
CSR Web Communication by Controversial Enterprises in the Context of Stakeholder and Legitimacy Theories

Jan KOPRIVA^{1*}, Libena TETREVOVA¹ and Alexandra ZAHORSKA¹

¹ University of Pardubice, Pardubice, Czechia; jan.kopriva1@student.upce.cz; libena.tetrevoval@upce.cz; alexandra.zahorska@student.upce.cz

* Corresponding author: jan.kopriva1@student.upce.cz

Abstract: The study of CSR communication and CSR web communication is based on many theories. The most frequently mentioned of these is stakeholder theory and, in the context of controversial enterprises, legitimacy theory. This article aims to assess whether controversial enterprises, such as chemical enterprises, operating in selected countries communicate their socially-responsible behavior in line with stakeholder and/or legitimacy theories. The subject of this study was the TOP chemical enterprises located in Czechia, Norway, Slovakia, and Ukraine. Descriptive and inferential statistical tools were used to process the data obtained from content analysis. From a methodological point of view, "The Method of Communication of Economic, Environmental, Ethical, Social and Philanthropic Activities" was used. The study which was performed shows that the TOP chemical enterprises in Czechia, Norway, Slovakia, and Ukraine communicate environmentally-responsible and economically-responsible measures to the greatest extent on their web pages. This confirmed the hypothesis that environmentally sensitive enterprises communicate their CSR measures in line with legitimacy and stakeholder theories.

Keywords: stakeholder theory; legitimacy theory; corporate social responsibility; web communication

JEL Classification: M14; L65; M39

1. Introduction

The origins of the modern concept of corporate social responsibility (CSR) are associated with the year 1953, when H. R. Bowen published the book "Social Responsibilities of the Businessman", in which he expressed the idea of the responsibility of businessmen towards society (Bowen, 1953). The fact is that application of socially-responsible behavior by enterprises can be a source of benefits not only for society but in the event of effective communication, it can also become a source of valuable benefits for the enterprises themselves. Thanks to effective CSR communication, enterprises strengthen their legitimacy (Roy & Quazi, 2021; Sorour et al., 2020) and image (Guan et al., 2021; Tetrevoval & Patak, 2019), increase their reputation (Jelinkova & Vancova, 2020; Vrontis et al., 2020), build a competitive advantage (Ageeva et al., 2019; Ramya et al., 2020) and credibility (Maier & Ravazzani, 2019; Smith, 2017), increase customer loyalty (Gurlek et al., 2017; Moure,

2019) or positively influence the behavior of their employees (Lee-Wong & More, 2016; Roy & Quazi, 2021).

Sharing these benefits by the enterprises requires the choice of the appropriate communication channel to provide information to stakeholders and the selection of the appropriate form and content of CSR communication. Alternative channels for CSR web communication are on the one side traditional channels in the form of an annual reports and standalone CSR reports, and on the other, modern communication channels in the form of corporate web pages and social networks (Tomaselli et al., 2016). Based on Lee et al. (2009), the ideal channel for CSR communication is the corporate web pages. This view is also shared by Coombs and Holladay (2012), who consider corporate web pages to be a crucial communication channel for disseminating CSR information. However, the issue of CSR communication, unlike CSR, is a relatively new topic that has only received attention since the end of the first decade of this century (García-Orosa, 2019). In view of the fact that web pages are a very effective tool for CSR communication (Pollach, 2005) and the topic of CSR web communication is a topic that deserves more in-depth attention, we will focus in this article on the theories which constitute the basis for the study of CSR web communication. As is evident from our systematic literary research into articles published in journals that are indexed by the Thomson Scientific Web of Science database over the last ten years, authors primarily rely on stakeholder theory and legitimacy theory when studying the issue of CSR web communication. Therefore, the research question is whether CSR web communication by enterprises confirms consistency with these theories. The aim of this article is to assess whether controversial enterprises, such as chemical enterprises, operating in selected countries communicate their socially-responsible behavior in line with stakeholder and/or legitimacy theories. The reason for focusing on enterprises in a controversial sector, namely chemical enterprises, is that these are environmentally sensitive enterprises, characterized by certain specifics from the point of view of CSR web communication (Tetrevova et al., 2021). Attention will be focused on the TOP chemical enterprises located in Norway as well as in three post-communist countries, namely Czechia, Slovakia, and Ukraine. This selection will allow comparison from the perspective of developed and emerging countries, whose scope and structure of CSR web communication are often very different (Tetrevova, 2019; Vilar & Simão, 2015).

From the perspective of enterprises in all industries, regardless of whether they operate in a controversial or non-controversial industry (Vollero et al., 2019), the consistency of CSR web communication with stakeholder theory plays an important role. Stakeholder theory, formulated by R. E. Freeman in 1984, posits that managers should cater to a variety of persons and entities who can subsequently influence the organization's results. This concerns the so-called stakeholders, which Freeman (1984, p. 46) defines as "any group or individual who can affect or is affected by the achievement of the organization's objectives". Garvare and Johansson (2010) emphasize that every organization should satisfy the demands and wishes of its stakeholders. This assumption is supported by the studies of Mitchell et al. (1997) and O'Riordan (2014), according to which it is essential for well-functioning companies to not only identify but also subsequently manage their stakeholders. One of the effective

stakeholder management tools is CSR communication (Castelo et al., 2014). Kakabadse et al. (2005) further note that while the concept of CSR focuses on the definition of corporate responsibility and its fulfillment, stakeholder theory addresses accountability towards stakeholders in any way affected by or associated with the company. In doing so, stakeholder pressure may encourage companies to implement a proactive approach in the dimension of CSR (Cordeiro, 2015).

The consistency of an enterprise's behavior with stakeholder theory is confirmed on the one side by a high overall level of CSR web communication and on the other side, a high level of CSR web communication in the dimension of economic responsibility. As regards the overall level of CSR web communication, this concerns the extent of communication in all of the dimensions of CSR under consideration (in the basic concept, these being in the economic, social, and environmental dimensions and in the extended concept, also in the ethical and philanthropic dimensions (Tetrevova, 2019). In the case of the level of communication of economic responsibility, this concerns the communication of measures consisting in strengthening relations with stakeholders, which are part of precisely this dimension of CSR. A high level of CSR communication and, in particular, a high level of communication in the dimension of economic responsibility shows that the company recognizes its commitment towards its stakeholders, including society as a whole.

In the case of enterprises operating in controversial industries, such as those in the chemical industry, compliance with legitimacy theory is crucial from the point of view of CSR web communication. The origins of this theory are based on organizational legitimacy, specified by Dowling and Pfeffer (1975) as the assumption under which a company's value system is consistent with the values of the wider social system of which the company is a part. Should any discrepancy arise between these systems, it is possible that this would undermine the legitimacy of the organization. According to Colleoni (2013), legitimacy indicates a mutual understanding with the standards, values, or assumptions which are accepted by the whole of society. According to Brown and Deegan (1998) and Sawyer et al. (2010), the basis of legitimacy theory is the "social contract", which assumes that the existence of the company is dependent on the determination of boundaries, standards, and expectations of society regarding the appropriate behavior of the company. If the company signals performance of various socially desirable activities and fulfillment of determined requirements within the expectations of society, it gains or strengthens its legitimacy in the eyes of society, which also guarantees the continuation of the business (Cramer, 2002; Pitroff, 2013; Fernando & Lawrence, 2014). Companies operating in industries with a higher environmental or social impact are in particular expected to provide sufficient information to the public to ensure their legitimacy (Branco & Rodrigues, 2006). In fact, companies in controversial sectors need to work harder to gain, maintain and strengthen their legitimacy (Tetrevova et al., 2021). In the case of environmentally sensitive enterprises, such as those in the chemical industry, the focus should be on communication of measures in the dimension of environmental responsibility, in line with legitimacy theory (Chong et al., 2016; Hoffmann & Kristensen, 2017).

2. Methodology

The starting point of the article was a literature review, the subject of which was mainly professional articles dealing with the issue of online communication of CSR and the theories underlying the study of this issue. Primary attention was paid to publications in journals that are indexed by the Thomson Scientific Web of Science database. The selection of sources was influenced by their relevance and topicality. The following hypotheses were formulated based on literature review:

H1: Environmentally sensitive enterprises, such as chemical enterprises, communicate their CSR measures in line with legitimacy theory.

H2: Environmentally sensitive enterprises, such as chemical enterprises, communicate their CSR measures in line with stakeholder theory.

The literature review was followed by qualitative research in the form of content analysis. Using latent content analysis (Gaur & Kumar, 2018), data were obtained in 2018-2020 about the scope of CSR web communication performed by the TOP chemical enterprises located in Czechia, Norway, Slovakia, and Ukraine. The subject of this content analysis was the web pages of the TOP 56 chemical enterprises located in Czechia, the TOP 100 chemical enterprises located in Norway, the TOP 60 chemical enterprises located in Slovakia, and the TOP 50 chemical enterprises located in Ukraine. Specifically, this content analysis concerned the web pages of chemical enterprises in a wider spectrum – according to NACE Revision 2 classification, this concerned enterprises from Division 20, 21, 22, and Group 19.2 enterprises (European Commission, 2008). In view of the fact that not all of the enterprises examined had functional web pages, the content of the web pages of only 55 chemical enterprises located in Czechia, 70 chemical enterprises located in Norway, 56 chemical enterprises located in Slovakia, and 50 chemical enterprises located in Ukraine were subject to further analysis.

From a methodological point of view, “The Method of Communication of Economic, Environmental, Ethical, Social and Philanthropic Activities” (Tetrevova & Patak, 2019; Tetrevova et al., 2019), was applied. This method evaluates 40 CSR measures/activities structured into 5 CSR dimensions.

The data obtained was then evaluated using IBM SPSS Statistics, where descriptive and inferential statistical tools were applied. The scope in which CSR measures/activities are communicated in individual dimensions of CSR and as a whole in all CSR dimensions was measured with the aid of the average number of CSR measures/activities communicated. Differences in the scope of CSR web communication between individual dimensions was measured with the aid of the relative average number of activities. A two-sample t-test was used to assess statistically significant differences between the overall scope of CSR measures/activities communicated in individual dimensions of CSR on the web pages of the TOP chemical enterprises located in Norway and the TOP enterprises located in Czechia, Slovakia, and Ukraine. Statistically significant differences were assessed as significant at a 5% level of significance.

3. Results

The performed study (Table 1) shows that the TOP chemical enterprises in Norway communicate CSR measures on their web pages to the greatest extent (43% of the assessed measures), followed by the TOP chemical enterprises located in Czechia (39% of the assessed measures). Chemical enterprises located in Slovakia communicate the CSR measures which they perform on their web pages to the least extent (28% of the assessed measures).

Table 1 also shows that the TOP chemical enterprises located in Czechia and Norway communicate environmentally-responsible measures on their web pages to the greatest extent, followed by economically-responsible measures. The monitored TOP chemical enterprises located in Slovakia and Ukraine communicate economically-responsible measures to the greatest extent on their web pages, followed by environmentally-responsible measures.

Table 1. The extent of CSR measures communicated by the TOP chemical enterprises in Czechia, Norway, Slovakia, and Ukraine on web pages (own processing based on the data taken from (Tetrevova et al., 2021))

Dimension	The average number of measures communicated				The relative average number of measures communicated			
	Czechia	Norway	Slovakia	Ukraine	Czechia	Norway	Slovakia	Ukraine
Economic responsibility	6.0	5.6	5.0	5.4	60%	56%	50%	54%
Environmental responsibility	4.6	4.1	2.7	3.2	66%	58%	39%	46%
Ethical responsibility	0.5	1.8	0.4	0.9	7%	26%	6%	8%
Social responsibility	3.4	4.5	2.6	3.5	31%	41%	24%	32%
Philanthropic responsibility	0.9	1.1	0.5	0.9	18%	22%	11%	18%
Total	15.4	17.0	11.3	13.6	39%	43%	28%	34%

Source: Own processing and processing based on data taken from (Tetrevova et al., 2021).

Tables 2-4 shows differences in the scope of communication of individual CSR measures on enterprise web pages in the selected countries. Table 2 shows that the monitored TOP chemical enterprises located in Norway communicate ethically-responsible, socially-responsible, and philanthropically-responsible measures to a greater extent as compared to the monitored TOP chemical enterprises located in Czechia. In the case of ethically-responsible measures, this concerns a statistically significant difference. On the other hand, the monitored TOP chemical enterprises located in Czechia communicate their measures in the dimension of economically-responsible and environmentally-responsible measures to a greater extent on their web pages.

Table 2. Comparison of the extent of CSR measures communicated by the TOP chemical enterprises in Norway and Czechia on their web pages (own processing based on the data taken from (Tetrevova et al., 2021))

Dimension	The average number of measures communicated		t-test		
	Norway	Czechia	t	df	Sig.
Economic responsibility	5.6	6.0	-0.838	120.616	0.404
Environmental responsibility	4.1	4.6	-1.361	122.909	0.165
Ethical responsibility	1.8	0.5	4.813	100.521	<0.0005
Social responsibility	4.5	3.4	1.920	117.955	0.057
Philanthropic responsibility	1.1	0.9	0.666	123.000	0.507
Total	17.0	15.4	0.983	114.974	0.356

Table 3 shows that the monitored TOP chemical enterprises located in Norway communicate CSR measures to a greater extent in all five assessed CSR dimensions as compared to the monitored TOP chemical enterprises located in Slovakia. With the exception of the dimension of economic responsibility, the given differences are statistically significant.

Table 3. Comparison of the extent of CSR measures communicated by the TOP chemical enterprises in Norway and Slovakia on their web pages (own processing based on the data taken from (Tetrevova et al., 2021))

Dimension	The average number of measures communicated		t-test		
	Norway	Slovakia	t	df	Sig
Economic responsibility	5.6	5.0	1.343	123.830	0.182
Environmental responsibility	4.1	2.7	3.304	124.000	0.001
Ethical responsibility	1.8	0.4	5.189	97.224	<0.0005
Social responsibility	4.5	2.6	3.235	117.351	0.001
Philanthropic responsibility	1.1	0.5	2.296	123.771	0.023
Total	17.0	11.3	3.420	119.911	0.001

Table 4 shows that the monitored TOP chemical enterprises located in Norway communicate CSR measures to a greater extent in all five assessed CSR dimensions as compared to the monitored TOP chemical enterprises located in Ukraine. However, a statistically significant difference was identified only in the case of ethical dimension, the same as in the case of chemical enterprises located in Czechia.

Table 4. Comparison of the extent of CSR measures communicated by the TOP chemical enterprises in Norway and Ukraine on their web pages (own processing based on the data taken from (Tetrevova et al., 2021))

Dimension	The average number of measures communicated		t-test		
	Norway	Ukraine	t	df	Sig
Economic responsibility	5.6	5.4	0.405	114.000	0.686
Environmental responsibility	4.1	3.2	1.846	114.000	0.067
Ethical responsibility	1.8	0.9	4.453	101.911	<0.0005
Social responsibility	4.5	3.5	1.520	108.779	0.131
Philanthropic responsibility	1.1	0.9	0.667	114.000	0.506
Total	17.0	13.6	1.813	109.136	0.073

4. Discussion and conclusions

The study shows that in all four countries under consideration – Czechia, Norway, Slovakia, and Ukraine - the TOP chemical enterprises monitored communicate environmentally-responsible and economically-responsible measures to the greatest extent. This suggests that the monitored chemical enterprises behave in accordance with the two basic theories on which the study of CSR communication is based – stakeholder theory and legitimacy theory. Therefore, hypotheses H1 and H2 were confirmed.

In line with legitimacy theory, the monitored TOP chemical enterprises located in Norway and Czechia focus primarily on web-based communication of environmentally-responsible measures. This confirms the conclusions reached by Chong et al. (2016) and Hoffmann and Kristensen (2017). In line with stakeholder theory, they also pay special attention to the communication of economically-responsible measures. This confirms the conclusions reached by Ruban and Yashalova (2021) or Tetreva et al. (2019). In the case of the TOP chemical enterprises monitored in Slovakia and Ukraine, the opposite is the case. These enterprises pay primary attention to communicating their economically-responsible measures in line with stakeholder theory. These environmentally sensitive enterprises also pay special attention to communicating environmentally-responsible measures. This means that they also act in line with legitimacy theory (Tetreva et al., 2021).

It is worth noting that, with two exceptions, the TOP chemical enterprises monitored located in Norway communicate measures in all five CSR dimensions to a greater extent as compared to all three post-communist countries. These exceptions are web-based communication of economically-responsible and environmentally-responsible measures by the TOP chemical enterprises located in Czechia. However, the fact is that the given difference is not statistically significant. This confirms the findings of Ageeva et al. (2019) or Tang et al. (2015) regarding the higher level of CSR web communication in developed countries as compared to emerging countries such as post-communist countries.

The presented study develops knowledge of the context of CSR web communication and the theories on which the study of this issue is based. At the same time, it reveals the approach taken by the management of environmentally sensitive enterprises to CSR web communication. It therefore represents a source of knowledge, in particular for management theory, as it confirms the frequently discussed and often denied relationship between theory and practice. It also contributes towards the development of knowledge that can be used by company managers and policy makers, specifically regarding the priority dimensions of CSR web communication of controversial enterprises.

A limiting factor of the study is its focus on the selected four countries and the one controversial industry chosen. This leaves room for further follow-up studies which should focus on studying the issue from the perspective of a larger number of countries, both developed and emerging, and not only in Europe. It would also be interesting to monitor the relationship between CSR web communication and the theories which form the basis for their study over a longer period of time and to assess any developments. Alternatively, attention could be focused on other controversial sectors, such as the energy, food, or gaming

industries. It would seem useful in the future to study the relationship between CSR web communication and other theories, such as institutional theory, attribution theory, or signaling theory.

Acknowledgments: This study was partly supported by a grant from the Fund for Bilateral Relations within the framework of the EEA and Norway Grants 2014-2021 (EHP-BFNU-OVNKM-3-134-01-2020) and by a grant from the University of Pardubice within the framework of the Specific Science Projects (SGS_2021_003).

Conflict of interest: none.

References

- Ageeva, E., Melewar, T. C., Foroudi, P., & Dennis, C. (2019). Evaluating the factors of corporate website favorability: a case of UK and Russia. *Qualitative Market Research: An International Journal*, 22(5), 687–715. <https://doi.org/10.1108/qmr-09-2017-0122>
- Bowen, H. R. (1953). *Social responsibilities of the businessman*. New York: Harper & Row.
- Branco, M. C. & Rodrigues, L. L. (2006). "Communication of corporate social responsibility by Portuguese banks: a legitimacy theory perspective". *Corporate Communications: An International Journal*, 11(3), 232–248. <https://doi.org/10.1108/13563280610680821>
- Brown, N., & Deegan, C. (1998). The public disclosure of environmental performance information - A dual test of media agenda setting theory and legitimacy theory. *Accounting and Business Review*, 29(1), 21–41.
- Castelo Branco, M., Delgado, C., Sá, M., & Sousa, C. (2014). Comparing CSR communication on corporate websites in Sweden and Spain. *Baltic Journal of Management*, 9(2), 231–250. <https://doi.org/10.1108/BJM-10-2013-0151>
- Colleoni, E. (2013). CSR communication strategies for organizational legitimacy in social media. *Corporate Communications: An International Journal*, 18(2), 228–248. <https://doi.org/10.1108/13563281311319508>
- Coombs, W. T., & Holladay, S. J. (2012). *Managing corporate social responsibility: A communication approach*. Willey-Blackwell.
- Cordeiro, J. J., & Tewari, M. (2014). Firm characteristics, industry context, and investor reactions to environmental CSR: a stakeholder theory approach. *Journal of Business Ethics*, 130(4), 833–849. <https://doi.org/10.1007/s10551-014-2115-x>
- Cramer, J. (2002). From financial to sustainable profit. *Corporate Social Responsibility and Environmental Management*, 9(2), 99–106. <https://doi.org/10.1002/csr.12>
- Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *The Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.2307%2F1388226>
- European Commission. (2008). *NACE Rev. 2 – Statistical classification of economic activities in the European Community*. Office for Official Publications of the European Communities. <https://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF/dd5443f5-b886-40e4-920d-9df03590ff91>
- Fernando, S., & Lawrence, S. (2014). A theoretical framework for CSR practices: Integrating legitimacy theory, stakeholder theory and institutional theory. *Journal of Theoretical Accounting*, 10(1), 149–178.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman.
- García-Orosa, B. (2019). 25 years of research in online organizational communication. Review article. *El Profesional de La Información*, 28(5). <https://doi.org/10.3145/epi.2019.sep.17>
- Garvare, R., & Johansson, P. (2010). Management for sustainability – A stakeholder theory. *Total Quality Management & Business Excellence*, 21(7), 737–744. <https://doi.org/10.1080/14783363.2010.483095>
- Gaur, A., & Kumar, M. (2018). A systematic approach to conducting review studies: An assessment of content analysis in 25 years of IB research. *Journal of World Business*, 53(2), 280–289. <https://doi.org/10.1016/j.jwb.2017.11.003>
- Guan, J., in Sio, S. H., & Noronha, C. (2021). Value co-creation through corporate social responsibility in a typical controversial industry: Evidence from Macao. *Journal of Global Scholars of Marketing Science*, 1–18. <https://doi.org/10.1080/21639159.2020.1808832>
- Gürlek, M., Düzgün, E., & Meydan Uygur, S. (2017). How does corporate social responsibility create customer loyalty? The role of corporate image. *Social Responsibility Journal*, 13(3), 409–427. <https://doi.org/10.1108/srj-10-2016-0177>

- Hoffmann, J., & Kristensen, M. (2017). Sustainable oil and profitable wind: The communication of corporate responsibilities as inverted positioning. *Nordicom Review*, 38(2), 79–96. <https://doi.org/10.1515/nor-2017-0404>
- Chong, S., Ali, I., & Lodhia, S. K. (2016). A model for gauging the prominence of web-based CSR disclosure. *Pacific Accounting Review*, 28(4), 431–445. <https://doi.org/10.1108/par-02-2016-0016>
- Jelinkova, M., & Vancova, A. (2020). Criteria for assessing the reputation of chemical companies in the eyes of customers. *Chemické listy*, 114(8), 559–564.
- Kakabadse, N., C. Rozuel & L. Lee-Davies. (2005). Corporate social responsibility and stakeholder approach: A conceptual review. *International Journal of Business Governance and Ethics*, 1(4), 277–302. <https://doi.org/10.1504/IJBGE.2005.006733>
- Lee, M. Y., Fairhurst, A., & Wesley, S. (2009). Corporate social responsibility: a review of the top 100 US retailers. *Corporate Reputation Review*, 12(2), 140–158. <https://doi.org/10.1057/crr.2009.10>
- Lee-Wong, B. Y., & More, E. (2016). Management of corporate social responsibility in Hong Kong small and medium enterprises. *Journal of Global Responsibility*, 7(2), 146–162. <https://doi.org/10.1108/jgr-07-2016-0018>
- Maier, C. D., & Ravazzani, S. (2019). Bridging diversity management and CSR in online external communication. *Corporate Communications: An International Journal*, 24(2), 269–286. <https://doi.org/10.1108/ccij-01-2018-0015>
- Mitchell, R. K., Agle, B. R., & Donna, J. (1997). Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *The Academy of Management Review*, 22(4), 853–886.
- Moure, R. C. (2019). CSR communication in Spanish quoted firms. *European Research on Management and Business Economics*, 25(2), 93–98. <https://doi.org/10.1016/j.iedeen.2019.02.002>
- O’Riordan, L., & Fairbrass, J. (2013). Managing CSR Stakeholder Engagement: A New Conceptual Framework. *Journal of Business Ethics*, 125(1), 121–145. <https://doi.org/10.1007/s10551-013-1913-x>
- Pittroff, E. (2014). Whistle-blowing systems and legitimacy theory: A study of the motivation to implement whistle-blowing systems in german organizations. *Journal of Business Ethics*, 124(3), 399–412. <https://doi.org/10.1007/s10551-013-1880-2>
- Pollach, I. (2005). Corporate self-presentation on the www: Strategies for enhancing usability, credibility and utility. *Corporate Communications*, 10(4), 285–301. <https://doi.org/10.1108/13563280510630098>
- Ramya, S. M., Shereen, A., & Baral, R. (2020). Corporate environmental communication: a closer look at the initiatives from leading manufacturing and IT organizations in India. *Social Responsibility Journal*, 16(6), 843–859. <https://doi.org/10.1108/srj-11-2019-0376>
- Roy, T. K., & Quazi, A. (2021). How and why do MNCs communicate their corporate social responsibility in developing countries? Evidence from Bangladesh. *Competition & Change*, 102452942110032. <https://doi.org/10.1177/10245294211003275>
- Ruban, D. A., & Yashalova, N. N. (2021). Society and environment in value statements by hydrocarbon producers. *The Extractive Industries and Society*, 8(2), 100873. <https://doi.org/10.1016/j.exis.2021.01.008>
- Sawyer, K. R., Johnson, J., & Holub, M. (2006). The Necessary Illegitimacy of the Whistleblower. *SSRN Electronic Journal*, 29(1). <https://dx.doi.org/10.2139/ssrn.917316>
- Smith, K. T. (2017). Longitudinal Analysis of Corporate Social Responsibility on Company Websites. *Business and Professional Communication Quarterly*, 80(1), 70–90. <https://doi.org/10.1177/2329490616686957>
- Sorour, M. K., Shrivies, P. J., El-Sakhawy, A. A., & Soobaroyen, T. (2020). Exploring the evolving motives underlying corporate social responsibility (CSR) disclosures in developing countries: the case of “political CSR” reporting. *Accounting, Auditing & Accountability Journal*, 34(5), 1051–1079. <https://doi.org/10.1108/aaaj-07-2019-4080>
- Tang, L., Gallagher, C. C., & Bie, B. (2014). Corporate Social Responsibility Communication Through Corporate Websites. *International Journal of Business Communication*, 52(2), 205–227. <https://doi.org/10.1177%2F2329488414525443>
- Tetrevova, L. (2019). Communication of socially responsible behavior by sugar producers in Germany, Czech Republic and Slovak Republic. *Listy cukrovarnické a řepařské*, 135(9-10), 322–325.
- Tetrevova, L., & Patak, M. (2019). Web-based communication of socially responsible activities by gambling operators. *Journal of Gambling Studies*, 35(4), 1441–1455. <https://doi.org/10.1007/s10899-019-09842-3>
- Tetrevova, L., Patak, M., & Kyrylenko, I. (2019). Web-based CSR communication in post-communist countries. *Applied Economics Letters*, 26(10), 866–871. <https://doi.org/10.1080/13504851.2018.1508866>
- Tetrevova, L., Patak, M., & Kyrylenko, I. (2021). CSR web communication in controversial industries: The example of chemical companies based in post-communist countries. *Journal of Promotion Management*, 27(4), 562–584. <https://doi.org/10.1080/10496491.2020.1851849>

- Tomaselli, G., Melia, M., Garg, L., Gupta, V., Xuereb, P., & Buttigieg, S. (2016). Digital and traditional tools for communicating corporate social responsibility. *International Journal of Business Data Communications and Networking*, 12(2), 1–15. <https://doi.org/10.4018/ijbdcn.2016070101>
- Vilar, V. H., & Simão, J. (2015). CSR disclosure on the web: major themes in the banking sector. *International Journal of Social Economics*, 42(3), 296–318. <https://doi.org/10.1108/ijse-10-2013-0240>
- Vollero, A., Conte, F., Siano, A., & Covucci, C. (2018). Corporate social responsibility information and involvement strategies in controversial industries. *Corporate Social Responsibility and Environmental Management*. <https://doi.org/10.1002/csr.1666>
- Vrontis, D., Iazzi, A., Maizza, A., & Cavallo, F. (2020). Stakeholder engagement in the hospitality industry: An analysis of communication in SMEs and large hotels. *Journal of Hospitality & Tourism Research*, 109634802093635. <https://doi.org/10.1177/1096348020936351>