to contribute towards building a more responsible and sustainable regional business community (Dubai Chamber, 2017).

*Figure 4: Number of companies which have been awarded the CSR Label
(2011, 2015- 2017)*
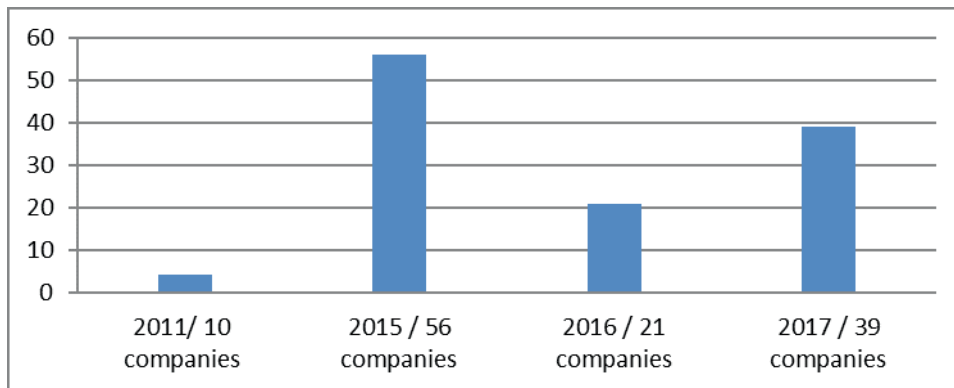
(Source: Authors' Own / usingThe Portal of Dubai Chamber) http://www.dubaichamber.com/what-we-do/business-excellence/centre-for-responsible-business/the-dubai-chamber-csr-label/about-the-label)

Figure 3 shows the CSR Labels given to UAE companies. By February 14, 2017, a total of 260 CSR Labels were awarded to companies. There is an interest and increase of the awards in this six year time frame given that it was only 10 companies in 2011. There is no doubt that the increase in the number of companies that receive CSR Label tends to promote the spreading of the culture and programs of CSR and sustainability in UAE and is also a tool in serving UAE Vision 2021 goals.

The Activities of Companies in CSR & Sustainability
It is difficult to quantify the contribution of private sector companies in CSR and sustainability due to the recent developments of CSR practices in the UAE. However, the paper provides information on the CSR landscape by analyzing the Corporate Reports related to CSR & Sustainability of companies who have been granted with the Dubai Chamber CSR Label. The ten organizations listed below made their CSR and sustainability reports available to public, either via their official website or through social networks.

1. Union National Bank (https://www.unb.com/en/information/about-us/csr).
2. Emirates Gas (http://www.emiratesgas.com/about_emgas/Pages/Corporate-Social- Responsibility.aspx).
3. Viola (http://vpr.ae/services_item/csr).
4. Mashreq Bank (http://www.mashreqbank.com/uae/en/csr/csr-model).
5. Tristar Group (http://www.tristar-group.co/corporate-social-responsibility).
6. DU (http://www.du.ae/about-us/corporate-social-responsibility).
7. Zuleikha Hospital received the Dubai Chamber CSR Label for the fourth time(http://zulekhahospitals.com/corporate-social-responsibility).
8. National Bank of Abu Dhabi (https://www.unb.com/en/information/about-us/csr).
9. Al Gurair Group (https://www.csrhub.com/CSR_and_sustainability_information/Al-Ghurair-Group).
10. Al Futaim (http://www.alfuttaim.com/wps/portal/Corporate/AboutUs/csr).

Figure 4 shows the distribution of CSR and sustainability activities of 10 organizations.

Figure 5: CSR and Sustainability activities of 10 UAE organizations
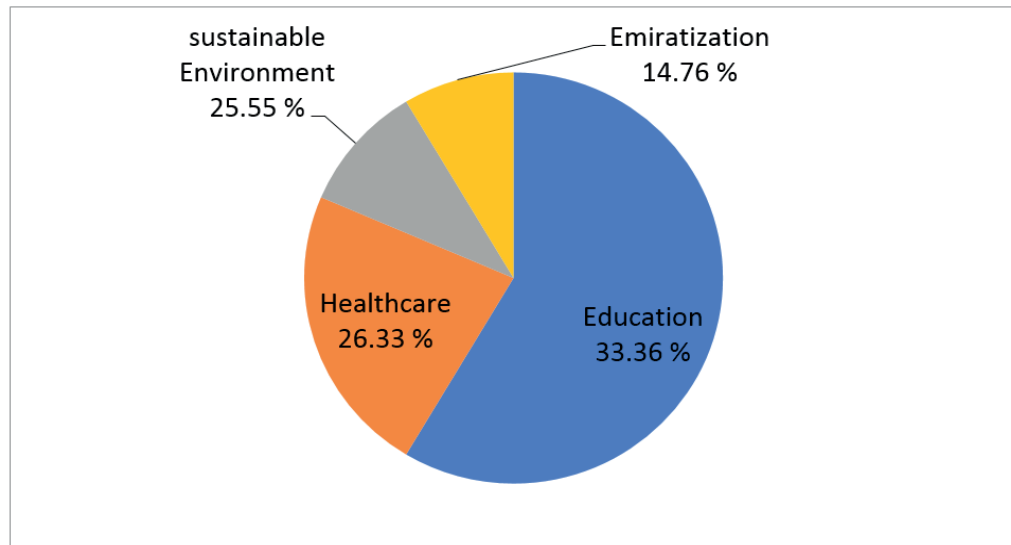
(Source: Authors Own, based on the analysis of reports)

As illustrated in Figure 4, education (33.36%) represents the highest percentage in the organizations' activities. This is due to the interest of the official authorities and NGO's in education. Following education are healthcare (26.33%) and environmental sustainability (25.55%). The private sector is also engaged in the employment of their citizens and thus supporting the government's programs against unemployment.

These findings confirm the trend of private sector companies towards the same concerns as indicated in the UAE Vision 2021, supporting the government policies. There is a clear adoption by the UAE government of the CSR and Sustainability programs, in theory and practice, and making it a priority. We argue that private sector companies have a clear appreciation for their government for their contributions to CSR and sustainability (Figure 4).

Conclusion
The UAE government through its strategy of CSR seeks to build a strong non-oil economy. CSR also enables companies to create a competitive dynamic as well as a lid reputation. UAE ranks as 22 in the 2017 Best Countries Report. The authors of the report considered UAE as the best country to study abroad. The authors of the report considered UAE as the best country to study abroad. In the UAE, foreign nationals outnumber locals, a ratio of nine to one in the country. The UAE is perceived to be the safest in the Arab region, and the best country to live in. The report also ranked the UAE as the second best country in the world to start a career, while it was placed at 10th place for its quality of life (http://gulfnews.com/guides/life/ranked-uae-in-top-25-best-countries-in-the-world-1.1990112).

The areas that the UAE government focuses on in CSR are studied by looking at the government's program through the distribution of the 2016 budget: , more than half of the UAE government budget in 2016 has been allocated to sectors related to human development, including, education (21.2%), social services (15.5%), public services (11.1%), and healthcare services (7.9%). This confirms the government's priority to invest in various areas of improving people's living conditions, which is the same priority as CSR's.

There are six axes that are focused on in the UAE Vision 2021 program, as explained in Figure 2. The six axes focus on the concerns of human development and are 1) Cohesive Society & Preserved Identity, 2) Education, 3) Healthcare, 4) Knowledge Economy, 5) Sustainable Environment & Infrastructure, and 6)Public Safety and Fair Judiciary. This is one of the reasons why the UAE government program is encouraging private sector companies to invest in CSR. This will in return serve the government's plans to achieve a sustainable economy. Private sector companies show that can help with social services, education and health programs, and Emiratization.

The UAE Vision 2021 strategy encourages joint private and public initiatives at the level of CSR and sustainability. A research that could be done in the future could be analysis of this cooperation between companies' active in CSR and the government. Another interesting topic would be how the government and companies are using social media to promote the CSR and sustainability.

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Who is talking and listening and why it matters? An exploration of CSR communication approaches in Southeast Asia

Abstract

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Purpose
This comparative case study synthesizes CSR communicative practices in two Southeast Asian countries in an attempt to offer a model that appropriately describes or explains the diversity and convergence of communicative strategies used to engage and empower community stakeholders. For this study, the focus is on a Philippine family-owned corporation established in the 1800s and a relatively young Malaysian private university, registered as a foundation/business.

Theoretical Framework
This study builds on the limited critical and postcolonial scholarship in the CSR literature. Specifically, it draws from Spivak (1988) and her work on 'measuring silences' as it explores CSR to include the perspective of the "beneficiary" and other underrepresented, often invisible constituencies.

Methodology
Using in-depth structured interviews of at least five respondents from each organizational entity, this study inevitably parses dimensions of power and culture within the context of CSR communication and as heard from the voices of senior CSR and PR representatives and three community stakeholders consisting of a non-government organization (NGO) representative, a formal or informal village leader and a local government official.

Findings
The cultural values and colonial historiographies in Malaysia and the Philippines played an integral part in developing the CSR discourse and programs of the two organizations in this case study.

Value
This exploratory endeavor hopes to present a more nuanced alternative perspective to dominant CSR frameworks as it explores the tensions between concepts of modernity and traditional values and how these might engender creativity or resistance in creating and communicating CSR programs.

I-Ching's influence on perceptions and practice of corporate social responsibility in China

Abstract

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Purpose
This paper examines how traditional Chinese culture influences the perceptions and practice of Corporate Social Responsibility (CSR) in China.

Design/methodology/approach
Through in-depth interviews with managers from 32 companies in China, this study explored how the origin of traditional Chinese culture, I-Ching, influences company managers' perception and practice of CSR. Respondents from three types of companies participated in the study: state-owned enterprises (SOE), privately owned companies, and multinational companies (MNCs).

Findings
The study found I-Ching influences SOEs when they undertook CSR for sustainable development, especially as way of developing harmony with nature. I-Ching also influenced SOEs through building interpersonal harmony, when practising corporate philanthropy. Most private companies (including social enterprises) practise corporate philanthropy. Most MNCs in China conducted strategic corporate social responsibility or considered CSR as sustainable development for the society, which reflects the harmony of I-Ching.

Originality/values
No current research has examined I-Ching to analyse CSR in China, so this study fills this gap. Both Confucianism and Taoism originate from I-Ching and its influence is everywhere in Chinese culture, from Chinese characteristics, phrases, idioms and moral standards to the logic of thinking. I-Ching originates from the wisdom of Fu Xi, and annotated by Confucius and his disciples. The principles of I-Ching call for obedience to the law of nature and the universe, which also reflects the core idea of Taoism. I-Ching stresses harmony with nature and among its followers and as such, Confucianism focuses on interpersonal harmony and hierarchy while Taoism focuses on harmony with nature. Whatever the approach, to be successful in Corporate Social Responsibility (CSR), requires a focus on harmony, which means to obey the rule of the universe, which aligns with the teaching of I-Ching. While I-Ching reflects traditional Chinese wisdom, it can also form the basis of conducting CSR programs.

10. EFFECTS OF CSR COMMUNICATION

For the sake of the environment- Conviction or concern for status? An experimental study on the effectiveness of motivational appeals

Abstract

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Purpose
By acting in a sustainable way individuals have the potential to make a major contribution to the planet's well-being. Literature on motivation and signaling for sustainable behavior has identified three different motives to act in a sustainable way: intrinsic, extrinsic and image motives. This study examines the effectiveness of motivational appeals based on these three motives that are intended to persuade individuals to behave in a sustainable way.

Design
In a between-subject field-experiment postcards provided with "no-ads-please" stickers were randomly distributed among 4387 households. The postcards differed in respect of the type of appeal printed on them. The authors examined how appealing to the different motives has an effect on individuals' sustainable behavior.

Findings
Results indicate that in public situations, where individuals' behavior is visible to others, the image appeal is more effective than appealing to the intrinsic or extrinsic motivation.
Implications: The authors suggest that in situations where individual's behavior can be observed by others, institutions are well-advised to use an image appeal instead of intrinsic or extrinsic motives in order to promote sustainable behavior.

Originality
Previous work has demonstrated that appealing to separate motives can have a positive effect on sustainable behavior. However, comparative studies examine the effectiveness of intrinsic versus image versus extrinsic appeals are scarce. This study closes this gap.

The effects of power on consumers' evaluation of a luxury brand's CSR

Structured Research Summary

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A recent investigation by Torelli et al. (2012) suggests that luxury brands' CSR initiatives may not be effective because of conflict between brand concepts and values supported by CSR campaigns. Luxury brands are associated with self-enhancement values which promote dominance over people and are related with power, wealth, and ambition. On the other hand, most CSR campaigns feature self-transcendence values that encourage people to consider the welfare of others (e.g. environmental protection, equality).

In the current research, we investigate conditions under which luxury brands' CSR campaign yields positive outcome for the brand. Specifically, we suggest that perceived power influences evaluation of CSR initiatives. We posit that low-power individuals would exhibit the negative effect of CSR activities on luxury brand evaluation as found in the previous literature (Torelli et al., 2012). Low-power individuals value the status enhancing benefit of owning a luxury brand (Rucker and Galinsky, 2008), and therefore may view that CSR activities are incongruent with that type of value for a luxury brand. On the other hand, we propose that when consumers experience high levels of power, they would focus more on their own attitudes and values (Chen et al., 2001). Therefore, high-power consumers would be less concerned about the conflict between the self enhancement luxury brand concept and the self-transcendent value of a CSR campaign.

Theoretical background

Torelli et al. (2012) identified the brand concept as an important factor that affects the effectiveness of CSR campaigns. Specifically, the conflict between luxury brands' concepts and CSR activities may undermine effectiveness of CSR campaigns. Luxury brands are often associated with concepts of self-enhancement, whereas prototypical CSR activities focus more on self-transcendence concepts.

Disfluency between two goals has been identified as a mechanism by which the negative effect of CSR initiatives on luxury brand evaluations occur (Torelli et al., 2012). The literature on processing fluency, the ease or difficulty associated with cognitive processes, demonstrated that inconsistency between the activated goal and the goal associated with an ad message may reduce the efficacy of the ad due to disfluency between two goals (Labroo and Lee, 2006).

A potential moderator of the negative effect of CSR on luxury brand evaluation is psychological power. Power has been defined as asymmetric control over valued resources in social relations (Keltner et al., 2003). It has been shown that high-power states make individuals more self-focal whereas low-power states shift attention and values to others (Rucker et al. 2012). In addition, people with

high-power are less likely to purchase the product that displays a brand logo than people with low power (Rucker and Galinsky, 2009). An emerging view is that high-power individuals care less about status signaling value of luxury brands. Therefore, we posit that high-power individuals would be less sensitive to the disfluency between luxury brand value and CSR campaigns. On the other hand, we expect that low-power individuals would continue to exhibit the negative effect of a CSR campaign on luxury brand evaluation.

H1: High-power individuals will evaluate a luxury brand's CSR activities more favorably than low-power individuals.

Previous research showed that the disfluency between the self-enhancement goal of luxury brands and the self-transcendence goal of CSR campaigns is the underlying dynamic that negatively influences their evaluation. This disfluency between the two goals would be less prominent among high-power individuals as self-enhancement goal of a luxury brand is less salient to them because they care less about the status signaling value of luxury. Stated formally:

H2: High-power individuals would exhibit fluency compared to low-power individuals when they evaluate a luxury brand's CSR initiatives.

The effect of power on a non-luxury brand's CSR evaluations
We discussed the effects of power on consumers' evaluations of a luxury-brand's CSR. However, it is plausible that power may influence how a non-luxury brand's CSR is evaluated. Contrary to luxury brands, non-luxury brands do not have status signaling value. Therefore, we expect that low-power individuals will evaluate non-luxury brand's CSR activities more favorably than high-power individuals. Dubois et al. (2015) demonstrated that low-power individuals' concern for others would heighten their sensitivities toward an emotional appeal whereas high-power individuals' concern for the self would make them care about competence. Therefore, we predict that for a non-luxury brand's CSR campaign, low-power individuals would evaluate them more favorably than high-power individuals.

H3: Low-power individuals would evaluate a non-luxury brand's CSR initiatives more positively than high-power individuals.

Study 1
Study 1 tested the hypothesis that high-power consumers would evaluate CSR activities of luxury brands more positively than low-power consumers (Hypothesis 1).

Method
Design and Procedure. Three hundred thirty-three participants (average age = 33.8) participated in the study. The study was conducted in a 2 (ad message: CSR vs. no CSR) × 3 (power: high vs. low vs. baseline) between subject design. In the high-power condition, participants were instructed to write down their experiences of having power over other individuals. On the other hand, in the low-power condition, participants were instructed to write down their experiences where someone else had had power over them (Galinsky et al., 2003).

After completing the power manipulation task, participants were either assigned to a CSR or a no CSR condition. In both conditions, we used a print ad for the Hermès brand made for this study. The ad included the logo of Hermès, and statements about its CSR (CSR condition) or general statements about the brand (no CSR condition).

Result and Discussion

Evaluation of CSR activities. We averaged three CSR evaluation items (a = .85) to create a CSR evaluation index. Consistent with the prediction, a two-way ANOVA on the CSR index revealed a significant main effect of CSR (F (1, 327) = 78.22, p < .001). Participants in the CSR condition evaluated Hermès' CSR activities more favorably (M CSR = 4.95, SD = 1.04) than those in the no CSR condition (M No CSR = 3.82, SD = 1.11). The interaction between power and CSR activities was significant (F (2,327) = 3.06, p < .05). As expected, a follow-up contrast revealed that there was no difference between high-power and low-power in the no CSR condition. On the other hand, in the CSR message condition, participants in the high-power condition evaluated Hermès' CSR activities more favorably (M high power = 5.16, SD = 1.03) than those in the low power condition (M low power = 4.67, SD = 1.22, t (104) = 2.258, p < .02).

Brand Evaluations. A two-way ANOVA on the mean brand evaluations (a =.95) also revealed a significant interaction between power and CSR activities (F (2,327) = 4.019, p < .05). In the low-power condition, participants who were exposed to the CSR campaign evaluated the luxury brand les favorably (M CSR = 4.54, SD = 1.12) compared to those in the no CSR condition (M No CSR = 5.03, SD = 1.18, F (1, 327) = 5.64, p < .018). In the high-power condition, there was no difference in brand evaluations between participants who saw the ad with the CSR message (M CSR = 4.90, SD = 1.00) versus those who saw the ad with no CSR message (M No CSR = 4.81, SD = .86, F (1, 327) = .156, p > .69). In the baseline power condition, there was no difference between the CSR (M CSR = 4.81, SD = .91) and the no CSR condition (M NoCSR = 4.53, SD = 1.15) as well.

Study 2
Study 2 was designed to test hypothesis 2, which posited that the subjective experience of fluency mediates the effect of psychological power on the evaluation of CSR activities conducted by a luxury brand. Specifically, high-power consumers were predicted to exhibit less disfluency (i.e. fluency) of CSR activities of a luxury brand vis-à-vis low-power consumers.

Method
Design and Procedure. One hundred eighty-eight subjects (average age = 34.4) participated in the study. The study was a 2 (ad message: CSR vs. no CSR) × 2 (power: high vs. low) between subject design. Participants rated fluency on three seven-point items consisting of items that measure whether the stimulus is "very easy to understand/imagine/process" (Fang et al., 2007; Torelli et al., 2012). Furthermore, we used Burberry instead of Hermès which was used in Study 1.

Result and Discussion
Manipulation Check. Participants reported themselves having more power in the high-power condition (M high power = 5.56, SD=.73) as compared to in the low-power condition (M low power = 4.65, SD=.99, t (186) =-7.216, p < .001).

CSR Evaluations. A two-way ANOVA on the CSR index with power (high vs. low) and CSR activities (CSR message, no CSR message) revealed a significant interaction between CSR activities and psychological power (F (1,184) = 3.953, p < .05). Follow up contrasts showed that in the CSR message condition, high-power individuals evaluated CSR activities of Burberry more positively (M high power = 5.54, SD = .936) as compared to the low-power individuals (M low power = 4.86, SD = .986 F (1, 184) = 9.914, p < .005). On the other hand, in the no CSR message condition, high power individuals' evaluation of Burberry's CSR (M high power = 4.31, SD =1.108) was not different from that of low power individuals (M low power = 4.22, SD = 1.047, F (1,184) = .170, p > .05).

Mediating Role of Processing Disfluency. The three items that measured processing disfluency was averaged to create a processing fluency index (a = .78). In order to test for the significance of the mediation effect, we used Preacher and Hayes's (2008) process model. The number of bootstrap-

ped samples was 5,000. As we predicted in hypothesis 2, the results of our analysis indicated that processing fluency between the concepts of CSR and luxury brand fully mediated interactive effect of power and CSR evaluations (mediated effect = .21, SE = .10, CI = .03 to .44).

Study 3
The main objective of study 3 is to investigate the effects of brand types on how perceived power influences CSR evaluations. Power may differentially affect CSR activities of non-luxury brands compared to luxury brands as non-luxury brands do not have self-enhancement values of luxury brands. Without self-enhancement value, non-luxury brand's CSR activities are likely to be viewed more positively by low-power individuals compared to high-power individuals. In addition, we used a different method to manipulate perceived power to demonstrate robustness of our findings.

Method
Participants. One hundred eighty-seven subjects participated in the study (average age = 35.4). We exclusively recruited female participants as the brands we used in the experiment were expected to be more familiar among them.

Design and Procedure. The study employed a 2 (brand type: luxury vs. non-luxury) x 2 (power: high vs. low) between subject design. Participants were randomly assigned to one of four conditions. Participants' perceived power was manipulated by using a sentence completion task. In the high-power condition, words such as 'wealth', 'authority', 'boss', and 'management' were among those presented. On the other hand, in the low power condition, terms such as 'poverty', 'helplessness', 'following', and 'menial workers' were provided to complete sentences (Magee et al., 2007).

Next, participants were again randomly assigned to two groups: luxury and non-luxury. In the luxury brand condition, an advertising campaign describing CSR activities by Hermès was presented. In the non-luxury brand condition, participants were shown an advertising campaign of CSR activities by Longchamp, a "masstige" French brand known for bags.

Results and Discussion
CSR Evaluations. To test the effects of types of brand and power on brand evaluations, we used ANCOVA to control for brand familiarity which was employed as a covariate. A two-way interaction between brand and power was significant (F (1,182) = 22.964, p <.001). Follow up contrasts showed that while evaluation of CSR campaigns by Longchamp derived more positive responses from participants in the low power group (M low power = 5.54 (SD = .671) vs. M high power = 4.79 (SD = .568) , F (1,182) = 21.188, p <.001), evaluation of CSR campaign by Hermès was more positively evaluated by high-power individuals than low power individuals (M high power = 5.38 (SD = .775) vs. M low power = 5.00 (SD = .738), F (1,182) = 4.368, p <.05).

Brand Evaluations. As predicted, the interaction between types of brand and consumer's perceived power was significant (F (1,182) = 24.174, p <.001). Follow-up contrast showed that low power participants' brand evaluation of Longchamp was higher than that for the high power participants (M low power = 5.13 (SD = .806) vs. M high power = 4.50 (SD = .544) , F (1,182) =13.268, p <.001), whereas Hermès received significantly higher evaluation among high power participants compared to the low power participants (M high power = 5.19 (SD = .847) vs. M low power = 4.63 (SD = .659), F (1,182) = 11.297, p <.005).

General discussion
In three studies, we examined the effects of power on evaluation of a luxury brand's CSR activities (Studies 1-3) as well as non-luxury brand's CSR activities (Study 3). Consistent with the hypothesis, we find that high-power consumers evaluate the CSR campaign of a luxury brand more favorably

than low-power consumers (Studies 1-3). We also demonstrate that the effect of power on a luxury brand's CSR evaluation is mediated by processing fluency (Study 2 and 3). In addition, we show that perceived power influences the evaluation of a non-luxury brand's CSR activities (Study 3).

This research contributes to extant literature on CSR by demonstrating that the effectiveness of a brand's CSR campaign depends on brand type and perceived power of consumers. Previous research found that CSR could have a negative impact on luxury brands due to a disfluency between self-enhancement value of a luxury brand and self-transcendent value of a CSR activity (Torelli et al. 2012). The current study demonstrates that perception of having power moderates the effect of disfluency on a luxury brand's CSR activities. High-power consumers experienced less disfluency (i.e. fluency) between luxury brand's value and CSR campaign compared to low-power consumers.

Managerial implications

The main implication of this study is that CSR can be an effective marketing strategy and tool for luxury brands. This may run counter to the established industry perception that consumers may find a "disconnect" between the associations between CSR activities and the exclusivity sought by these brands. There is an important caveat, however, that the CSR by luxury brands must be well-targeted to consumers, both existing and potential, that aspire to positions of "power." For many luxury brands, such a targeting strategy may not be as limiting as it may sound since premium brands can act as proxies for power. If the profile of a luxury brand's clientele suggests that they have influence on others, based on the findings of this study they can seek to differentiate the brand on higher-order and more socially oriented communication. If luxury brands, however, desire to be more inclusive and seek entry-level buyers with lower power, that kind of CSR strategy runs the risk of creating a "disfluent" message and lose their appeal.

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Is cause-related marketing economically worthwhile for shareholders? An investigation of the promotion in the North American market

Abstract

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Purpose
This research delineates the economic worth of cause-related marketing (C-RM). There is a dearth of "hard" evidence to convince managers about the real effect of C-RM. Are managers correct in assuming that C-RM works for the firm or are managers simply joining the C-RM bandwagon due to social and competitive pressures? Answering this gap in knowledge is important because of the growing pressures to hold marketing expenditures accountable (Rust et al. 2004) and to ensure that such expenditures pay off (Balasubramanian, Karrh, and Patwardhan 2006).

Design
An event study of 127 C-RM announcements made by 59 firms from 1991 through 2011 was conducted.

Findings
Results indicated a mean cumulative abnormal return of .74% after two trading days. Cross-sectional analysis of returns revealed that abnormal returns are augmented when the cause is tied to a special product and when firms pledge an additional concurrent donation; returns are depressed when a firm has high free cash flow.

Research Implications
From a stakeholder theory perspective, efforts to engage the customer more effectively in a C-RM context will likely result in improved relationships with them and ultimately to greater shareholder wealth.

Practical Implications
C-RM promotions are economically worthwhile in terms of shareholder value.

Research Limitations
Research into the investment community is needed to validate the assumptions of investors' reactions to the announcements.

Originality
This is the first study that offers empirical evidence to support the economic value of C-RM and the influence of different factors via a cross-sectional analysis of the abnormal returns.

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Investigating the influence of personal and social factors on socially responsible buying

Abstract

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Purpose
Consumers' socially responsible (SR) buying is assessed through the influence of personal concern of social responsibility, social norms and accessibility of responsible products.

Design/methodology/approach
Following the sustainable behavior frameworks found in the literature we propose a model that integrates the influence of personal and contextual/social factors on consumers' socially responsible buying. The model is verified with the PLS-based structural equation modeling using SmartPLS software. The data for this study was gathered with an online survey on a demographically representative sample of 462 Slovenian consumers (18-65).

Findings
Our analysis suggest that both personal and social factors are having a positive effect on SR buying. 49.8% of variance of predicted variable is explained by three predictors in the model. By far most important predictor for buying outcomes of consumers has proven to be social norms measured as the influence of relevant others.

Research limitations/implications
This study provides an interesting insight into the joint influence of personal and social factors on SR buying. Our finding is that the influence of family, friends, important others and public policies is a crucial factor for consumers' SR buying practices. This provides a good starting-point for further research into the effects of value/normative expressive and informational expressive influences on SR buying behavior of consumers.

Practical implications
The results offer implications for considerations regarding communicating SR aspects via social media where C2C and peer communication has the most potential impact on consumer behavior.

Originality/value
The study is focused on social aspects of responsible buying only, thus differentiating itself from most studies that also measure the environmental aspects within the same variable or focus on environmental aspects only (cf. Webb et al. 2008).

The facts panel on corporate social and environmental behavior

Abstract

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Purpose

This study focuses on the information asymmetries between producers and consumers with regard to corporate social and environmental behavior. In analogy to the Nutrition Facts Panel the authors designed a facts panel on corporate social and environmental behavior (CSEB Facts Panel) and tested the effects of the proposed mandatory CSEB Facts Panel on consumer response.

Design/methodology/approach

Four experimental studies, involving 248 European and 126 American consumers, were conducted. Participants were randomly assigned to one of four conditions in a 2 (corporate social behavior: irresponsible vs. responsible) x 2 (corporate environmental behavior: irresponsible vs. responsible) between-subjects design.

Findings

Significant main effects of information on social behavior and information on environmental behavior showed that the CSEB Facts Panel enabled respondents to discern between irresponsible and responsible corporate behavior in both the social and environmental dimension. Across the four studies consumer response is more positive for information on social responsible and environmental irresponsible behavior than for information on social irresponsible and environmental responsible behavior

Originality/value

The CSEB Facts Panel could be a tool to direct consumers' attention to corporate social and environmental behavior in order to increase ethical consumption. Similar to the Nutrition Facts Panel the CSEB Facts Panel could be an important differentiation tool for companies that adhere to socially and environmentally responsible behavior. Furthermore, this study contributes to prior research on the differential effects of ethical and environmental labeling schemes because until now it was unknown how consumers react to simultaneous, incongruent information on social and environmental behavior on products.

Effects of the Thai gen Y consumer's perceived fit of values and lifestyles on the perception of corporate social responsibility, reputation, and consumer's behavioral intentions

Abstract

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Purpose
The aim of this study is to investigate the relationships among the Thai Generation Y perceived fit of values, lifestyles and the consumer's perception of the firms' corporate social responsibility, corporate reputation, and consumer's behavioral intentions. The study also assesses the consumer's perception of corporate social responsibility as a mediator between Thai Generation Y consumer's perceived fit of values, lifestyles and corporate reputation as well as behavioral intention.

Design/Methodology/Approach
A survey is conducted with the sample size of 400 Generation Y respondents in Bangkok. Screening questions are designed to ensure that respondents are aware of the firms meeting the required criteria, and their CSR activities.

Findings
The results indicate the direct relationship between Thai Generation Y perceived fit of values and perceived corporate social responsibility, perceived fit of lifestyles and the perceived corporate social responsibility, perceived corporate social responsibility and perceived corporate reputation as well as perceived corporate social responsibility and behavioral intentions. As for being a mediator, the Generation Y's perception of corporate social responsibility only mediates the relationship between perceived fit of lifestyles and perceived corporate reputation, as well as consumer's behavioral intention. However, it does not mediate between perceived fit of values and perceived corporate reputation or behavioral intention.

Originality/Value
The value of the study lies in better understanding of the effects of perceived fit of values & lifestyles and the perception of CSR on the consumer's perceived corporate reputation and behavioral intention among the Thai Generation Y consumers. None of the studies about CSR, corporate reputation and Generation Y in Thai context has been conducted with the same focus. The results could be applicable and re-examined in other countries' contexts.

Gamification in CSR communication: Testing the effects on stakeholder concern, interest, and pro-social behavior

Abstract

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Purpose
This paper investigates how gamification, that is the introduction of game elements in corporate social responsibility (CSR) communication effects individual concern and interest in CSR, and prosocial behavior.

Design/methodology/approach
This study adapts an experimental design to empirically test the effects of gamified CSR communication. Individuals are exposed to different gamified CSR communication messages. It is measured whether their concern and interest for a CSR-related cause (i.e., deforestation) differs, and whether they change their behavior accordingly.

Findings
This study demonstrates that gamification has no positive effect on the interest in a CSR-related topic, and does not trigger behavioral change. Instead, the opposite effect is demonstrated. The study reveals that gamified CSR communication is perceived as fun, interactive and engaging by audiences. Yet, simultaneously, individuals are less willing to learn about the topic of CSR, or to donate money for a prosocial cause.

Research implications
We contribute to CSR communication research with the first study that investigates empirically the effects of gamification in CSR communication. Thereby, we offer a cautious response to overly optimistic assessments of the positive effects of gamification in CSR communication.

Originality/value
This is the first empirical study of the effects of gamification in CSR communication. Based on the findings, it is concluded that designing gamified experiences in the organizational con- text is an elaborative task. Particularly in the context of CSR, "having fun" might not do the deeds.

Political CSR and stakeholder activism: An empirical analysis of PCSR influence on consumer beliefs, attitudes, and behaviors

Abstract

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Purpose
This study examines the effect of political CSR (PCSR) messaging on consumer beliefs, attitudes, and behaviors toward corporations that advocate for social/political issues.

Design/methodology/approach
The Integrated Model of Strategic Communication Messaging is used to examine the effect of corporate messaging about refugee aid on consumers in Switzerland. A post-test only randomized experimental design (N=268) examined differences in traditional CSR and PCSR messaging on stakeholder perceptions.

Findings
Results indicate that PCSR decreases perceptions of corporate legitimacy, produces negative attitudes toward the corporation, and has little effect on stakeholder activism on the issue.

Research implications
Results provide support for the IMSCM as a theoretical framework for examining PCSR message strategy effects on stakeholders. The findings offer greater understanding of the consequences of political CSR and the resulting stakeholder activism related to both the corporation and the issue it advocates. A model for future research is advanced.

Practical implications
This study furthers understanding of corporations as political actors and the outcomes of PCSR messaging. It informs corporations of the implications and potential unintended effects of communicating about political issues that may not coincide with the core function of the business.

Originality/value
While, in recent years, political CSR has been investigated in business management, it has received minimal attention in the public relations and strategic communication literature. This study provides a novel perspective on the use and effects of political messaging in today's competitive marketplace.

11. CSR EMPLOYEE COMMUNICATION

Creating emotions for involvement: An alternative approach to internal communication of CSR

Abstract

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Purpose

Corporations worldwide are striving to produce credible content for authentic sustainability storytelling in their CR reports, press releases, websites, and internal channels like employee magazines, intranet or even social media based platforms. Taking into regard the employee's function as an ambassador of corporate culture and values, the involvement of this highly important stakeholder can prove to make the difference by acting out values instead of just promoting them by communication.

Approach

Research on the psychological aspects of information processing indicate that raising or creating emotions by the way messages are sent can make a difference in the acceptance of corporate responsibility measures and activities by employees. By reviewing literature and applying it to the issue of internal communication of CSR, the paper aims to show that it can be more effective when employees are actively involved in all development stages of corporate responsibility, and that "involvement by emotions" can achieve interesting results when information is not merely displayed internally by facts and data via media instruments and channels.

Findings

Creating positive emotions by communication and communicative participation processes can enhance the involvement of employees, supporting the development and implementation of values and a culture of responsibility within the company. A number of best-practice examples exemplify instruments and channels for active emotional involvement of internal stakeholders.

Practical implications

Internal CSR communication practitioners are offered a new perspective from which to consider internal communication. While external communication of responsibility like sustainability reporting widely consists of qualitative and quantitative facts and data enabling measurement and benchmarking, wrapped in storytelling, the internal communication of corporate responsibility has long been out of focus. Whereas external communication of CSR can work with mass media instruments, internal communication does not work the same way. Hence the paper offers a view onto the conditions necessary for involvement of employees by communication, as well as the requirements for an involving approach in internal CSR communication.

Originality/value
The paper develops the hypotheses that creating positive emotions by communication, thereby involving the internal stakeholders rather than just informing or consulting them, can contribute to the development and application of new instruments of internal CSR communication. This approach is discursive and covers discussions and comparative studies of psychological findings that can be applied to communicative involvement strategies.

Satisfying employees' needs by doing good? Employees' perceived benefits by participating in CSR

Structured Research Summary

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Introduction

Stakeholder Theory (Freeman, 1984) posits that employees are key stakeholders for companies and hence, have a tremendous influence on companies' Corporate Social Responsibility (CSR) ambitions (e.g. Collier & Esteban, 2007; Slack et al., 2015). Thus, organizations should involve employees as key stakeholders in their CSR approaches (Joensson, 2008, Morsing & Schultz, 2006, Muster, 2011), realizing a so-called inside-out approach (Morsing et al., 2008). Accordingly, numerous companies offer their stakeholders different forms of CSR approaches. Despite the fact that several employees participate, organizations find themselves often left with the multi-layered but still abstract question: why do some employees not participate in our CSR activities?

To understand this problem, it is important to understand employees' reactions to participatory CSR approaches. Researchers such as Aguilera et al. (2007), Du et al. (2014), El Akremi et al. (2015), Rupp et al. (2006), and Slack et al. (2015) have pointed out that little is, however, known about employees' responses to CSR offers. This article argues that employees' perceived benefits by participating in CSR and their interplay with own personal needs affect employees' responses to CSR activities. Thus, this study aims to explore employees' responses to participatory CSR approaches by identifying perceived benefits by employees and discussing personal needs related to those benefits. The theory of existence, relatedness, and growth (ERG) as a theoretical framework allows the necessary discussion of needs in relation to employees' perceived benefits. Furthermore, the identified benefits are then discussed in relation to varying levels of participation. This qualitative study, hence, contributes to current literature by extending CSR micro-theorizing and supports practice by giving implications for target-group specific CSR communication strategies.

Conceptual Framework

So far, CSR research has often examined benefits from the perspective of companies. How and why companies can benefit from CSR activities has been widely discussed (e.g. Aravelo & Aravind, 2015; Malik, 2015; O'Riordan & Fairbrass, 2013). Authors such as Bauman and Skitka (2012) and Bhattacharya et al. (2008; 2009) have, however, also considered the relationship between employees and benefits and thereby also discussed needs. Despite their valuable contributions most of these studies do not provide a theoretical framework in conjunction with empirical insights and remain, however, undertheorized.

In contrast, this article draws on the theory of existence, relatedness, and growth (ERG). Alderfer (1969) developed his three-fold needs' theory in contrast to Maslow's theory of needs. ERG theory

(Alderfer, 1969, pp. 145) stipulates that there are primarily three kinds of needs:
- Existence needs refer to distinctive forms of material and physiological needs
- Relatedness needs reflect an interpersonal desire to belong to significant others such as employees or friends and to gain external attention and respect
- Growth needs describe the personal need to contribute to environments
-

Alderfer (1969, p. 145) emphasized that "these needs provide the basic elements in motivation." The approach taken in this study suggests that there is a dynamic process of needs and benefits that may explain employees' motivation to participate in CSR activities.

In this study, the term benefit is defined as an advantage perceived by employees resulting from participation in organizational CSR activities, for example a higher level of self-esteem. Employees tend, however, only to perceive potential benefits if these benefits can fulfill individual needs. One major challenge for researchers is that employees are often not even aware of the needs that are met once employees begin to perceive benefits. These needs are either conscious or unconscious (e.g. need for existence or for growth), and they can be satisfied by participating in CSR activities. Furthermore and as shown in figure 1, this article argues that employees perceived benefits differ in relation to their varying level of participation.

Figure 1: Dynamic process of needs and benefits

Participation is often distinguished in cognitive and behavioral forms of participation (Arnstein, 1969; Pretty & Shah, 1994). To examine the relation between varying levels of participation and perceived benefit in greater detail, this study distinguishes not only between behavioral and cognitive forms of CSR participation, but also between four different levels of participation as illustrated in figure 1: Group A (no or low level of participation) and Group B, (passive level of participation) are characteristic for cognitive forms of participation. In contrast, behavioral participation involves, Group C, an active level and, Group D, an enthusiastic level of participation.

Methods and Material
15 semi-structured interviews were conducted with employees of a large international telecommu-

nication provider with a staff of approximately 2,000 employees at its German headquarters. Each interview lasted between 16 and 55 minutes, with an average of 32 minutes. With regard to the qualitative analysis, this study followed Kuckartz's method of structuring content analysis (Kuckartz, 2014). The categories were developed both deductively and inductively in an iterative process. Table 1 shows the results of this processing from major themes of the semi-structured interview guide to main codes and subcodes.

Table 1: Qualitative Analysis

Themes	Code	Subcode 1	Subcode 2
Which different forms of participations do employees show?	CSR Participation	Cognitive forms of participation	Group A: no/low levels of participation
			Group B: passive levels of participation
		Behavioral forms of participation	Group C: active levels of participation
			Group D: enthusiastic levels of participation
Which benefits do employees perceive and who exactly benefits?	Perceived CSR Benefits	Functional benefit	For all, including myself
			For others (all other employees, colleagues, without direct relation to myself)
		Emotional benefit	For all, including myself
			For others (all other employees, colleagues, without direct relation to myself)
		Meaning & Morality benefit	For all, including myself
			For others (all other employees, colleagues, without direct relation to myself)

Results

The results of this study indicated that interviewees perceive a broad variety of benefits. The detailed description of benefits is so far seldom and allows, furthermore, a specification of the rather abstract ERG needs in the CSR context.

1. Functional benefits can be defined as the acquisition and development of different skills, for example interpersonal skills, or as opportunities for career profiling, networking or a better work-life integration. One respondent stated (6C:37): "And also, to meet new people, and, perhaps, to initiate new projects." These benefits may be tangible, however, employees perceived those as predominantly intangible.

2. Emotional benefits are different emotions felt by employees when they participate in CSR activities, for example pleasure or pride. Some respondents were quite enthusiastic when they described the general CSR engagement of the company, the CSR activity, the cooperation with CSR partners, the outcomes of this kind of cooperation, or experiences as members of what

they portrayed as a unified team. One interviewee (3U:30) put it as follows: "But I am simply keen on this freshness in this company, on the willingness for change."

3. Meaning and morality benefits are associated with intangible, abstract meanings and moral values at a meta-level, such as broadening one's horizon and personal development. According to one of the respondents (8U: 29), "Here in this company, there are also people who like to help as well, who enjoy contributing to society."

Furthermore, results showed that the varying levels of participation affect employees' perceptions of benefits. The number of benefits perceived by employees steadily increased from Group A to Group D. Likewise, the responses of interviewees become more and more detailed from passive participants (Group B) to those who participated in CSR activities (Group C). The higher the levels of participation (Group C and D), the more likely it is, thus, that employees perceive a wider range of benefits and that they are able to describe these in greater detail. However, responses indicated that in regards to general CSR issues, there was an increase in the levels of knowledge and cognitive and emotional investment from Group C to Group D.

It is, however, important to emphasize that interviewees who even not consider to participate in CSR activities (Group A) and do not have any personal experience in this respect also perceive benefits such as perceived external image when it comes to the CSR activities at the company.

Discussion
In this section, the identified benefits perceived by employees will be discussed in reference to ERG theory and relevant literature (Bauman & Skitka, 2012; Bhattacharya et al., 2008, 2009). The functional benefits such as career profiling, improved personal skills, or work-life integration can be discussed as benefits that fulfill existence needs (Alderfer, 1969). Several employees, for example, regarded an improved team spirit as a functional benefit because it led to more effective work processes. Numerous employees described this dimension in emotional terms, and one could therefore argue that functional and emotional benefits may overlap.

Emotional benefits tend to address what Alderfer (1969) describes as relatedness needs. Relatedness needs involve the needs to belong to significant others such as employees or friends and to achieve social recognition. Data reveals emotional benefits such as organizational pride, the willingness to change as an organization, or increased self-esteem. Increased self-esteem, realized by participating in CSR activities may, however, also be an emotional benefit fulfilling growth needs.

In contrast to relatedness needs, growth needs are more intrapersonal and involve the personal need of employees to contribute to their own development or that of their environments. Seen in this light, there is another overlap between emotional and meaning and morality benefits such as taking new perspectives or learning and development. Many respondents stated particularly learning and development as a benefit. This insights emphasizes the possibility for human resource literature to discuss participatory CSR activities as an opportunity to foster employees' personal development, leading to a strength of the employer-employee relationship.

Overall, results show that employees' perception of benefits may overlap in reference to the three clusters. However, and in contrast to Bhattacharya et al. (2008) employees perceived benefits are not characterized by causal relations or a strict hierarchy. Nevertheless, data shows that employees who perceived meaning and morality benefits often described functional benefits as well. Thus, this study argues that all three benefit clusters are not hierarchically related to each other, although there was some evidence for a continuum.

In regards to varying levels of participation data reveals that the higher the level of participation the more nuanced the perception of benefits. However, results of this study lead to the discussion whether employees from group A and B could be educated to be aware of the broad variation of benefits they could perceive from participating in CSR activities, thus, satisfying personal needs. Such a satisfaction may lead to a stronger organizational identity and be decisive in the war of talents.

Implications

The results of this study indicated that employees perceived several different kinds of benefits as returns of their participation in CSR activities. It is important for companies to understand that employees will probably not participate in CSR activities unless they perceive these kinds of benefits. Organizations should use the insights of this study, particularly the identified three benefit clusters, to improve target-group specific communication. This study offers several useful suggestions for effective internal CSR communications. Corporate communication departments aware of these benefit clusters can communicate returns of CSR participation to specific groups. As discussed above, employees characterized by no or a low levels of participation tended to pay little attention to or show little interest in CSR issues, and their perception of benefits was rather limited. In this case, communicative approach stressing individual benefits for them would probably not be effective. In contrast, employees characterized by an active or enthusiastic level of participation would most likely appreciate a detailed CSR communication, as they are characterized by a high level of reflection and tend to have a nuanced perception of benefits.

Limitations and further research

The findings of this study are limited because they are based on responses of employees working for only one company. For this reasons, it will be necessary to conduct follow-up studies in other organizational contexts to check whether the findings presented here can be generalized. Moreover, employee-oriented research could investigate the perception of the needs and perceived benefits of team-leaders in distinction to team-members. These kinds of investigations could yield new insights concerning the different needs and benefits of employees depending on their status in an organization.

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Conflicting stakeholder interests in CSR employee communication

Abstract

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Purpose
The attention on CSR communication from an internal stakeholder perspective is growing. Collaborative networks thus increasingly emerge as ideal avenues for enhancing participatory communication practices. However, co-determination in the collective participation system in public sector organizations in Scandinavian countries seems to be on the defensive, challenged by new forms of employer strategies, New Public Management principles and the neoliberal strategy for individualization. In light of this dilemma, the purpose of this paper is to empirically explore the role of employee participation and co-determination in the understanding and acceptance of change processes such as a merger as a legitimate, institutional practice.

Design/Method
The rational of the paper is to advance our understanding of how participatory communication practices in relation to employees contribute to improve the management of socially responsible change processes. Based on paradox and sensemaking theory an analysis of videotaped meetings from a large Danish public organisation's employee committee and employee interviews will be undertaken.

Findings
The analysis illustrates the extent to which public managers engage employees in planning and decision making processes.

Originality/Value
The paper provides further insights into the challenges and opportunities of enhancing employee participation practices by public managers in processes of change.

Communicating responsibility makes a change! The impact of corporate social responsibility and supervisor communication on employee reactions during change

Abstract

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Purpose
In an increasingly complex business world, organizations must successfully implement change, which crucially depends on employees' support. This study investigates how employee outcomes during change are affected by three facets of communicating responsibility: internal Corporate Social Responsibility (CSR) information, equally distributed supervisor communication, and supervisors' CSR attributions.

Design
A multilevel dataset with 251 employees nested in 58 teams was collected during a comprehensive change process at two medical clinics in Germany and was matched with the respective supervisor's responses.

Findings
Results indicate that information about internal CSR at the individual level positively affects perceived change appropriateness and that this increases extra-role behavior. Moreover, equally distributed supervisor communication increased perceived change appropriateness, and intensified the positive effect of team-level CSR information. In a second model, employees' perceptions of change appropriateness were decreased when their supervisors attributed CSR efforts to the organization's self-interest (vs. genuine concern).

Implications
Findings imply that communicating responsibility as well as responsibly may foster employees' positive reactions during change, which may be relevant to both research and practice.

Originality
Only recently have researchers shown that internal CSR shapes employees' work attitudes and behaviors, and no study to date investigates these effects in a change setting. Bringing together relevant theoretical approaches (e.g., social exchange, organizational justice, Leader Member Exchange), the present study addresses this gap.

Antecedents and effects of employees' evaluation of organizational CSR engagement

Abstract

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Purpose

The aim of the present study is to investigate employees´ evaluation of organizational CSR engagement, its antecedents and its effects on employees. Drawing on signalling theory (Rynes, 1991) and relationship management theory (Brom et al., 2000), a model of employees' evaluation of organizational CSR is developed and tested using Structural Equation Modelling.

Design

In order to test the model, a cross-departmental experimental study with the employees of a large Austrian energy provider (n=441) is conducted.

Findings

Findings indicate that attitude towards ads promoting the company's CSR activities, perceived company culture fit of and company cause fit with CSR positively influence employees' evaluations of the organizational CSR, which, in turn, leads to positive word-of-mouth about the company's CSR engagement, job satisfaction due to CSR engagement and organizational pride.

Implications

Results reveal important implications for marketing and human resource management theory as well as for CSR practice. CSR activities of a company are besides the positive implications for society also a fruitful means to improve the company's image among employees.

Value

The present research develops a model which explains antecedents of employees´ evaluation of organizational CSR engagement as well as effects on behavioural variables like word-of-mouth, job satisfaction and pride. The model provides guidance how the evaluation of CSR activities by employees can be improved and shows that this in turn has positive effects on employees' attitudes and behaviour.

The role of CSR in employer branding: Matching perception and practice

Abstract

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Purpose
The purpose of this paper is to explore the role of corporate social responsibility in employer branding.

Methodology
Both quantitative and qualitative approaches were used in this research. Units of analysis were top twenty Croatian organizations according to a national study of employer attractiveness. On a sample of fourth year business school students the perception of corporate social responsibility, reputation and employer brands for those organizations were measured. These results were related to the findings of a qualitative study of top organizations according to their attractiveness.

Findings
The results of the quantitative part of the study reveal the importance of corporate social responsibility in employer branding. The result of the qualitative study identify the most common and successful business practices of social responsibility, applied by most attractive employers in Croatia.

Practical and social implications
The main practical implication of the study is to gain better understanding of the importance of socially responsible organizational behavior, in planning organizational/employer branding strategies.

Originality/value
Differing from the majority of the studies, this paper presents the perceptions of future employees (results of a quantitative study) compared to the analysis of actual socially responsible business practices of top organizations according to their attractiveness (results of a qualitative study).

12. MANAGEMENT AND STRATEGY CSR COMMUNICATION

Corporate communication and policy-making: An investigation of lobbying through the CSR professionals' lens

Structured Research Summary

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Introduction

Managers and legislators tend to consider lobbying, i.e. the communication activities by corporate actors that aim to influence policy-making, wholly legitimate in ensuring balanced policy and legislation in a democratic setting, but these activities are often perceived critically by the public. CSR attempts to align companies with societal values and needs and has also gained considerable importance, judging from the spread of explicit Corporate Social Responsibility (CSR) policies and measures, e.g., CSR audits and reports. Lobbying and CSR are both essential elements of corporate communication. But corporate reality has exhibited examples of contradictions between these two areas, e.g. when political objectives of companies do not correspond to their stated promises of sustainability and CSR. The need to link CSR and lobbying in theory and practice has been increasingly recognized and research has started to deal with an integrative view, especially under the headline "responsible lobbying" (see e.g. Bauer 2015).

The objective of this article is to contribute to a better understanding of the relation between corporate communication, CSR and corporate attempts to influence policy-making. What are possible reasons for repeated examples of lacking alignment between CSR and lobbying? To what extent is potential for integration given? These questions form the starting point of this article. The focus of the study is on the perspective of CSR professionals on the lobbying activities of their companies.

This article is empirical; it is based on interviews with CSR professionals in European companies. The structure is as follows: First, literature on CSR, lobbying and responsible lobbying is reviewed to provide a basic understanding of these topics. Next, theoretical foundations and research questions are introduced. In the main part, the methods and results of the empirical research are presented. Finally, the article concludes and provides a view on implications for business practice.

Literature Review

The variety of lobbying definitions is considerable. A common approach is to treat lobbying as one part of the broader concept of Corporate Political Activity (CPA), which can be defined as "any deliberate company action intended to influence governmental policy or process" (Getz, 1997). CPA encompasses financial contributions, grassroots political activities and lobbying (Hillman and Hitt, 1999), whereas lobbying is an information-based, communicative activity. A large amount of lobbying studies is descriptive; yet, a variety of social science theories has been applied to study lobbying (see Getz 1997). Interest group theory has been influential for decades, arguing that policy-making is enriched by self-serving interest group activity (see e.g., Dahl, 1956). In this perspec-

tive, lobbying is counterbalanced by rival lobbyists so that the final policy outcome is automatically fair. This positive view on lobbying might be one of the reasons that ethics and responsibility have not played a major role in lobbying studies. Only few scholars have dealt with ethical matters, i.e., with the question "what is appropriate practice and what is not" (Weber, 1997).

Communication studies have dealt with lobbying, yet the level of research activity is rather low (Davidson, 2015). One of the basic public relations models that has been applied in lobbying studies is Grunig and Hunt's (1984) model, distinguishing 1. one-way-communication, 2. asymmetric two-way-communication and 3. symmetric two-way-communication. Jaatinen (1997: 24) refers to this model by defining lobbying as "essentially two-way communication" that can be either asymmetrical or symmetrical lobbying, whereas the latter refers to "interaction in which a lobbyist persuades a political decision maker but the decision maker may also persuade a lobbyist". Jaatinen argues that "organizations can get more of what they want by giving publics some of what they want" and sees the symmetric two-way-process as "an ethical way of communicating".
The literature on CSR reflects a broad, interdisciplinary field encompassing theoretical work and empirical studies. In its broadest sense, CSR "draws attention to a complex range of issues and elements that are all related to the position and function of the business enterprise in contemporary society" (Jonker, 2005). One of the common assumptions behind most of the currently used definitions is that companies should pay attention to social and environmental issues and behave in an ethical manner (Banerjee, 2008). CSR literature has long focused on non-political actors and issues. However, interest on the political role of companies has grown (Moon et al., 2005, Scherer and Palazzo, 2007, Scherer and Palazzo, 2011, Crane et al., 2008).

Recently, several studies in the CSR field have attempted to link CSR and lobbying, among which a tendency towards a deliberative approach is perceivable. den Hond et al. (2014) examine how alignment, misalignment, and non-alignment of CSR and lobbying affect corporate reputation. Lock & Seele (2016) deal with "deliberative lobbying" which is defined as „a corporate political activity aligned with CSR that, based on discourse, transparency, and accountability". Bauer (2014) suggests a multidimensional model of responsible lobbying that combines four dimensions, including consistency between the company's stated CSR commitment and lobbying, consideration of perspectives and needs of stakeholders, the alignment of political positions with the long-term objectives and values of broader society and an ethical, democratic lobbying process.

Few empirical studies have been conducted. Anastasiadis (2014) provides a case study by dealing with the auto industry's lobbying efforts on EU policy-making on carbon dioxide emissions. Bauer's (2016) quantitative study on the awareness and practice of responsible lobbying in the EU reveals a very positive assessment of the degree of responsible lobbying by lobbyists themselves. So far, most empirical studies rely on third party sources or are based mainly on the perspective of lobbyists. A study that takes into account the perspective of CSR professionals across industries is missing. This is a significant gap, as a more detailed picture of responsible lobbying practice is needed.

Theoretical Basis and Research Questions
As both CSR and lobbying are essential elements of corporate communication, a common basis exists. However, from a theoretical perspective several issues imply potential of conflict between these fields:

1. Lobbying may harm society's interests. Linking CSR and lobbying might appear impossible due to the alleged inherently selfish nature of lobbying. Scholars such as Wilke and Wilke (2008) caution against the political role of companies, because only governments are "the legitimate guardians of the public interests".

2. Lobbying lacks transparency: Responsible action requires transparency; yet, lobbying is apparently inherently opaque. For instance, Hendriks (2011) argues that lobbying and deliberation are based on different modes of communication, as lobbying takes place in private and is opposed to public reasoning.

3. Lobbying harms credibility, trust and reputation: Lobbying can harm the credibility of CSR as well as trust and corporate reputation. Palazzo and Scherer (2006) point to the "symbolic, strategic character" of lobbying that may "increase moral indignation and "reduce public acceptance".

However, responsible lobbying based on an integrative approach to CSR and lobbying is justified by normative and instrumental considerations. The "moral case" to CSR recognizes that companies ought to act in a socially responsible manner, because it is "the right thing to do" (Garriga and Melé, 2004) and this claim should apply to lobbying as well. Besides, avoiding contradictions between CSR commitments and political objectives ensures the credibility of CSR activities and contributes to safeguarding the company's legitimacy and reputation among the wider public. This alleviates the risk of endangering relations with stakeholders through single-minded lobbying that is preoccupied with immediate political results (Ihlen and Berntzen, 2007).

Based on these considerations on the relation between CSR and lobbying, the first main research question of this study is:
1. What is the view of CSR professionals on lobbying (e.g. do they see conflict between CSR and lobbying or integration potential)?

A necessary step towards responsible lobbying is linking the lobbying and CSR function (if existent) to ensure exchange and collaboration. However, Anastasiadis (2013) finds in a case study on the European car industry that CSR departments tend to be absent in the internal decision making on lobbying: The CSR personnel is neither involved in developing lobbying positions nor do they influence individual lobbyist behavior. If CSR experts have a say in lobbying issues, consistency between CSR statements and political objectives can be improved.

This leads to the second main research question of this study:

2. To what extent do companies with a reputation for CSR provide measures to enhance responsible lobbying (e.g. an organizational structure that facilitates collaboration between lobbyists and CSR professionals)?

Methodology
The research takes an empirical qualitative approach and is based on interviews with CSR/sustainability professionals from large companies with a reputation for CSR. Specifically, 30 large European companies with a reputation for CSR were contacted (as identified in the Good Company Ranking 2013, (Kirchhoff Consult AG, 2013) in Summer 2017. CSR/sustainability professionals in 10 companies agreed to participate in the research.

The goal of the qualitative approach was to reveal organizational practice for a number of selected cases. Beside interviews, additional sources for the qualitative analysis were firms' websites, internal documents (e.g., codes of ethics), data from the EU Transparency register and newspaper articles.

The study followed the problem-centered interview method developed by Witzel and Reiter (2012), because this method facilitates a discursive-dialogic interview character. Thematic analysis as sug-

gested by King and Horrocks (2010) was chosen for analysis, because this method underlines the examination of themes within data.

Findings
Lobbying in the CSR Professionals' Perspective
Above, several potential areas of conflict between CSR and lobbying were mentioned. However, in the interviews a different view of CSR professionals on the lobbying function was revealed.

1. The allegation that "Lobbying may harm society's interests" was not generally rejected, but CSR professionals pointed to the potentially positive contributions of the lobbying function in their companies. For example, one said about lobbying: „Of course every politician is glad when we get involved. And the more, the better". All interviewees saw lobbying as legitimate and justified political activities with one or several of the following arguments: 1. Policy-makers depend on technical information provided by companies. 2. Company expertise helps policy-makers to legitimate their decisions. 3. In a pluralist society, everyone has the right to raise their voices and contribute to political decision-making processes. Self-interested goals of lobbying were admitted in most interviews (e.g. "We represent our interests"). But many interviewees also pointed to the importance of responsible lobbying.

2. Transparency was considered critical by interviewees. Measures to achieve transparency mentioned in the interviews were the EU Transparency register, information on lobbying in the CSR report und information on the corporate website. However, some respondents also acknowledged the limits of transparency: "Because too much information creates then perhaps also no meaningful transparency. You have to contextualize every topic."

3. Several interviewees explicitly agreed that effects of lobbying efforts on reputation need to be considered. Several respondents pointed out what must be avoided when lobbying, e.g. one said: "I think you have to be careful in lobbying activity. You have to be wary of how it could be perceived by different stakeholders, and not to be seen to be exercising undue influence".

Collaboration of CSR and Lobbying in Practice
Many companies in the sample have taken measures to ensure responsible lobbying. Regarding the organization structure, most (8) companies in the sample organize lobbying and CSR in different departments; in two companies CSR and lobbying are part of the same department ("Corporate Communications", respectively "Corporate Relations"). Most CSR professionals emphasized they had a close working relationship with the lobbyists in the company, including those from companies that organize lobbying and CSR in different departments. For example, one interviewee said: „We have regular meetings, weekly chats, we're all in the same office, we share an office. So, we all work closely together and have regular weekly check-ins as a minimum". One area that typically is a case of collaboration between the functions is sustainability and climate policy. For example, one interviewee explained: „Lots of the conversations that we have on sustainability is about for example government policy, on carbon or water or world bank policy, so there is a close dialogue between what I would see in the sustainability angle and what the public policy team would do with the government relations angle". However, the collaboration tends to end where the topics become highly technical. As one CSR manager pointed out: "Many topics are also so specific, that it is, of course, simply done in a technical dialog of experts [without involvement of the CSR manager]." There was only one exception in this widespread agreement regarding the potential for collaboration between CSR and lobbying. One CSR manager explained to engage in a weekly call with the EU company office in Brussels, yet she underlined: "I can hardly see a link between the areas. Because the political day-to-day business and the issues of corporate responsibility are very far apart, have quite different timescales. There is very little overlap. Lobbying is indeed a day-to-day business. Corporate Responsibility thinks in the long term."

Discussion

The interviews revealed a positive picture of lobbying activities among CSR professionals in their respective companies. They also mirrored the conviction that lobbying makes a positive societal contribution by supporting informed and balanced policy-making. All participants showed high awareness regarding the necessity to advance responsible lobbying. Especially procedural issues such as transparency were repeatedly emphasized, but also content-related aspects played a role. While previous empirical studies found that CSR depart¬ments tend to be absent in the internal decision making on lobbying (e.g. Anastasiadis 2014:14), this study rather shows a high degree of cooperation. This result can be interpreted in various ways. One explanation is that responsible lobbying based on a collaboration between the CSR and lobbying function has advanced in recent years. Such an explanation would be in line with some of the respondents' statements regarding a changed mindset when it comes to responsibility and sustainability. Another explanation is that participants from companies who are committed to responsible lobbying based on an integration of CSR and lobbying are more likely to participate in research on this topic. However, one third of the companies in the original sample contributed in the research project and considering the information on lobbying provided in CSR reports, there seems to be little difference between those companies that did and those that did not participate in the research. However, another aspect that deserves attention is that the lobbying of several companies in the original sample (both participating and non-participating companies) have resulted in negative reports in newspapers and by NGOs.

Conclusion

This study is an important contribution to the newly emerging research field linking CSR and lobbying by providing in depth information on the view of lobbying by CSR professionals. However, while this study provides evidence suggesting a high degree of collaboration and hence conditions facilitating responsible lobbying in practice, negative reports in newspapers and by NGOs on lobbying activities point to potential for improvement at least for some companies. A limitation of the study is the small interview sample size; yet, it covered different industries, national backgrounds and firm sizes. Further studies could include the view of policy-makers in order to provide a more balanced picture.

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The common good balance – impacts on CSR internal and external communication

Abstract

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Purpose
Since its creation in 2011, the movement of the Economy for the Common Good (ECG) has been continuously growing. More and more companies in Europe and abroad have been embracing this comprehensive approach to tackle their CSR issues at their roots. This article provides an insight into some pioneer companies and how the Common Good Balance is influencing their CSR internal and external communication.

Design
In this article, data collected during qualitative interviews with ECG pioneer companies are presented and some interpretations are offered.

Findings
Besides the higher binding character and the more concise overview offered by the Common Good Balance and Matrix the companies that have applied this form of reporting their social responsibility policies have experienced a qualitative change of the impacts on their internal and external communication. The active participation of all interest groups in the elaboration process of the Common Good Balance seems to play an important role in strengthening transparency and working relationships among the business stakeholders who have become committed co-creators and enthusiastic multiplicators of the company's CSR and sustainability policy.

Originality/Value
Findings indicate that, with its participative approach, the Common Good Balance not only boosters CSR communication but also enables business stakeholders to better understand the "bigger picture" and to commit themselves to the common and shared values developed during the process.

Leadership in CSR and employee supportive behaviors

Abstract

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Purpose

The CEO of Starbucks, Howard Schultz, has recently announced to hire 10,000 refugees in the next five years in its 75 markets in the world as a response to a social issue the government turns its back on. The announcement gains consumer support for the brand by product purchases. The 2016 Edelman Trust Barometer ® study also revealed that publics have formed positive attitudes toward the CEOs who advocate important issues. With the influence of CEOs' advocating social issues, the first objective of this study is to explore how the responsible attributes of CEOs affects publics' trust in CEOs.

CSR has gained an increasing academic interest as a strategy for cultivating employee supportive behaviors, including employee loyalty, productivity, and retention. The existing literature dominantly focuses on the effect of employee CSR involvement on the above Hence, the study's second objective examines if CEOs' involvement in addressing social issues affects employees' trust in the corporation and supportive behaviors.

Design

The research team will analyze the China (n = 610) and Germany (n = 553) data from the 2016 Edelman Trust Barometer ® study to achieve the two research objectives.

Findings

Regression and ANOVA tests will be conducted for analysis.

Research limitations

The major limitation is the use of secondary data.

Originality/value

Theoretically, it sheds light on the effect of CEO's CSR involvement as an employee engagement strategy. Practically, it provides insights in strategic CSR communication using leadership in CSR.

A cloud for global good: Exploring hypermodal corporate strategies for communicating Microsoft's CSR

Abstract

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Purpose

Drawing on an interdisciplinary methodological framework related to CSR, the present study focuses on how communication reflects the symbiotic relation existing between CSR and diversity management (DM), and specifically delves into the discursive strategies related to diversity commitment and management as disclosed through online external corporate communication.

Methodology

Based on a social semiotics perspective upon multimodal discourse analysis, the paper explores what types of multimodal knowledge about social actors and actions are communicated in a persuasive CSR discourse, and what kinds of legitimating and evaluative strategies are employed. The model is applied to the specific case of Microsoft. The collected hypermodal data comprise webpages from the company's Global Diversity and Inclusion website including both verbal and visual elements.

Findings

The results show how the meaning-making potentials of written text and images are discursively integrated on the corporate website dedicated to DM, and how this multimodal integration influences the hypermodal corporate strategies for communicating about diversity and responsibility. It also reveals the semiotic modes' interconnectivity and functional differentiation in the digital context of CSR communication.

Originality/value

This study contributes theoretically to building bridges between the two management concepts and practices of CSR and DM by showing how, in communication, diversity commitment and management are integral to internal CSR.

On a methodological level, it contributes by extending the focus of analysis from text exclusively, to several semiotic modes while also addressing their interconnectivity and functional differentiation. Another contribution is related to the qualitative approach to web data that favors a fine-grained critical exploration of meaning construction over quantitative content description.