

**Communicating CSR: a selective “empirical review” of theories and methods.
Work in progress**

Abstract

In this paper we provide an *empirical analysis* of the literature about Corporate Social Responsibility Communication (CSRC). Given the increasing amount of research related to this topic, a diverse set of theories, methods, and empirical findings coexist in the literature. Therefore, we have collected and analyzed CSRC papers in order to highlight which theoretical and methodological approaches have been used by scholars in the field, when dealing with empirical research. We believe that it is necessary to sum up this amount of research with the purpose of deriving insights about the current status of research and its possible future developments.

Introduction

Corporate Social Responsibility Communication is still an emerging topic in comparison to the large amount of papers regarding Corporate Social Responsibility in general. Early papers were published during the nineties, but the growth of this stream of research starts from the early 2000s. Consequently, a diverse set of theories, methods, and empirical findings coexist in the literature. This variety depends on the fact that, in this time span, no dominant theoretical or methodological paradigms have emerged and researchers did not have the time for replicating or comparing their respective research efforts.

Literature reviews in this field are mostly related to CSR in general (e.g. Aguinis and Glavas 2012, Peloza 2011), to the relationship between CSR and performance (e.g. Wood 2010, Orlitsky et al 2003, Peloza 2009), to CSR and Marketing (e.g. Maignan and Ferrell 2004). Regarding CSR and Communication, the most recent contribution is the one by Crane and Glozer (2016), which provides a thematically-driven review of extant literature across five core sub-disciplines, identifying dominant theoretical views. We aim at integrating these results by improving the scope of the review (number of papers and journals) and focusing more on the methodological side that proves to be as diverse as the theoretical one. In fact, hundreds of empirical papers are available that employ methodologies that range from quantitative (survey-based, experiment, statistical analysis) to qualitative (content analysis, grounded-theory and ethnography) tools or combine different qualitative and/or quantitative methods. We believe that this diversity is very useful to address different aspects of this relatively new topic. At the same time it is necessary to sum up this amount of research with the purpose of deriving insights about the current status of research and its future developments.

CSR Communication: theoretical background

CSR has been defined by several scholars and there is not a general agreement about it (for a recent review, see Aguinis & Glavas, 2012). We rely on the European Commission report which defines CSR as “efforts to integrate social, environmental, ethical, human rights and consumer issues into their business operations and core strategy” (European Commission 2011, p. 6). CSR Communication represents an

important, although challenging, topic. First, it breeds skepticism rather than achieving goodwill about organizations (Lindgreen et al. 2009, Ihlen et al. 2011). Second, communication helps companies in initiating stakeholder participation (Ihlen et al. 2011) and fostering their participation into the CSR process through dialogue and discussion. Third, there are different CSR communication strategies that can be classified according to different theoretical perspectives. Morsing and Schultz (2006) build on the idea of an increasing degree of interaction between firms and their stakeholders and identify three basic strategies: information, response, and involvement. Fourth, according to the recent approach labeled CCO (Communicative Constitution of Organization) perspective, decoupled CSR communication practices might have important further consequences on the very nature of the organization (Schoeneborn and Trittin 2013). Fifth, there is the issue of the tradeoff between controllability and credibility as suggested by Du et al. (2010): the more controllable the source of communication, the less credible the message. Therefore, there is an increasing attention of scholars towards the usage of social media in the CSR Communication (Colleoni 2013, Lyon and Montgomery 2013, Korschun and Du 2013, Schultz et al. 2013).

These and other factors demonstrate that CSRC is a controversial and challenging topic. They also suggest that there is a need to provide a comprehensive review of the CSR Communication literature in order to clarify theories and methodologies used by scholars till now and provide directions for future research.

Methodology

We used Scopus as our main source of data. We first retrieved all the papers published from 2000 onwards that have to do with CSR and Communication. We searched title, abstract, and related keywords of these papers through the following sets of terms:

- CSR: corporate social; corporate ethical; corporate environmental; environmental responsibility; social responsibility; corporate accountability; CSR; corporate social responsibility
- Communication: communica*; reporting; discours*; disclosure*; narrative*; dialogue*; sensemaking; rethor*

Given that there are various theoretical perspectives regarding Communication, we decided to take into account the most representative ones. Therefore we chose for example terms like “discourse”, “narrative”, “dialogue”, “rethoric”, or “sensemaking”, in order to catch the papers that are more related to purely communication studies (e.g. Haack et al. 2012, Schoeneborn and Trittin 2013, Livonen and Moisander 2015, Schultz and Wehmeier 2010). “Reporting”, instead, covers the papers more related to accountability studies, given that CSR Reports are indeed one of the most important CSR Communication tools (e.g. Adams et al 2007, Bebbington et al 2008, Christensen 2016).

In addition, given that the focus of our research is mainly empirical, we performed another query to further select the papers by using the following terms: metho*; quantitative; qualitative; empiric*.

By intersecting these queries, we totaled 1402 papers. From this amount of papers, we selected the papers published on top journals and, given the subject specificity of some journals for our topic, we also considered journals with lower rankings but representative of this sub-field (e.g. *Public Relations Review*; *Social Responsibility Journal*; *Journal of Communication Management*). In the Appendix we provide the list of journals and the number of articles for each journal. At the end we totaled 378 empirical papers regarding CSR Communication.

Expected results and discussion

The main aim of our paper is to review the theoretical and methodological approaches available in this literature. At the moment we are in the process of selecting the appropriate method for identifying the theoretical approaches. Traditional reviews are usually grounded on a mix of top down and bottom up approaches. Crane and Glozer (2016) maintain that research in CSRC belongs to five different sub-disciplines (CSR, organization studies, corporate communications, social accounting, and marketing) and then review these literatures looking for common and relevant themes. We will employ Crane and Glozer (2016) categories as well as other *emergent* approaches (content analysis and co-citation). We are in due course for selecting the appropriate techniques, but the expected result is a typology of theoretical approaches that will be compared with the methodological approaches used in this literature. We will then produce a framework of the theories and methods available in CSRC research.

While the review of theories is in progress, we performed a preliminary analysis of the methodological approaches. We reviewed the first 145 empirical papers, one third of our dataset, and we classified them in terms of the methodological approach, the type of data collection, the type of data analysis, and the unit of analysis, as suggested by Ravasi and Canato (2013). See Table 1 for the variables used in this analysis.

Methodological approaches fall into three broad classes: qualitative, quantitative or mixed methods. As we can notice from Table 2, we have 57 pure qualitative, 55 pure quantitative, and 33 mixed papers.

As regard the data collection used by qualitative papers, the majority of them use a multi method approach (i.e. report plus interviews, interviews plus focus groups). The second most used type of data collection is archival data. Companies' reports and websites are the most common data used by scholars as they represent two of the main communication tools used by companies to make the stakeholders aware of the firm's CSR efforts, as stated by Du et al. (2010). There is also an increasing literature regarding the communication of CSR through social media (e.g. Twitter, Facebook, Youtube), which have been analyzed through different types of data. Then we have some papers that are using only interviews/focus groups or ethnography. In order to analyze textual data (interviews, archival, social media, etc.), the majority of papers employ qualitative content analysis (e.g. Du et al. 2012).

As regard the quantitative methods, the majority of papers rely on surveys (31) and then experiments (15). Last, some papers use network analysis or a combination of quantitative methods.

Finally, there are 33 papers that use a mixed method approach, by combining a qualitative technique (e.g. qualitative content analysis) with a quantitative technique

(e.g. survey). In 15 cases, there is a tight integration between qualitative and quantitative analyses (Hesse-Biber 2010) and hence we can speak of proper mixed methods. The 16 papers classified as *archival data* employ quantitative content analysis and, hence, start from text in order to provide descriptive or inferential results.

Another key point is related to the unit of analysis. The large majority of papers (92/147) are investigating companies as the main unit of analysis: interviews with managers, corporate data, and websites, reports or social media content. Papers that deal with consumers as unit of analysis (27) are mostly related to the measurement of the effects of CSR Communication on consumer perceptions, attitudes, and behaviors. We also have papers that use a mix of units of analysis in order to provide a better comprehension of the phenomena (e.g. Baumann-Pauly et al. 2013). From the analysis we can also see that 22 papers out of 147 are case studies, which analyze a specific company, industry, or context (e.g. Dobeles et al. 2014; Du et al. 2012).

In addition, regarding the geographical context, the majority of papers focus on European countries, followed by Asia and America. 28 papers provide analyses with a global overview, for example investigating 105 firms from Brazil, Russia, India, and China (Li et al. 2010) or CSR reports from 100 companies worldwide (Tate et al. 2010). The rest of the papers focuses on individual countries or limited areas.

Limits of extant research and future developments

From this preliminary analysis we can underline some major limits of extant research. First, we see that the vast majority of papers using quantitative methods rely on convenience and non-probabilistic samples. Moreover, these data collection are often limited to specific populations: countries, industries, etc. In order to improve the reliability of results, it is necessary to improve the ecological validity of results by means of collaborative projects, covering wider contexts and using probabilistic, large-scale samples.

Second, regarding the analysis of textual data, scholars use qualitative content analysis (e.g. employing human coders manually coding textual data), which faces some limitations. At the same time, certain scholars employ quantitative content analysis, which enhances reliability, replicability, transparency, and efficiency of the results (Humphreys 2011; Mehl and Gill 2008; Morris 1994). Moreover, as quantitative content analysis is computer based, it permits large-scale analyses that produce more reliable results, which can also be employed for systematic comparisons over time and among countries and settings.

Third, regarding the unit of analysis, it is surprising to see that there is a lack of research about the analysis of CSR Communication effects: most studies focus on consumers, while other stakeholders such as public institutions, banks, or trade unions are neglected.

Fourth, as regard the geographical context, the majority of papers focus on individual countries. Future research should devote more attention on global studies and on the comparison between clusters of countries, as in the case of emerging and advanced areas of the world, which is still an underdeveloped field of study in the CSR literature.

As previously stated, these are just preliminary results. After completing the review of the theoretical approaches and the analysis of the full dataset, we will be able to provide a broader overview on the topic and to understand which methodologies have been used in relation to specific theoretical perspectives in the CSR Communication literature.

Tables and Figures

Table 1: Coding Grid

Title	Title of the paper
Year	Year of publication
Journal	Journal
Authors	Name and surname of Authors
Empirical/Conceptual	<ul style="list-style-type: none"> • Empirical • Conceptual
Type of empirical approach	<ul style="list-style-type: none"> • Qualitative • Quantitative • Qualitative/Quantitative
Data collection	<ul style="list-style-type: none"> • Surveys, Experiments • Ethnography, Interviews/focus groups, Textual data (social media, website) • Multi-method
Data analysis	<ul style="list-style-type: none"> • Qualitative content analysis, Social network analysis, • Quantitative content analysis • Descriptive quantitative analysis, Econometrics, Structural equation modeling, Anova/Regression analysis • Multiple methods
Unit of analysis	<ul style="list-style-type: none"> • Companies: companies reports, social media, websites, documents, press articles, etc. • Companies stakeholders: consumers, employees, managers, experts • Press articles • Mixed
Case study	Case study or not
Sample	Convenience sample or not
Country	Geographical context of the empirical analysis

Table 2 – Methodological approaches and data collection methods

Qualitative	57	Quantitative	55	Mixed	33
Ethnography	1	Network analysis	3		
Interviews/Focus group	11	Experiment	15	Mixed	15
Archival data*	22	Survey	31	Archival data*	16
Multi-method	23	Multi-method	6	Multi-method	2

* Corporate reports, company websites, social media

References

- Adams C.A, McNicholas P., (2007) "Making a difference: Sustainability reporting, accountability and organisational change", *Accounting, Auditing & Accountability Journal*, Vol. 20 Iss: 3, pp.382 - 402
- Aguinis, H., & Glavas, a. (2012). What We Know and Don't Know About Corporate Social Responsibility: A Review and Research Agenda. *Journal of Management*, 38(4), 932–968.
- Baumann-Pauly D., Wickert C., Spence L., Scherer A.G. (2013). Organizing Corporate Social Responsibility in Small and Large Firms: Size Matters, *Journal of Business Ethics*, 115:693–705
- Bebbington J, Larrinaga C., Moneva J. (2008) "Corporate social reporting and reputation risk management", *Accounting, Auditing & Accountability Journal*, 21(3), pp.337 – 361
- Christensen D. (2016) Corporate Accountability Reporting and High-Profile Misconduct. *The Accounting Review*: March 2016, Vol. 91, No. 2, pp. 377-399.
- Colleoni, E. (2013). CSR communication strategies for organizational legitimacy in social media. *Corporate Communications: An International Journal*, 18(2), 228–248.
- Crane, A., & Glozer, S. (2016). Researching CSR communication: Themes, opportunities and challenges. *Journal of Management Studies*.
- Dobele A.R., Westber K., Steel M., Flowers K. (2014). An Examination of Corporate Social Responsibility Implementation and Stakeholder Engagement:A Case Study in the Australian Mining Industry, *Business Strategy and the Environment*, 23:145–159.
- Du S. Vieira E. T. Jr., (2012). Striving for Legitimacy Through Corporate Social Responsibility:Insights from Oil Companies, *Journal of Business Ethics*, 110(4): 413-427.
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication. *International Journal of Management Reviews*, 12(1), 8–19.
- Haack P Schoneborn D., Wickert C. (2012), Talking the Talk, Moral Entrapment, Creeping Commitment? Exploring Narrative Dynamics in Corporate Responsibility Standardization, *Organization Studies*, vol. 33 (5-6), pp. 815-845
- Hesse-Biber, Sharlene Nagy. *Mixed methods research: Merging theory with practice*. Guilford Press, 2010.
- Humphreys, A. (2011). Using automated content analysis for consumer research, Working Paper
- Ihlen, Ø., & May, S. (2011). *The Handbook of Communication and Corporate Social Responsibility*. (Wiley-Blackwell, Ed.).
- Korschun, D., & Du, S. (2013). How virtual corporate social responsibility dialogs generate value: A framework and propositions. *Journal of Business Research*, 66(9), 1494–1504.
- Li S., Fetscherin M., Alon I, Lattemann C., Yeh K. (2010). Corporate Social Responsibility in Emerging Markets. The Importance of the Governance Environment, *Management International Review*, 50:635–654.
- Lindgreen, A., Swaen, V., & Johnston, W. (2009). The Supporting Function of Marketing in Corporate Social Responsibility. *Corporate Reputation Review*, 12(2), 120–139.
- Livonen K. Moisander J. (2015), Rhetorical Construction of Narcissistic CSR Orientation, *Journal of Business Ethics*, 131(3), pp 649–664
- Lyon, T. P., & Montgomery, a. W. (2013). Tweetjacked: The Impact of Social Media on Corporate Greenwash. *Journal of Business Ethics*, 118(4), 747–757.
- Maignan, I., Ferrell, O.C., (2004). Corporate social responsibility and marketing: an integrative framework. *Journal of Academy of Marketing Science* 32 (1), 3-19.
- Mehl M.R., Gill A. (2008). Automatic Text analysis in *Advanced Methods for Behavioral Research on the Internet*, ed S.D. Glosing & J.A. Johnson, Washington DC: American

- Psychological Association.
- Morris R. (1994). Computerized Content analysis in management research: a demonstration of advantages and limitations. *Journal of Management*, 20(4):903-31.
- Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: stakeholder information, response and involvement strategies. *Business Ethics: A European Review*, 15(4), 323–338.
- Orlitzky, M., Schmidt, F.L., Rynes, S.L., (2003). Corporate social and financial performance: a meta-analysis. *Organization Studies* 24 (3), 403-441.
- Peloza, J., (2009). The challenge of measuring financial impacts from investments in corporate social performance. *Journal of Management* 35 (6), 1518-1541.
- Peloza, J., Shang, J., (2011). How can corporate social responsibility activities create value for stakeholders? A systematic review. *Journal of the Academy of Marketing Science* 39 (1), 117-135.
- Ravasi D. Canato A. (2013). How Do I Know Who You Think You Are? A Review of Research Methods on Organizational Identity, *International Journal of Management Reviews*, 15: 185–204.
- Schoeneborn, D., & Trittin, H. (2013). Transcending transmission: Towards a constitutive perspective on CSR communication. *Corporate Communications: An International Journal*, 18 (2), 193–211.
- Schultz F, Wehmeier S. (2010), Institutionalization of corporate social responsibility within corporate communications: Combining institutional, sensemaking and communication perspectives, *Corporate Communications: An International Journal*, 15(1), 9 – 29
- Schultz, F., Castelló, I., & Morsing, M. (2013). The Construction of Corporate Social Responsibility in Network Societies: A Communication View. *Journal of Business Ethics*, 115(4), 681–692.
- Tate W., Ellram L., Kirchoff J. (2010), Corporate social responsibility reports: A thematic analysis related to supply chain management, *Journal of Supply Chain Management*, 46(1), 19–44
- Wood D. (2010). Measuring Corporate Social Performance: A Review (pages 50–84), *International Journal of Management Reviews*, 12(1).

Appendix

Journal	N. of papers
Journal of Business Ethics	91
Corporate Communications: An International Journal	58
Accounting, Auditing & Accountability Journal	48
Corporate Social Responsibility and Environmental Management	32
Journal of Cleaner Production	22
Business Strategy and the Environment	20
Management Decision	20
Journal of Communication Management	12
Public Relations Review	12
Accounting, Organizations and Society; Critical Perspectives on Accounting; Marketing Intelligence and Planning	9
Business Ethics: A European Review; Journal of Marketing Communications	7
International Journal of Productivity and Performance Management	6
Management Communication Quarterly	5
European Journal of Marketing; International Journal of Retail and Distribution management	4

Business Process Management Journal; International Journal of Hospitality Management; Journal of Business Communication; Journal of Business Research; Journal of Intellectual Capital; Journal of Sustainable Tourism Organization	3
Accounting and Business Research; Accounting Review; British Journal of Management; Business and Society; Business Horizons; International Journal of Human Resource Management; Journal of Corporate Finance; Journal of International Business Studies; Journal of Management and Governance; Journal of Marketing; Journal of Marketing Management; Journal of the Academy of Marketing Science; Management International Review	2
Business Ethics Quarterly; Harvard Business Review; Industrial Marketing Management; International Business Review; International Journal of Management Reviews; International Marketing Review; Journal of Accounting and Public Policy; Journal of Consumer Policy; Journal of Consumer Culture; Journal of Information Systems; Journal of Intellectual Disability Research; Journal of International Marketing; Journal of Macromarketing; Journal of Services Marketing; Journal of Small Business Management; Management Accounting Research; Marketing Letters; MIT Sloan Management Review; Organization ScienceM Organization Studies; Psychology & Marketing; Public Management Review; Strategic Organization; Supply Chain Management; Tourism Management	1
Total	447