CSR COMMUNICATION THEORIES – THE BASIS OF ORGANIZATIONAL COMMUNICATION MANAGEMENT

Alexandra ZÁHORSKÁ [a]*, Libena TETREVOVA [b], Jan KOPRIVA [c]

[a, b, c] *University of Pardubice, Pardubice, Czech Republic*

ABSTRACT

Corporate Social Responsibility (CSR) communication has become a strategic popular path for many researchers and management of various organizations in recent years and is currently associated with several theories. The aim of this work is to systematically analyze and assess which theoretical approaches could serve as a basis for CSR communication research and provide a general overview of the subject of analysis. Following the aim of the study, the subject were the publications searched in the Web of Science database, which were also analyzed in terms of the scope of the publications. The literature review has become the core of the work, by reviewing the literature of previous scholarly studies. Based on the content analysis of the publications, this study has demonstrated the occurrence of the most common theories that form a possible theoretical basis for CSR communication research, namely the stakeholder theory, institutional theory, legitimacy theory, attribution theory, and signaling theory. The presented work points out the key differences that exist between the analyzed theories and their relationship to practices and commitments in socially responsible business and communication activities of organizations. This study has the potential to help the management of many companies deal with the current challenges in strategic communication, especially in the field of CSR, which companies face in the reality of the 21st century.

KEYWORDS: *alternative theories, corporate social responsibility communication, organizational communication, strategic management tool*

1. INTRODUCTION

The idea of Corporate Social Responsibility (CSR) is not new, relations between the business community and society have been examined in detail for several decades. As Mohammed (2020) points out, CSR has evolved from an under-appreciated impulse to a complex concept, and now becoming a major phenomenon in the strategic decision-making of a firm's management. McGuire (1963, p. 144) defines CSR as a concept where "the firm has not only economic and legal obligations, but also certain responsibilities to society which extend beyond these obligations".
Research in the field of CSR according to Morsing and Spence (2019) is beginning to grow rapidly, while its presence increases not only in business but also in social and political disciplines. In addition, Türkel and Akan (2015) argue that due to the increasing popularity of CSR, many companies have started to be interested in meeting the expectations of society by communicating their approach to social responsibility. According to Kostalova and Tetrevova (2014), communication can be considered as a key tool in any process or project. For these reasons, CSR

---

* Corresponding author. E-mail address: *alexandra.zahorska@student.upce.cz.*

communication is one of the key issues for the management of organizations in building and maintaining business legitimacy in the eyes of the whole society (Tetrevova & Patak, 2019). On the other hand, Ziek (2009) points out that with the growing importance of CSR itself, the act of CSR communication also grows and can represent a relevant problem in understanding this concept for some researchers as well as for applying companies. According to Morsing (2003), many researchers are inclined to believe that CSR communication is a delicate matter because although corporations are encouraged to engage in CSR to build a strong reputation, stakeholders are often reluctant to receive too much information about the company's commitments in area of CSR and it reaches the point of stakeholder skepticism.

Scholarly literature provides a variety of insights into the definition of CSR communication. One of them is Podnar (2008, p. 75) who defines CSR communication as "the process of anticipating stakeholders' expectations, formulating CSR policy and managing the organization's various communication tools designed to provide truthful and transparent information on the company's or brand's integration into its business operations, social and environmental interests and interactions with stakeholders". In addition, the issue of CSR communication is associated with several theories. The key objective of this work is therefore to characterize the current state of knowledge in the context of alternative theories which form the basis of CSR communication studies. Knowledge of the theoretical framework of CSR communication is necessary not only for further study of this issue but also for the development and implementation of innovative CSR communication strategies for the management of organizations (Brin & Nehme, 2019).

2. METHODOLOGY

The starting point of the presented study is based on a systematic analysis of selected publications, while it was possible to synthesize the results in a systematic, transparent, and reproducible way (Davis et al., 2014). In relation to this, a systematic analysis of selected publications was performed in accordance with the implementation procedure proposed by Kitchenham and Charters (2007) and Carver et al. (2013). It included three primary stages: 1) Planning; 2) Implementation; 3) Documentation. At the same time, the above stages of systematic analysis have been slightly modified according to the needs of the article's authors.

During the initial planning stage, the key objective of the work was defined. This study aims to systematically analyze which theoretical approaches could serve as a starting point for CSR communication research. The partial goal of this work was to analyze the scope and content of publications dedicated to the context of the theoretical basis of CSR communication.

The next stage of implementation was divided into several sub-stages. Firstly, it was defined that the subject of analysis will be publications listed in the databases of the Web of Science. In this phase, the terms "communication" and "corporate social responsibility" or "CSR" and "theory" searched in the "Topic" area were examined. At the same time, it was necessary to propose criteria for the inclusion or exclusion of non-relevant publications. During the next stage, it was determined that publications other than articles, proceedings papers, or book chapters, on the one hand, and non-English language publications, on the other hand, must be excluded from the analysis. Based on the above criteria, a total of 507 records for the period 1945–2022 were found.

In the next step of the implementation stage, a content analysis was conducted to record the mention of alternative theories. It is frequently used as: "a research technique for creating repeatable and valid interferences from data to their context" (Krippendorff, 1989). In this step, an overview of the different types of theories from the analyzed publications was set using Microsoft Excel to synthesize key information to identify a total of 121 different types of alternative theories present in the 507 analyzed records.

In the documentation stage, selected theories from the implementation stage were further analyzed and then processed into a literature review. In the final stage of the last phase, a study was elaborated, the results of which are presented below.

3. FINDINGS

3.1 General overview

An analysis of the contents of each publication to record a mention of alternative theories associated with CSR communication was made. Based on the analysis of information obtained from the analyzed publications, the theories with the most common frequency were selected, as can be seen in Table 1.

Table 1. Theories forming the basis of CSR communication - the most common theories

Alternative Theory	Nº of publications	% of total publications
Stakeholder theory	86	17.0%
Institutional theory	48	9.5%
Legitimacy theory	43	8.5%
Attribution theory	30	5.9%
Signaling/signalling/signal/theory	29	5.7%
Construal level theory	13	2.6%
Situational crisis communication theory	11	2.2%
Communication theory	10	2.0%
Social identity theory	8	1.6%
Expectancy violation theory	7	1.4%
Grounded theory	7	1.4%
Neo-institutional theory	6	1.2%

Source: own processing

Tab. 1 shows that the stakeholder theory, institutional theory, legitimacy theory, attribution theory, and signaling theory occur in the analyzed publications in the TOP five theories with the highest number from the total 507 analyzed studies, and therefore in the next documentation stage of this work will be given closer attention in the form of literature review.

3.2 Literature review

Based on the above analysis, it was possible to identify the following theoretical frameworks, which have been given greater attention in the studies on CSR communication. Moreover, each analyzed theoretical perspective focuses on a specific problem concerning the relationship between companies and society.

3.2.1 Stakeholder theory

Stakeholder theory, formulated by Robert Edward Freeman in 1984 assumes that managers should satisfy a range of subjects that can influence the results of firms. They are also known as stakeholders or interest groups, which Freeman (1984, p. 46) defines as: "any group or individual that affect or can affect the achievement of the company's goals". Clarkson (1995, pp. 106–107) argues that "stakeholders with similar interests, claims, or rights can be classified as entities belonging to the same group", dividing them into primary stakeholders (owners, investors, employees, customers, suppliers, and other business parties, governments, and other communities, whose continuous participation ensures the survival of companies) and secondary stakeholders (they influence or are influenced by the activities of companies, but from the point of view of the survival of companies, they are not key or significant). This group primarily includes the media (Clarkson, 1995), further according to Tetrevova (2017) also trade associations, competitors, and environmental protection organizations.

Although CSR and stakeholder theory represents key theoretical frameworks from a management perspective, there may be limited understanding of their relationship. According to Gangone and Gănescu (2014) based on the stakeholder theory, it is possible to believe that CSR can represent a financial or non-financial, but also a direct or indirect measure of empathy that the company presents to its stakeholders. It is the pressure of stakeholders that can force companies to proactive solutions in the field of CSR communication (Cordeiro and Tewari, 2014). From the point of view of stakeholders is the perception and evaluation of CSR programs significantly influenced by the communication of companies about their CSR engagement (Bekmeier-Feuerhahn et al., 2017). Therefore, this theory can become an integral part of the implementation of a CSR communication strategy, with the help of which company management communicates its CSR initiatives with its stakeholders for the achievement of common benefit (Gangone and Gănescu, 2014). In addition to building trusting relationships, CSR communication with stakeholders is crucial for company management because it helps them get feedback on their CSR practices (Kucukusta et al., 2019). For these reasons, the primary challenge when designing an effective communication strategy in the field of CSR is to involve stakeholders, reduce their skepticism and express favorable corporate motives in corporate CSR initiatives, which can ultimately have a positive impact on their engagement, strengthening mutual relations or improving purchasing behavior (Ali et al., 2015).

3.2.2 Institutional theory

The beginning of institutional theory dates to the late 1970s in the United States when Meyer and Rowan (1977) published groundbreaking studies. They argued that the institutional environment can significantly influence the development of formal structures in companies. Scott (1995, p. 33) introduces the term institution as: "a set of cultural-cognitive, normative and regulatory elements which, together with related activities and resources, provide stability and meaning to social life". According to Woo and Jin (2015), institutional theory forms the basis that defines the behavior and performance of companies under the influence of the institutional environment. In view of this fact, companies can take advantage of the effect of institutional pressure, which according to Menguc et al. (2009) represents social, legal, and cultural forces and Woo and Jin (2015) state that it also has an impact on corporate social responsibility. Maintaining and fulfilling institutional conditions and regulations can cause companies to act in a socially responsible way.

According to Nair and Bhattacharyya (2019), it is still not entirely clear whether CSR is voluntary, mandatory, or has a dual profile. However, based on the various discussions, the researchers concluded that CSR contains a voluntary and also regulatory perspective, which is governed by mandatory rules and standards. If a firm refuses to accept certain rules, it is possible that it threatens its legitimacy and it will make it impossible to get the necessary resources (Khan et al., 2021). Oware and Mallikarjunappa (2020) argue that CSR, whether voluntary or mandatory, is considered a certain norm that must be followed. Companies are within their activities responsible for certain expectations, as a result of maintaining long-term sustainability. The essential argument of the institutional theory is, among other things, based on the rational idea that companies have no other option than to reflect the surrounding expectations so that their initiatives seem legitimate and rational in the eyes of society (Meyer & Rowan, 1977). Based on this idea, it is possible to state that various national regulatory factors, such as certain regulations, policies, standards, or cultural components, influence managerial practices, including corporate communication programs in the field of CSR (Woo & Jin, 2015). For this reason, companies, as open systems, should develop procedures by which they would adapt to both – legal regulations and standards, as well as to the demands of society. The better the company is adapted to the surrounding environment, the more legal its procedures can seem. The public expects that companies will not only announce the fulfillment of mandatory legal requirements, but also communicate confidentially and clearly about their concerns in terms of environmental issues, human rights issues, or publicly beneficial activities (Sandhu, 2009).

3.2.3 Legitimacy theory

Legitimacy theory is derived from organizational legitimacy, which was first presented by Dowling and Pfeffer (1975, p. 122). They defined it as: "a condition in which the value structure of an organization exists following the value structure of the larger social system of which the organization is a part". If there was a difference between these structures, it is possible that the legitimacy of the organization would be threatened. Colleoni (2013) states that organizational legitimacy focuses on mutual compliance with norms, values, and expectations created by society, and a more trustworthy perception and authority of firms is enhanced. Fernando and Lawrence (2014) suggest that in the theory of legitimacy, individuals are not considered separately, but society is considered as a whole. According to Azizul (2017), the theory considers the continuous relationship between companies and society, which forms the "social contract" and based on which the company obtains permission to perform various socially desirable activities within the expectations of society. In view of this fact, it would therefore seem that companies must be based not only on legal but also on social expectations and must also take care of maintaining these conditions and a high-quality state of legitimacy (Fernando & Lawrence, 2014).

In terms of linking legitimacy theory to CSR, Chen et al. (2008) state that CSR is an effective tool for strengthening the legitimacy of companies, however, in contrast, Ashfort and Gibbs (1990) state that it is not always beneficial for companies to devote too much effort to gaining legitimacy in case they do not want to risk the opposite effect. Fernando and Lawrence (2014) argue that it is possible to use a legitimacy strategy by adopting CSR activities and then communicating about CSR. In addition, Deegan (2002) suggests that legitimacy theory creates a high level of companies' motivation that supports CSR communication and disclosure of companies' CSR initiatives. Ali et al. (2020), Fernando and Lawrence (2014) and Tetrevova (2018) claim that communication about certain CSR activities, such as informing about environmentally friendly behavior of companies and various projects for the development of society strengthen the legitimacy of the organization. On the contrary, communication about selected activities of companies that have a large negative impact on the environmental or social sphere, such as reports of large-scale industrial accidents and breakdowns, or various financial scandals tend to reduce the value of organizational legitimacy. However, according to Solikhah (2016), the legitimacy of companies could ensure an advantage for applying companies and in connection with the reporting of information and communication about CSR initiatives, it can also ensure the persistence of the organization in society.

3.2.4 Attribution theory

Attribution theory, formulated in 1958 by social psychologist Fritz Heider, explains that certain individuals, through evaluations of their own behavior seek causes and motives for the behavior of others, either consciously or unconsciously. For this reason, individuals form attitudes and make certain decisions. In practice, the attribution theory is often used as a theoretical basis for understanding the effects of corporate motives on the attitude and behavior of consumers, which is highly influenced by the marketing activities of companies, including various actions in the field of CSR communication (Arıker & Toksoy, 2017). From this perspective, this theory represents a starting point for understanding the effects of corporate motives that consumers subjectively judge and attribute to CSR communication initiatives (Kim & Choi, 2016).

As Story and Neves (2014) notice, stakeholders make attributions based on the information and reports available to them. Arıker and Toksoy (2017) add that if consumers are exposed to communication about a certain corporate CSR project, they may come to different subjective conclusions and questions about why companies implement such a project. In view of this fact, Gosselt et al. (2017) and Vlachos et al., (2013) add that consumers can identify two general motives. The first is an internal motive when a company believes in sustainability as an integral part of the business and is genuinely interested in the social aspects it can influence. Attributing these internal motives according to Kim and Choi (2016) increases the credibility of the companies and

improves consumer perceptions and attitudes. The second motive is the external motive, which in the field of CSR is evaluated as an activity practiced only with the aim of obtaining something or avoiding a certain sanction and penalty from society (Story & Neves, 2014).

This motive is perceived as a hidden intention of companies when they only use the trends of sustainable development, but at the same time serve themselves above all (Kim & Choi, 2016).

According to Kim and Choi (2016), from the point of view of companies, it is crucial that their efforts in CSR activities are perceived as sincere and that consumers attribute this effort primarily to honest and trustworthy motives. Acknowledging external motives can actually positively influence companies' credibility and prevent stakeholder skepticism underlying the potential boomerang effect of CSR communication. Given the above facts and according to Du et al. (2010) and Ingenhoff and Sommer (2011), companies should focus their attention on the connection of social and business interests and honestly acknowledge that their efforts in the field of CSR communication are beneficial for both society and companies.

3.2.5 Signaling theory

The signaling theory was introduced in the economic sphere in 1973 by the economist Michael Spence (Gambetta, 2008). In this theory discusses the solution to the issue of information asymmetry that arises in a competitive environment and focuses on the intention of companies to signal and share information, but also to receive signals from their environment (Bae et al., 2018). Based on the signaling theory, companies can reduce information asymmetry between stakeholders and companies through signalers sending signals by publishing or sending messages through selected signaling and communication channels (Uyar et al., 2020).

In the context of the connection to CSR, companies may intend to signal their goals, motives, values, and intentions, which are connected precisely with CSR. For this reason, certain companies not only publish performance in the field of CSR but also communicate regarding their CSR activities, because communication about CSR is a suitable tool for obtaining a competitive advantage, image, good name, and reputation of companies (Saxton et al., 2017). Mahoney et al. (2013) report that some organizations commit to voluntary signaling when the benefits of providing signals and information outweigh the costs. Reflecting this fact, Utgård (2015) claims that companies with stronger social and environmental impact more often voluntarily signal messages about CSR activities, in contrast to companies with lower impact.

In conclusion, Hetze (2016) states that, based on the signaling theory, the incorporation of CSR communication for many organizations is the key how-to bringing information about qualities in approach to CSR to the public. In view of the above facts Zhang et al. (2019) add that, based on the signaling theory, the inclusion of CSR communication is for many companies a solid tool for informing the public about the qualities in a given area. Companies that actively engage in regular CSR practices, such as creating a safe and pleasant work environment for employees in the social CSR field or controlling carbon emissions in production in the environmental CSR field, signal that they have stronger predispositions to fill institutional gaps compared to their competitors.

4. CONCLUSIONS

The analysis which was performed shows that a total of 507 studies have recorded the issue of theories forming the starting point of the study of CSR communication, while a total of 121 different alternative theories were identified, which were subject to further analysis. The largest number of studies dealt with stakeholder theory (17.0%), institutional theory (9.5%), legitimacy theory (8.5%), attribution theory (5.9%), and signaling theory (5.7%). The article presented here develops the current knowledge of the context of CSR communication from the point of view of the dominant theories mentioned above, on which the study of this issue is based, while this work reveals the strength and challenges of each researched theory through a literature review.

The current state of knowledge points to the fact that the authors of the analyzed studies take a general position primarily in relation to the overall concept of CSR, but also in relation to communication about CSR activities and to alternative theories from which the CSR communication concept could be based. As a significantly discussed example, it is possible to mention the stakeholder theory, which supports the involvement of the management of organizations in the issue of CSR communication, within ensuring the satisfaction and constantly changing requirements of stakeholders in the field of responsible business (Freeman and Dmytriyev, 2017; Jenkins, 2004). Institutional theory, on the other hand, deals with the issue of adjusting organizational behavior and corporate structures, as part of ensuring a certain compliance with external institutional pressures (Scott, 1995), which also mobilizes the management of organizations to communicate CSR (Woo & Jin, 2015). Legitimacy theory describes the performance of various socially desirable and legitimate activities within the expectations of society (Fernando and Lawrence, 2014), while at the same time respecting the strengthening strategy of legitimacy in reporting on corporate CSR activities (Deegan, 2002). Attribution theory offers a starting point for understanding the effects of corporate motives that society attributes to initiatives in terms of realized or communicated CSR activities (Kim and Choi, 2016). Finally, the signaling theory cannot be neglected, through which voluntary signaling and disclosure of corporate CSR performance is currently highly desirable (Saxton et al., 2017) in terms of reducing information asymmetry.

This review presented here points to several possible theoretical starting points for the study of CSR communication, which can be applied by company management. Considering the globality and complexity of the concept of CSR communication, it is possible to conclude that these theories can provide a suitable starting point for future research in the field of CSR communication and enrich the current state of knowledge on this issue. However, it would be appropriate to examine these theoretical bases more deeply, mainly from the point of view of the connection to CSR communication, to clarify their wider relationships and to consider their other benefits and limitations to formulate more complex starting points in CSR communication research, which are currently limited by the number of published studies.

At the same time, the limiting factor of the work was the fact that, from the point of view of the limiting scope of this work, it only deals with the most important theories of CSR communication research resulting from the analysis performed in the introductory part of this work. On the other hand, the work may be limited from the point of view of the selection of publications only through the Web of Science database. This creates a considerable space for possible follow-up studies, which could lead to continuing the research of the given issue and deepen the current state of knowledge because CSR communication should not be just an afterthought, but an integral part of innovative management in the 21st century.

ACKNOWLEDGMENT

REFERENCES

Ali, I., Lodhia, S. & Narayan, A. K. (2020). Value creation attempts via photographs in sustainability reporting: a legitimacy theory perspective. *Meditari Accountancy Research*, 29(2), 247–263. https://doi.org/10.1108/MEDAR-02-2020-0722

Arıker, Ç. & Toksoy, A. (2017). Generation Z and CSR: Antecedents of purchasing intention of university students. *Kaujeasf*, 8(16), 483–502. https://doi.org/10.9775/kauiibfd.2017.023

Ashforth, B. & Gibbs, B. (1990). The double-edge of organizational legitimation. *Organization Science, 1*(2), 177–194. https://doi.org/10.1287/orsc.1.2.177

Azizul, I. M. (2017). CSR reporting and legitimacy theory: Some thoughts on future research agenda. In M. Aluchna, & S. O. Idowu (Eds.), *The Dynamics of Corporate Social Responsibility: A Critical Approach to Theory and Practice* (pp. 323–339). Springer International Publishing Switzerland. https://doi.org/10.1007/978-3-319-39089-5_17

Bae, S., Masud, M. & Kim, J. (2018). A cross-country investigation of corporate governance and corporate sustainability disclosure: A signaling theory perspective. *Sustainability*, *10*(8), 2611. https://doi.org/10.3390/su10082611

Bekmeier-Feuerhahn, S., Bögel, P. M. & Koch, C. (2017). Investigating Internal CSR Communication: Building a Theoretical Framework. In Diehl, S., Karmasin, M., Mueller, B., Terlutter, R., & Weder, F. (Eds.), *Handbook of Integrated CSR Communication* (pp. 89–107). Springer International Publishing AG. https://doi.org/10.1007/978-3-319-44700-1_6

Bhattacharyya, A. (2015). Corporate social and environmental responsibility in an emerging economy: Through the lens of legitimacy theory. *Australasian Accounting, Business and Finance Journal, 9*(2), 79–92. https://doi.org/10.14453/aabfj.v9i2.6

Brin, P. & Nehme, M. N. (2019). Corporate social responsibility: Analysis of theories and models. *Eureka: Social and Humanities*, *5*, 22–30. https://doi.org/10.21303/2504-5571.2019.001007

Carver, J. C., Hassler, E. E., Hernandes, E. M. & Kraft, N. A. (2013). Identifying barriers to the systematic literature review process. In: *7th International Symposium on Empirical Software Engineering and Measurement (ESEM'13)*, 203–212. https://doi.org/10.1109/ESEM.2013.28.

Chen, J. C., Patten, D. M. & Roberts, R. W. (2008). Corporate charitable contributions: A corporate social performance or legitimacy strategy. *Journal of Business Ethics*, *82*(1), 131–144. https://doi.org/10.1007/s10551-007-9567-1

Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *The Academy of Management Review, 20*(1), 92–117.

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

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

Davis, J., Mengersen, K., Bennett, S. & Mazerolle, L. (2014). Viewing systematic reviews and meta-analysis in social research through different lenses. *SpringerPlus, 3*(1), 511. https://doi.org/10.1186/2193-1801-3-511

Deegan, C. (2002). The legitimizing effect of social and environmental disclosures: A theoretical foundation. *Accounting, Auditing and Accountability Journal, 15*(3), 282–311. https://doi.org/10.1108/09513570210435852

Dowling, J. & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *The Pacific Sociological Review, 18*(1), 122–136. https://doi.org/10.2307/1388226

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.* Pitman.

Freeman, R. & Dmytriyev, S. (2017). Corporate social responsibility and stakeholder theory: Learning from each other. *Symphonya. Emerging Issues in Management, 2*, 7–15. https://doi.org/10.4468/2017.1.02freeman.dmytriyev

Gambetta, D. (2008). Signaling Theory and its Applications. *L'annuaire Du Collège de France*, *108*, 895–896. https://doi.org/10.4000/annuaire-cdf.264

Gangone, A. D. & Gănescu, M. C. (2014). Corporate social responsibility in emerging and developing economies in Central and Eastern Europe – a measurement model from the stakeholder theory perspective. *Economic Research-Ekonomska Istraživanja, 27*(1), 539–558. https://doi.org/10.1080/1331677x.2014.967535

Gosselt, J. F., van Rompay, T. & Haske, L. (2017). Won't get fooled again: The effects of internal and external CSR eco-labeling. *Journal of Business Ethics, 155*(2), 413–424. https://doi.org/10.1007/s10551-017-3512-8

Hetze, K. (2016). Effects on the (CSR) reputation: CSR reporting discussed in the light of signalling and stakeholder perception theories. *Corporate Reputation Review, 19*(3), 281–296. https://doi.org/10.1057/s41299-016-0002-3

Ingenhoff, D. & Sommer, K. (2011). Corporate Social Responsibility Communication. *Journal of Corporate Citizenship, 42,* 73–91. https://doi.org/10.9774/gleaf.4700.2011.su.00007

Jenkins, H. (2004). A critique of conventional CSR theory: An SME perspective. *Journal of General Management, 29*(4), 37–57. https://doi.org/10.1177/030630700402900403

Khan, M., Lockhart, J. & Bathurst, R. (2021). The institutional analysis of CSR: Learnings from an emerging country. *Emerging Markets Review, 46*, 100752. https://doi.org/10.1016/j.ememar.2020.100752

Kim, S. & Choi, S. M. (2016). Congruence effects in post-crisis CSR communication: The mediating role of attribution of corporate motives. *Journal of Business Ethics, 153*(2), 447–463. https://doi.org/10.1007/s10551-016-3425-y

Kitchenham, B. A. & Charters, S. (2007). Guidelines for performing systematic literature reviews in software engineering. *Technical report*. Keele University and Durham University.

Kostalova, J. & Tetrevova, L. (2014). Project management and its tools in practice in the Czech Republic. *Procedia Social and Behavioral Sciences, 150*, 678–689. http://dx.doi.org/10.1016/j.sbspro.2014.09.087

Krippendorff, K. (1989). Content analysis. In E. Barnouw, G. Gerbner, W. Schramm, T. L. Worth, & L. Gross (Eds.), *International encyclopedia of communication* (pp. 403–407). New York, NY: Oxford University Press.

Kucukusta, D., Perelygina, M. & Lam, W. S. (2019). CSR Communication Strategies and Stakeholder Engagement of Upscale Hotels in Social Media. *International Journal of Contemporary Hospitality Management*, *31*(5), 2129–2148. https://doi.org/10.1108/IJCHM-06-2018-0484

Mahoney, L. S., Thorne, L., Cecil, L. & LaGore, W. (2013). A research note on standalone corporate social responsibility reports: Signaling or greenwashing? *Critical Perspectives on Accounting, 24*(4-5), 350–359. https://doi.org/10.1016/j.cpa.2012.09.008

McGuire, J. W. (1963). Business and Society. McGraw-Hill.

Menguc, B., Auh, S. & Ozanne, L. (2009). The interactive effect of internal and external factors on a proactive environmental strategy and its influence on a firm's performance. *Journal of Business Ethics, 94*(2), 279–298. https://doi.org/10.1007/s10551-009-0264-0

Meyer, J. W. & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology, 83*(2), 340–363. https://doi.org/10.1086/226550

Mohammed, S. (2020). Components, theories and the business case for corporate social responsibility. *International Journal of Business and Management Review, 8*(2), 37–65. https://doi.org/10.37745/ijbmr.vol8.no2.p37-65.2020

Morsing, M. (2003). Conspicuous responsibility: communicating responsibility – to whom? In Morsing, M. and Thyssen, C. (Eds.), *Corporate Values and Responsibility*, Samfundslitteratur, Copenhagen, pp. 145-54.

Morsing, M. & Spence, L. J. (2019). Corporate social responsibility (CSR) communication and small and medium sized enterprises: The governmentality dilemma of explicit and implicit

CSR communication. *Human Relations, 72*(12), 1920–1947. https://doi.org/10.1177/0018726718804306

Nair, A. K. S. & Bhattacharyya, S. S. (2019). Mandatory corporate social responsibility in India and its effect on corporate financial performance: Perspectives from institutional theory and resource- based view. *Business Strategy & Development, 2*(2), 106–116. https://doi.org/10.1002/bsd2.46

Oware, K. M. & Mallikarjunappa, T. (2020). CSR expenditure, mandatory CSR reporting and financial performance of listed firms in India: an institutional theory perspective. *Meditari Accountancy Research. 30*(1), 1–21. https://doi.org/10.1108/medar-05-2020-0896

Podnar, K. (2008). Guest editorial: Communicating corporate social responsibility. *Journal of Marketing Communications, 14*(2), 75–81. https://doi.org/10.1080/13527260701856350

Sandhu, S. (2009). Strategic Communication: An Institutional Perspective. *International Journal of Strategic Communication, 3*(2), 72–92. http://dx.doi.org/10.1080/15531180902805429

Saxton, G. D., Gomez, L., Ngoh, Z., Lin, Y. P. & Dietrich, S. (2017). Do CSR messages resonate? Examining public reactions to firms' CSR efforts on social media. *Journal of Business Ethics, 155*(2), 359–377. https://doi.org/10.1007/s10551-017-3464-z

Scott, W. R. (1995). *Institutions and Organizations.* Sage

Solikhah, B. (2016). An overview of legitimacy theory on the influence of company size and industry sensitivity towards CSR disclosure. *International Journal of Applied Business and Economic Research, 14*(5), 3013–3023.

Story, J. & Neves, P. (2014). When corporate social responsibility (CSR) increases performance: Exploring the role of intrinsic and extrinsic CSR attribution. *Business Ethics: A European Review, 24*(2), 111–124. https://doi.org/10.1111/beer.12084

Tetrevova, L. (2017). Communication of socially responsible activities by sugar-producing companies. *Listy cukrovarnické a řepařské*, *133(12),* 394–396.

Tetrevova, L. (2018). Communicating socially responsible activities of chemical companies in the Czech Republic. *Chemické listy, 112(2),* 122–127.

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

Türkel, S. & Akan, A. (2015). Corporate social responsibility (CSR) communication: A Turkish industry example. In: Kitchen P. J., Uzunoğlu E. (Eds), *Integrated Communications in the Postmodern Era* (pp. 151–174). Palgrave Macmillan, London. https://doi.org/10.1057/9781137388551_7

Utgård, J. (2015). Retail chains' corporate social responsibility communication. *Journal of Business Ethics, 147*(2), 385–400. https://doi.org/10.1007/s10551-015-2952-2

Uyar, A., Karaman, A. S. & Kilic, M. (2020). Is corporate social responsibility reporting a tool of signaling or greenwashing? Evidence from the worldwide logistics sector. *Journal of Cleaner Production, 253*, 119997. https://doi.org/10.1016/j.jclepro.2020.119997

Vlachos, P. A., Epitropaki, O., Panagopoulos, N. G. & Rapp, A. A. (2013). Causal attributions and employee reactions to corporate social responsibility. *Industrial and Organizational Psychology, 6*(4), 334–337. https://doi.org/10.1111/iops.12061

Woo, H. & Jin, B. (2015). Apparel firms' corporate social responsibility communications. *Asia Pacific Journal of Marketing and Logistics, 28*(1), 37–55. https://doi.org/10.1108/apjml-07-2015-0115

Zhang, Q., Cao, M., Zhang, F., Liu, J. & Li, X. (2019). Effects of corporate social responsibility on customer satisfaction and organizational attractiveness: A signaling perspective. *Business Ethics: A European Review, 29*(1), 20–34. https://doi.org/10.1111/beer.12243

Ziek, P. (2009). Making sense of CSR communication. *Corporate Social Responsibility and Environmental Management, 16*(3), 137–145. https://10.1002/csr.183