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**Evaluation of Formal and Content Aspects of CSR Communication
of Businesses with Process Manufacturing Operations**

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Abstract

The main objective of the dissertation is to propose a framework for evaluating the formal and content aspects of CSR web communication by alcohol producers, which takes into account the specifics of this controversial industry and serves as a methodological guide for CSR web communication in the alcohol sector. Based on an extensive literature review and the results of the first phase of content analysis of the websites of top companies, the Framework for Communicating Economic, Environmental, Ethical, Social, and Philanthropic Activities and Responsible Alcohol Consumption Activities (CE3SPRACA) was developed to assess the formal and content aspects of CSR communication in this industry. Its applicability was verified on a sample of leading global producers of beer, spirits, and wine. The content analysis of the websites of these producers provided data on the level (i.e., the evaluation of formal and content aspects) of their CSR communication, offering new insights into trends and shortcomings in CSR web communication by alcohol producers. The proposed framework is applicable not only for assessing the entire industry and its segments but also for evaluating individual companies

Keywords

Evaluation of Formal and Content Aspects of CSR Communication of Businesses with Process Manufacturing Operations

Abstrakt

Hlavním cílem disertační práce je navrhnout rámec hodnocení formálních a obsahových aspektů CSR web komunikování producentů alkoholu, který by zohledňoval specifika tohoto kontroverzního odvětví a byl současně využitelný jako metodický návod pro CSR web komunikování firem alkoholového průmyslu. Na základě provedené literární rešerše a výsledků první fáze obsahové analýzy webových stránek TOP firem byl vytvořen Rámec komunikování ekonomických, environmentálních, etických, sociálních a filantropických aktivit a aktivit odpovědné konzumace alkoholu (CE3SPRACA), určený pro hodnocení formální a obsahové stránky CSR komunikování v tomto odvětví. Jeho využitelnost byla ověřena na vzorku předních světových producentů piva, tvrdého alkoholu a vína. Obsahová analýza webových stránek těchto producentů poskytla data o úrovni (tj. o hodnocení formálních a obsahových aspektů) jejich CSR komunikace, přinášející nové poznatky o trendech a nedostacích v oblasti CSR web komunikování producentů alkoholu. Navržený rámec je využitelný nejen při hodnocení celého odvětví a jeho segmentů, ale také při hodnocení jednotlivých firem.

Klíčová slova

Společenská odpovědnost firem, CSR komunikování, kontroverzní odvětví, alkoholový průmysl

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Introduction

Corporate Social Responsibility, commonly referred to as "CSR," has become a significant driving force for local, national, and multinational companies, as well as a widely studied topic (Alshehhi et al., 2018). In response to numerous societal challenges facing the world today, research and discourse on CSR and related topics have gained increasing popularity and attention globally (Carroll, 2021). Debates on CSR continue to expand in academic and business spheres, and despite being studied for over 60 years (Carroll, 2021), there is still no clear consensus on the concept's definition (Cai et al., 2012). Over the decades, however, the concept has evolved significantly (Camilleri, 2022a). Visser (2010) highlights this evolution, describing a progression from defensive to charitable, promotional, strategic, and finally systemic approaches.

Just as the concept of CSR has evolved, the focus of research in this field has also shifted. In the 1960s, attention centered on defining CSR (Davis, 1960; Frederick, 1960). During the 1970s, scholars focused on identifying CSR's dimensions, such as in Carroll (1979) and Elkington (1997). Later research explored the benefits of CSR (e.g., Yoon et al., 2006) and the processes of its implementation (e.g., Lindgreen & Swaen, 2010). Recently, the topic of CSR communication has gained prominence. This relatively new topic began attracting attention at the start of the 21st century (Golob et al., 2017). According to Cording et al. (2014) and Jonsen et al. (2015), it is not only important what activities companies undertake within CSR but also how they communicate their commitment to being socially responsible. As Tetřevová and Paták (2019) note, only through effective communication can companies share the benefits of their responsible behavior with stakeholders.

Although CSR communication has become the focus of numerous researchers worldwide in the new millennium (Podnar, 2008; Cording et al., 2014; Schröder, 2021), limited attention has been given to companies with weak reputations—those operating in controversial industries (Grougiou et al., 2016). CSR communication in controversial industries remains largely unexplored despite increasing interest among researchers (e.g., Lindorf et al., 2012; Nilsson & Robinson, 2018; Kopřiva & Tetřevová, 2021; Ju et al., 2021). Consequently, calls for further research in this area have been issued (e.g., McCambridge et al., 2019; Conde et al., 2020).

Appropriate CSR communication is crucial for companies across all industries, but it is particularly important for controversial or socially sensitive industries, such as those facing environmental or ethical scrutiny (Conte et al., 2023). It is especially critical for a specific subset of controversial industries, often referred to as "sin industries," which traditionally include the tobacco, alcohol, gambling, and arms sectors (Chen et al., 2022; Hayat et al., 2022). Companies in these industries, through their CSR efforts and effective communication, can enhance the legitimacy of their operations in society, aligning with legitimacy theory (Colleoni, 2013). This can help justify their existence to some extent (Byrd et al., 2017). However, while these companies fulfill genuine consumer needs, they also generate significant societal problems (Majlath & Ricordel, 2019). Thus, there is ongoing debate about whether companies in controversial, especially "sinful," industries can genuinely be socially responsible (Cai et al., 2012; Ju et al., 2021).

One of the controversial "sin industries" associated with process-type manufacturing is the alcohol industry. However, in terms of CSR communication, this sector remains on the periphery of mainstream research. When it is studied, it is often within the broader spectrum of controversial industries, typically alongside tobacco, gambling, or arms sectors (e.g., Grougiou et al., 2016; Sharma & Song, 2018; Jeong & Chung, 2023). Yet the alcohol industry is a socially and ethically sensitive sector (Vollero et al., 2019), often regarded as unethical and damaging to morality (Guo et al., 2022). Alcohol producers can also be viewed as environmentally sensitive (Knight et al., 2018; Fait et al., 2019).

This industry is also a focus of extensive debate within the healthcare community. Concerns are growing about the transparency and objectives of CSR initiatives in the alcohol sector (Babor & Robaina, 2013; Jernigan & Ross, 2020). The primary concern is that CSR initiatives might be designed merely to improve public relations, reduce political and regulatory pressures, and enhance the economic performance of alcohol companies (Mialon & McCambridge, 2018). Authors point to the inherent conflict of interest between the economic goals of these companies—driven by increased alcohol consumption, which is considered harmful—and societal goals to improve public health by reducing alcohol-related harm, often requiring reduced consumption (Hawkins et al., 2021).

Although alcohol consumption is viewed as an integral part of culture and tradition in many countries, particularly in Europe (e.g., for social gatherings or as gifts), it is also often perceived negatively. Issues such as alcoholism, domestic violence, traffic accidents, severe health problems, excessive water use in production, and the overuse of herbicides and pesticides in growing relevant crops are examples of the societal burden caused by alcohol production and consumption (Jones et al., 2013; Knight et al., 2018; Majlath & Ricordel, 2019; Jernigan & Ross, 2020; Petticrew et al., 2020).

Opportunities for socially responsible behavior and CSR communication exist throughout the value chain of alcohol production, from agricultural production of grapes, hops, barley, sugarcane, and other raw materials, through manufacturing processes, to the sale and distribution of alcoholic beverages (Lindorff et al., 2012). Products of the alcohol industry primarily include beer, spirits/distilled beverages (including liquors), and wine (Noel et al., 2016; Jernigan & Ross, 2020; Smith et al., 2021).

Previous studies have examined appropriate channels for CSR communication in the alcohol industry (e.g., Pizzol et al., 2021; Esposito et al., 2021), content aspects of CSR communication (e.g., Schäufole & Hamm, 2018; Majlath & Ricordel, 2019), and formal aspects of CSR communication in general terms (e.g., Georgiadou & Nickerson, 2020; Gazzola et al., 2020). General CSR communication frameworks, such as the UN Global Compact Principles, OECD Guidelines for Multinational Enterprises, GRI, or ISO 26000 (Olanipekun & Omotayo, 2021), have also been defined. Additionally, studies have been conducted to measure CSR communication levels either in general (Kutlák & Procházková, 2017; Lu et al., 2020) or in specific controversial industries, such as the chemical (Kopřiva & Tetřevová, 2021), mining (Rodrigues & Mendes, 2018), or gaming (Tetřevová & Paták, 2019) sectors. However, despite the relatively high interest in CSR communication in controversial industries (e.g., Lindorf et al., 2012; Song et al., 2018;

Nilsson & Robinson, 2018; Kopřiva & Tetřevová, 2021; Ju et al., 2021), no framework currently exists for evaluating CSR communication in the alcohol industry that reflects the specific characteristics of this sector, encompassing beer, spirits, and wine producers.

It is important to recognize the growing significance of CSR communication due to increasing legislative pressures (Olanipekun & Omotayo, 2021) and rising demands from both end consumers and corporate customers, particularly within supply chains, for socially responsible behavior, reporting, and communication (Majlath & Ricordel, 2019). Therefore, methods must be sought to objectively evaluate the current level (i.e., technical and/or content aspects) of CSR communication by alcohol companies and propose ways for future improvement.

Building on the above, the research question arises: What components should a framework for evaluating the formal and content aspects of CSR web communication by alcohol producers include to reflect their specific nature, needs, and constraints?

This dissertation aims to answer this research question and fill the identified research gap. Its main objective is to propose a framework for evaluating the formal and content aspects of CSR web communication by alcohol producers, which respects the specifics of this controversial industry and serves as a methodological guide for CSR web communication in the alcohol sector. The focus on corporate website communication is based on the fact that websites are considered an ideal (Lee et al., 2009), privileged (Vilar & Simão, 2015), and effective (Pollach, 2005) channel for CSR communication.

The structure of this dissertation reflects the need to deepen the current understanding of CSR communication in controversial industries, specifically the alcohol sector. The first chapter discusses the theoretical foundations of socially responsible communication by companies, both in general and with a focus on controversial industries. The second chapter focuses on identifying the current state of knowledge on CSR communication in the alcohol industry. The third chapter explains the methodology used in the dissertation. The fourth chapter presents the dissertation's results, and the final chapter formulates methodological recommendations based on the findings, aimed at improving and effectively managing CSR web communication.

1 Summary of the Current State of Research on CSR Communication of Controversial Companies

The summary of the current state of knowledge in the area of CSR communication of controversial companies is presented in Table 1.

Table 1 – Overview of Studies Addressing the Issue of CSR Communication – Part I

Research area	Conclusions	Authors
Corporate Social Responsibility	Corporate social responsibility (CSR) encompasses voluntary activities undertaken by companies to support economic, environmental, ethical, social, and philanthropic goals . A company is socially responsible when, in addition to pursuing its primary business objectives, it also contributes to the well-being of society through voluntary initiatives. CSR has become a key aspect of long-term business success , as it positively influences corporate image and competitiveness and is increasingly regarded as an essential part of business strategy .	Carroll, 1979; McWilliams et al., 2006; Dahlsrud, 2008; Hediger, 2010; Kunz, 2012; Fontaine, 2013; Majlath & Ricordel, 2019; Christensen et al., 2019; Lu et al., 2020; Barauskaite & Streimikiene, 2021; Kopriva, 2021; Ramakrishan, 2022
Controversial Industries	Controversial industries include sectors whose products, services, or production processes are perceived as unethical, immoral, or socially harmful . Typical representatives include the tobacco, alcohol, and gambling industries, which are often criticized for their negative impact on public health, the environment, and societal values.	Wilson & West, 1981; Lindorff et al., 2012; van Bommel, 2018; Majlath & Ricordel, 2019; Tarigan et al., 2020; Sætra, 2020; Sardanelli a kol, 2021
CSR Communication	CSR communication involves sharing information about a company's socially responsible activities with stakeholders. Effective communication enhances corporate reputation and strengthens relationships with customers, investors, and employees, bringing additional positive effects. Conversely, excessive or insufficient communication can have negative consequences, especially for controversial companies, making it crucial to maintain a balance between actual activities and their presentation .	Morsing a kol., 2008; Hastings & Angus, 2011; Su et al., 2014; Cording a kol., 2014; Jonsen et al., 2015; Boateng, 2016; Arli et al., 2017; Sardanelli a kol., 2021; Schröder, 2021; Ajayi & Mmutle, 2021; Pizzol a kol., 2021; Viererbl & Koch, 2022; Jiang et al., 2022; Guo et al., 2022; Conte et al., 2023
CSR Communication Channels	Companies and stakeholders in CSR communication prefer modern communication channels. Corporate websites serve as the most comprehensive and up-to-date institutional channel for communicating socially responsible activities and are favored by both companies and message recipients. However, in today's digital era, it is essential for companies to be actively engaged on social media as well.	Jones et al., 2011; Du & Vieira, 2012; Lee, 2016; Manes Rossi et al., 2018; Iaia et al., 2019; Chong & Rahman, 2020; Pizzol et al., 2021; Esposito a kol. 2021; Sardanelli et al., 2021; Baniya & Thapa, 2021; Troise & Camilleri, 2021; Ruban & Yashalova, 2022
Formal Aspects of CSR Communication	The formal aspect, alongside the content aspect, is a crucial component of CSR communication evaluation. Its key elements include the number of clicks required to access CSR information, the tab name , the media used , including links to social networks, and the language used .	Du & Vieira, 2012; Guziana & Dobers, 2013; Chen et al., 2015; Georgiadou & Nickerson, 2020; Gazzola et al., 2020; Chong & Rahman, 2020; Schacker, 2022

Source: Own processing.

Table 1 – Overview of Studies Addressing the Issue of CSR Communication – Part II

Content Aspects of CSR Communication	<p>The content aspect of CSR communication includes defining key areas (economic, environmental, ethical, social, and philanthropic responsibility) and the associated CSR activities.</p> <p>Controversial companies primarily focus on communicating CSR activities related to their controversy.</p> <p>Properly defining CSR areas can help address industry-specific issues (e.g., responsible gambling in the gambling industry, responsible drinking in the alcohol industry).</p>	Jones et al., 2011; Pantani et al., 2012; Majlath & Ricordel, 2019; Tetřevová & Paták, 2019; Hilmi a kol., 2021; Ju et al., 2021; Joo et al., 2022).
Frameworks of CSR Communication	<p>There are several content frameworks available for evaluating CSR communication. Key ones include the UN Global Compact, the GRI reporting framework, the OECD guidelines, the new European ESRS standard, the ISO 26000 standard, and the CE3SPA method.</p>	Calabrese et al., 2015; Pimentel et al., 2016; Tetřevová, 2018; Lu et al., 2020; Orzes et al., 2020; OECD, 2023; EFRAG, 2023
Limiting Factors of CSR Communication Evaluation	<p>Negative aspects of CSR communication can include greenwashing (as well as pinkwashing and bluewashing), secret sustainability, or simply a lack of communication.</p>	Hoffmann, 2017; Tashman a kol., 2018; Lu et al., 2020; Bernardino, 2021; Falchi et al., 2021; Carmo & Miguéis, 2022
CSR Communication in Terms of Regions and Countries	<p>Companies in the Asia-Pacific region communicate their CSR activities the most (89%), followed by Europe (82%) and the Americas (74%). In the future, an increase in CSR communication can be expected in European countries due to upcoming EU regulations.</p> <p>The level of CSR communication is influenced by the economic development of a country.</p>	Bonsón & Bednárová, 2015; Fehre & Weber, 2016; Bhatia & Makkar, 2019; Kvasničková Stanislavská et al., 2020; Esposito et al. 2021; KPMG, 2022
CSR Communication by Industry Sector	<p>A higher level of CSR communication is generally associated with companies in controversial industries, primarily due to their environmental impacts.</p>	Jones a kol., 2011; Kilian & Hennigs, 2014; Byrd et al., 2017; Majlath & Ricordel, 2019; Vollero et al., 2019; Tetřevová et al., 2020; KPMG, 2020; Dressler & Paunovic, 2021; Smith et al., 2021
CSR Communication by Company Size	<p>Large companies generally communicate their CSR activities more than small and medium-sized enterprises (SMEs), mainly due to the limited knowledge, financial, and human resources of SMEs.</p> <p>Differences are evident both in the communication channels used, with large companies more frequently utilizing modern communication tools, and in the content of their communication.</p>	Kašparová, 2012; Wickert et al., 2016; Lu et al., 2020; Kopřiva, 2021; Pizzol et al., 2021
CSR Communication by Company Ownership	<p>Most studies conducted so far have found a positive impact of foreign ownership on the extent of CSR communication. However, some multinational corporations adapt their CSR communication to the standards commonly practiced in the country where they operate.</p>	Frostenson et al., 2011; Laidroo & Oobik, 2013; Kunz et al., 2015; Bilowol & Doan, 2015; Boateng, 2016; Szanto, 2018; Vveinhardt et al., 2019; Lopez, 2020; Roy & Quazi, 2021

Source: Own processing.

Table 1 – Overview of Studies Addressing the Issue of CSR Communication – Part III

Specifics of CSR Communication in Controversial Industries in the Light of Relevant Theories	In line with legitimacy theory and signaling theory , stakeholders are expected to demand greater engagement from controversial companies in the CSR communication process . As a result, these companies are likely to disclose more information about their CSR activities compared to non-controversial firms.	Dowling & Pfeffer, 1975; Cai et al., 2012; Grougiou a kol., 2016; Byrd et al., 2017; Ching & Gerab, 2017; Nilsson & Robinson, 2018; Lu et al., 2020; Záhorská et al., 2022; Kopriva et al., 2022
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Source: Own processing.

2 Summary of the Current State of Knowledge in CSR Communication of Alcohol Industry Companies

The overview of the current state of knowledge on this issue was compiled using a systematic literature review. Regarding preferred CSR communication channels, modern electronic communication tools are primarily used, including corporate websites (Jones et al., 2011; Iaia et al., 2019; Pizzol et al., 2021; Esposito et al., 2021) and social media platforms (Galati et al., 2019; Joo et al., 2022).

In terms of the content of CSR communication by alcohol producers, differences have been identified based on the companies' production focus. Literature suggests that beer and spirits producers place particular emphasis on responsible alcohol consumption and philanthropic activities (Majlath & Ricordel, 2019; Pizzol et al., 2021). Overall, responsible consumption is considered a key issue for alcohol producers, who devote increased attention to this area. On the other hand, research indicates that wine producers primarily focus on communicating environmental responsibility (Fait et al., 2019; Pizzol et al., 2021; Luzzani et al., 2021), largely due to the perception of wine producers as agricultural entities. However, alcohol producers should adopt a comprehensive CSR communication strategy encompassing key CSR areas—economic, environmental, ethical, social, and philanthropic (Tetřevová & Paták, 2019). Furthermore, it is essential that alcohol manufacturers communicate responsible consumption, regardless of the specific characteristics of their products (Mialon & McCambridge, 2018).

For the evaluation of CSR communication in the alcohol industry, several frameworks have been used in the analyzed studies (Tokos et al., 2012; Luzzani et al., 2021). However, these frameworks did not sufficiently consider the specific characteristics of the alcohol industry and were often too complex. Additionally, the overall level of CSR communication in the alcohol industry remains relatively low (Smith et al., 2021).

In terms of customer perception of CSR communication by alcohol producers, a common criticism is that it is overly promotional (Hastings & Angus, 2011). Among young people, there is generally significant passivity toward CSR messages, particularly those related to responsible alcohol consumption (Farace et al., 2020). Wine consumers, however, show greater interest in the responsible behavior of producers (Fiore et al., 2017; Schäufele & Hamm, 2018).

2.1 Defining Theoretical Foundations

The conducted literature review revealed the following key findings, which served as the motivation for the direction of the dissertation:

- CSR communication is a necessary component of a company's CSR efforts, as information about CSR activities is expected or even demanded by end consumers, corporate customers, and other stakeholders.
- CSR communication is a prerequisite for sharing the benefits of socially responsible corporate behavior.
- At both international and national levels, political pressures are increasing to improve the quality and expand the range of entities required to report and communicate their socially responsible activities, which is reflected in relevant legislative measures.
- CSR communication is important for companies across all industries, but it is crucial for those in controversial sectors, particularly in 'sin industries' such as alcohol production, where CSR communication serves as a tool for strengthening corporate legitimacy.
- The level of CSR communication in the alcohol industry is low, as is the overall level of CSR communication among companies operating in post-communist countries such as the Czech Republic.
- Alcohol industry companies, considered both socially-ethically and environmentally sensitive, are the source of numerous widely debated negative societal impacts, which leads to skepticism regarding their CSR efforts and CSR communication.
- There is no suitable framework available for evaluating the level of CSR communication in the alcohol industry that fully considers the specifics of this sector.
- A suitable basis for developing a framework for evaluating the content aspects of CSR communication in the alcohol industry is the CE3SPA Method (Communication of Economic, Environmental, Ethical, Social, and Philanthropic Activities), designed for companies in controversial industries and covering five key CSR areas: economic, environmental, ethical, social, and philanthropic.
- Corporate websites represent the ideal, privileged, effective, most comprehensive, and up-to-date channel for CSR communication.

The fundamental assumption is that companies genuinely implement the CSR activities they openly communicate.

Based on the conducted literature review, a research gap was identified, and the main as well as partial objectives of the dissertation were defined.

2.2 Identification of the Research Gap

The conducted literature review indicates that the topic of CSR communication in the alcohol industry remains largely unexplored, revealing a significant research gap. A systematic literature review identified only 27 accessible studies on this subject published in reputable journals, with only four focusing on the evaluation of CSR communication (e.g., Tokos et al., 2012; Luzzani et al., 2021; Esposito et al., 2021). However, none of these studies were based on a framework that considers the specific characteristics of this industry. Moreover, the available studies focused exclusively on the content aspect of CSR communication, while the formal aspect was entirely overlooked. Given the specific nature of this controversial industry, it appears appropriate to propose a framework for evaluating CSR communication in these companies. According to the author, such a framework should include not only an

assessment of the content aspects of CSR communication but also the often-neglected evaluation of its formal aspects.

3 Objectives of the Dissertation

The main objective of this dissertation is to design a framework for evaluating the formal and content aspects of CSR web communication by alcohol producers, which would respect the specifics of this controversial industry while also serving as a methodological guide for CSR web communication in the alcohol sector. This main objective can be further broken down into the following partial objectives:

1. Critically evaluate the theoretical foundations of CSR communication with a focus on alcohol industry companies.
2. Develop a framework for assessing the formal and content aspects of CSR web communication in the alcohol industry.
3. Apply the proposed evaluation framework to a sample of the TOP 90 global alcohol producers.
4. Identify best practices in CSR web communication within the alcohol industry, differentiated by beer, spirits, and wine producers.

4 Methodology of the Dissertation

This dissertation focuses on the issue of CSR communication from a corporate perspective. Understanding the corporate viewpoint allows for a better identification of the motivations and priorities that drive companies to engage in CSR communication, while also revealing opportunities for innovation and improvement that can support their strategic goals. A schematic representation of the dissertation's research methodology is shown in Figure 1.

The theoretical foundations of this dissertation were developed using a literature review (Pautasso, 2019). In addition to a traditional literature review, a systematic literature review was conducted to identify the current state of knowledge specifically within the alcohol industry (Cortellini & Panetta, 2021).

The practical part of the dissertation is based on primary data obtained through content analysis of corporate websites, including latent content analysis (Gaur & Kumar, 2018). The content analysis focused on the websites of the TOP 30 global producers of beer, spirits, and wine, as the key representatives of the alcohol industry. From a technical perspective, most primary data were recorded on a nominal dichotomous scale using binary codes '0' or '1' (Galant & Cadez, 2017).

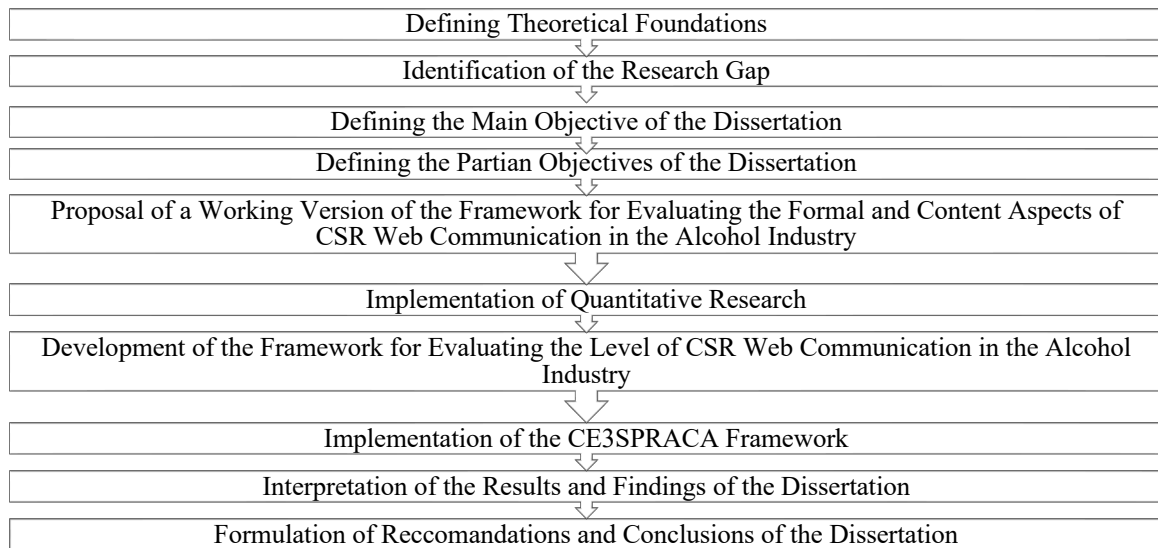


Figure 1 – Research Methodology of the Dissertation

Source: Own processing

For the analysis of the collected quantitative data, descriptive and inferential statistical methods were applied using IBM SPSS Statistics 24. Descriptive statistics were used to summarize key data characteristics, including means, variance, and distribution of various content aspects, providing an overview of overall trends and patterns in the analyzed websites. Box plot visualization was applied for a more detailed examination of selected data. The existence of statistically significant differences between segments in the formal aspects of CSR communication was analyzed using the Chi-square test. To verify statistically significant differences between geographic regions or segments in the extent of CSR communication across various areas, the Kruskal-Wallis test was employed. Differences in specific CSR activities were tested using the Chi-square test.

5 Results and Discussion

5.1 CE3SPRACA Framework

The proposed CE3SPRACA framework (Communication of Economic, Environmental, Ethical, Social, and Philanthropic Activities and Responsible Alcohol Consumption) is designed to evaluate both the formal and content aspects of CSR web communication by alcohol producers.

From the perspective of evaluating the formal aspects of CSR web communication by alcohol producers, the author proposes assessing 23 selected aspects categorized into technology, interactivity, and orientation of CSR web communication, as shown in Table 2.

From the perspective of evaluating the content aspects of CSR web communication by alcohol producers, the author proposes assessing 56 activities, specifically 11 economically responsible (EC), 10 environmentally responsible (EN), 7 ethically responsible (ET), 12 socially responsible (SC), 6 philanthropically responsible (PH), and 10 activities related to responsible alcohol consumption (RC), as shown in Table 3.

Table 2 – CE3SPRACA – Formal aspects of CSR web communication

Technology		Evaluation
1.	Fast Website Loading (< 3 s)	0–1
2.	Graphs or Images Related to CSR	0–1
3.	Videos Related to CSR	0–1
Interactivity		Evaluation
1.	Links to Corporate Social Media	0–1
<i>1a</i>	Facebook	0–1
<i>1b</i>	Instagram	0–1
<i>1c</i>	X (formerly Twitter)	0–1
<i>1d</i>	YouTube	0–1
<i>1e</i>	LinkedIn	0–1
<i>1f</i>	Google+	0–1
2.	CSR-Dedicated Tab	0–1
<i>2a</i>	Tab in the Main Navigation Menu	0–1
<i>2b</i>	Tab Name	Name
<i>2c</i>	Number of Clicks to Access the Tab Content	0–99
3.	Press Releases	0–1
4.	Annual Reports	0–1
5.	CSR Reports	0–1
Orientace		Evaluation
1.	Navigation Menu	0–1
2.	Navigation Menu Always Visible	0–1
3.	Search Function	0–1
4.	Website Sitemap	0–1
5.	Website in English	0–1
6.	Website in Other Languages	0–1

Source: Own processing based on (Du & Vieira, 2012; Manes Rossi et al., 2018; Chong & Rahman, 2020; Esposito et al., 2021).

Table 3 – CE3SPRACA – Content Aspects of CSR Web Communication – Part I

Economic Responsibility		Evaluation
EC1	Application of Good Governance Principles	0–1
EC2	Ensuring Product Quality and Safety	0–1
EC3	Development and Implementation of Innovations	0–1
EC4	Strengthening Customer Relationships	0–1
EC5	Enhancing Relationships with Owners and Investors	0–1
EC6	Building Stronger Relationships with Suppliers and Buyers	0–1
EC7	Developing Relationships with Public Institutions	0–1
EC8	Membership in Professional Associations	0–1
EC9	Partnerships with Educational Institutions	0–1
EC10	Engaging with the Public	0–1
EC11	Utilization of Shared Economy Principles – Sharing Materials, Warehouses, Machines, Equipment, etc.	0–1
Environmental Responsibility		Evaluation
EN1	Ensuring Compliance with Environmental Legislation	0–1
EN2	Energy and Resource Conservation	0–1
EN3	Waste Minimization and Support for Recycling	0–1
EN4	Investment in Clean Technologies	0–1
EN5	Support for the Preservation of Natural Resources and Biodiversity	0–1
EN6	Minimization and Remediation of the Company's Negative Environmental and Community Impacts	0–1
EN7	Support for Initiatives Promoting Responsible Environmental Practices	0–1
EN8	Utilization of Shared Economy Principles – Sharing Transportation, Production Capacities, etc.	0–1
EN9	Implementation of Circular Economy Principles	0–1
EN10	Regenerative Development / Agriculture	0–1

Table 3 – CE3SPRACA – Content Aspects of CSR Web Communication – Part II

Ethical Responsibility		Evaluation
ET1	Implementation of an Ethical Code	0–1
ET2	Employee Education and Training in Ethical Behavior	0–1
ET3	Ethical Reporting	0–1
ET4	Ethical Audit	0–1
ET5	Establishment of an Ethics Committee	0–1
ET6	Creation of Channels for Reporting Unethical Behavior	0–1
ET7	Utilization of Shared Economy Principles – Sharing Knowledge, Information, etc.	0–1
Social Responsibility		Evaluation
SOC1	Ensuring Workplace Safety and Health Protection	0–1
SOC2	Providing a High-Quality Work Environment	0–1
SOC3	Employee Education and Development	0–1
SOC4	Implementing Measures to Eliminate All Forms of Workplace Discrimination	0–1
SOC5	Ensuring Freedom of Association and the Right to Collective Bargaining	0–1
SOC6	Effective Employee Recruitment and Termination Processes	0–1
SOC7	Employee Involvement in Decision-Making Processes	0–1
SOC8	Employee Well-Being and Care	0–1
SOC9	Ensuring Work-Life Balance	0–1
SOC10	Preventing Mobbing and Harassment	0–1
SOC11	Fostering a Healthy Corporate Culture	0–1
SOC12	Utilization of Shared Economy Principles – Shared Workspaces, Shared Corporate Catering, etc.	0–1
Philanthropic Responsibility		Evaluation
PH1	Corporate Philanthropy and Sponsorship	0–1
PH2	Support for Employee Giving	0–1
PH3	Corporate Volunteering	0–1
PH4	Support for Individual Employee Volunteering	0–1
PH5	Collaboration with Non-Profit Organizations	0–1
PH6	Utilization of Shared Economy Principles – Sharing Physical Assets with Non-Profit Organizations	0–1
Responsible Alcohol Consumption		Evaluation
RC1	Implementation of Age Verification Mechanisms for Website Access	0–1
RC2	Warning Against Alcohol Consumption Before Driving	0–1
RC3	Warning Against Alcohol Consumption by Minors	0–1
RC4	Warning Against Alcohol Consumption by Pregnant Women	0–1
RC5	Warning About the Risks of Excessive Alcohol Consumption	0–1
RC6	Implementation of Campaigns Promoting Responsible Alcohol Consumption	0–1
RC7	Warning About the Negative Effects of Alcohol	0–1
RC8	Offering Non-Alcoholic Beverage Alternatives	0–1
RC9	Warning Against the Consumption of Non-Alcoholic Alternatives by Minors	0–1
RC10	Educating Alcohol Retailers on Responsible Consumption	0–1

Source: Own processing.

Based on a literature review and content analysis of the websites of leading alcohol producers, the author identified best practices in CSR communication, which facilitated the mapping and integration of individual activities into a broader framework. This process led to the adaptation of the CE3SPRACA framework to the specific conditions of the alcohol industry. A significant contribution to the framework's development was also provided through consultations with Norwegian experts on sustainable and regenerative development. Additionally, the final framework reflects the author's expertise and experience gained during studies and an international internship at a renowned biodynamic winery, further enhancing its practical applicability and implementation relevance.

5.2 Implementation of the CE3SPRACA Framework

The finalized CE3SPRACA framework was implemented on a sample of 85 TOP global alcohol producers. The results are presented in the following sections.

FORMAL ASPECTS OF CSR WEB COMMUNICATION - TECHNOLOGY

The most commonly used technological feature is fast website loading within 3 seconds, met by 88.2% of the analyzed alcohol producers across all industry segments ($\chi^2=0.112$; $p=0.946$). The second most frequently applied feature is CSR-related graphs or images, utilized by an average of 84.7% of producers ($\chi^2=8.343$; $p=0.015$). Despite statistically significant differences between segments—highest among spirits producers (96.4%) and lowest among wine producers (70.0%)—the overall prevalence of this feature is notable. Conversely, the least frequently used technological feature is CSR-related videos, employed by only 30.6% of producers ($\chi^2=0.852$; $p=0.653$). For further details, see Table 4.

Table 4– Formal Aspects of CSR Web Communication – Technology

Aspect		Relative Number of Companies				χ^2 Test	
		Beer	Spirits	Wine	The Alcohol Industry as a Whole	χ^2	p
1.	Fast Website Loading (< 3 s)	88,9%	86,7%	86,7%	88,2%	0,112	0,946
2.	Graphs or Images Related to CSR	88,9%	96,4% ⁺	70,0% ⁻	84,7%	8,343	0,015
3.	Videos Related to CSR	25,9%	28,6%	36,7%	30,6%	0,852	0,653

A superscript symbol indicates that the value significantly differs from the expected frequency under the assumption of the independence model. The "+" symbol in the superscript denotes higher observed frequencies than expected, while the "-" symbol indicates lower observed frequencies than expected.

Source: Own processing

FORMAL ASPECTS OF CSR WEB COMMUNICATION - INTERACTIVITY

These aspects (see Table 5) include links to social media, where the only statistically significant deviation was observed in the presence of a LinkedIn link, with spirits producers showing a notably higher representation (85.7%). Regarding the accessibility of CSR information, the most common aspect is the existence of a dedicated CSR tab, present in 89.4% of cases. This tab is located in the main menu for 55.3% of the analyzed producers, with beer producers showing a significantly higher presence (66.7%) compared to wine producers (43.3%). Among all types of reports, annual reports are the least represented among alcohol producers. They are most commonly available among beer and spirits producers (63.0% and 60.7%, respectively), while only 7.1% of wine producers publish them.

Table 5 – Formal Aspects of CSR web Communication – Interactivity

Aspect		Relative Number of Companies				χ^2 Test	
		Beer	Spirits	Wine	The Alcohol Industry as a Whole	χ^2	p
Interaktivita							
1.	Links to Corporate Social Media	81,5%	96,4%	83,3%	87,1%	3,297	0,192
1a	Facebook	59,3%	39,3%	60,0%	52,9%	3,128	0,209
1b	Instagram	66,7%	50,0%	63,3%	60,0%	1,806	0,405
1c	X (formerly Twitter)	66,7%	39,3%	46,7%	50,6%	4,408	0,110
1d	YouTube	51,9%	35,7%	40,0%	42,4%	1,571	0,456
1e	LinkedIn	44,4%	85,7% ⁺	46,7%	58,8%	12,494	<0,005
1f	Google+	0,0%	0,0%	0,0%	0,0%	-	-
2.	CSR-Dedicated Tab	85,2%	89,3%	93,3%	89,4%	0,997	0,607
2a	Tab in the Main Navigation Menu	66,7% ⁺	57,1%	43,3% ⁻	55,3%	6,014	0,049
2b	Tab Name						
	Sustainability/Sustainable Development	51,9%	28,6%	63,3%	48,2%	-	-
	CSR /Corporate Social Responsibility	14,8%	14,3%	6,7%	11,8%	-	-
	ESG	3,7%	28,6%	0,0%	10,6%	-	-
	Other	7,4%	0,0%	16,7%	8,2%	-	-
	Do Not Have a CSR-Dedicated Tab	14,5%	7,1%	3,3%	8,2%	-	-
	Responsibility	0,0%	7,1%	6,7%	4,7%	-	-
	Commitments / Our Commitments	0,0%	10,7%	3,3%	4,7%	-	-
	Impact / Our Impact	7,4%	3,6%	0,0%	3,5%	-	-
2c	Number of Clicks to Access the Tab Content	1,22 Clicks (min 1, max 4)	1,36 Clicks (min 1, max 3)	1,63 Clicks (min 1, max 5)	1,41 Clicks (min 1, max 5)	-	-
3.	Press Releases	77,8%	85,7%	76,7%	80,0%	0,770	0,681
4.	Annual Reports	63,0% ⁺	60,7% ⁺	7,1% ⁻	42,4%	23,328	<0,005
5.	CSR Reports	63,0%	71,4%	43,3%	58,8%	5,000	0,082

A superscript symbol indicates that the value significantly differs from the expected frequency under the assumption of the independence model. The "+" symbol in the superscript denotes higher observed frequencies than expected, while the "-" symbol indicates lower observed frequencies than expected.

Source: Own processing

FORMAL ASPECTS OF CSR WEB COMMUNICATION - ORIENTATION

All analyzed alcohol producers have websites available in English, including navigation menus (as per the initial assumption). Conversely, the least represented orientation feature is the presence of a site map. The search function, which significantly improves website navigation, exhibits statistically significant differences among industry segments ($\chi^2=8.861$, $p=0.015$). It is most frequently available among beer producers (66.7%) and least common among wine producers (30.0%). Similarly, the presence of a site map, which serves as an additional navigation aid, is more prevalent among beer producers (59.3%), whereas it is least represented among wine producers (23.3%). A statistically significant difference was identified between these segments based on the Chi-square test ($\chi^2=7.796$, $p=0.020$). For further details, see Table 6.

Table 6– Formal Aspects of CSR web Communication – Orientation

Aspect		Relative Number of Companies				χ^2 Test	
		Beer	Spirits	Wine	The Alcohol Industry as a Whole	χ^2	p
Orientation							
1.	Navigation Menu	100,0%	100,0%	100,0%	100,0%	-	-
2.	Navigation Menu Always Visible	55,6%	64,3%	53,3%	57,6%	0,782	0,676
3.	Search Function	66,7% ⁺	57,1%	30,0% ⁻	50,6%	8,361	0,015
4.	Website Sitemap	59,3% ⁺	46,4%	23,3% ⁻	42,4%	7,796	0,020
5.	Website in English	100,0%	100,0%	100,0%	100,0%	-	-
6.	Website in Other Languages	59,3%	57,1%	66,7%	61,2%	0,614	0,736

A superscript symbol indicates that the value significantly differs from the expected frequency under the assumption of the independence model. The "+" symbol in the superscript denotes higher observed frequencies than expected, while the "-" symbol indicates lower observed frequencies than expected.

Source: Own processing

CONTENT ASPECTS OF CSR WEB COMMUNICATION – GEOGRAPHICAL DIFFERENCES

Table 7 presents differences in the scope of CSR web communication across various CSR areas from the perspective of companies operating in defined geographical regions. For the overall level of CSR communication, the Kruskal-Wallis test confirmed a statistically significant difference at the 5% significance level ($\chi^2=9.300$, $p=0.026$) in the extent of communication among the analyzed regions of alcohol producers. However, post hoc tests indicated that this difference is on the borderline of statistical significance.

Table 7 – CSR Web Communication by Geographical Regions

Area	Average Number of Communicated Activities				Kruskal Wallis test	
	Asia / Pacific	Europe	America	Middle East and Africa	χ^2	p
Economic Responsibility	8,69 ^{c+}	7,03	6,66 ^{a-}	9,50	1,749	0,013
Environmental Responsibility	6,56	6,60	5,78	9,00	7,322	0,062
Ethical Responsibility	3,50	3,11	2,56	5,50	4,363	0,225
Social Responsibility	7,88 ^{c+}	5,71	5,41 ^{a-}	8,50	9,341	0,025
Philanthropic Responsibility	3,38 ^{b+}	1,63 ^{a-}	2,34	3,00	9,769	0,021
Responsible Alcohol Consumption	5,53	4,06	4,44	6,00	2,691	0,422
Total	35,63	28,14	27,19	41,50	9,300	0,026

a. Significantly different from the Asia-Pacific region, where ^{a+} indicates a statistically significantly higher value, and ^{a-} indicates a statistically significantly lower value.

b. Significantly different from the Europe region, where ^{b+} indicates a statistically significantly higher value, and ^{b-} indicates a statistically significantly lower value.

c. Significantly different from the Americas region, where ^{c+} indicates a statistically significantly higher value, and ^{c-} indicates a statistically significantly lower value.

d. Significantly different from the Middle East and Africa region, where ^{d+} indicates a statistically significantly higher value, and ^{d-} indicates a statistically significantly lower value.

Source: Own processing

CONTENT ASPECTS OF CSR WEB COMMUNICATION – DIFFERENCES BETWEEN SEGMENTS

The difference in the overall scope of CSR communication is illustrated in the box plot (see Figure 2). It is evident that spirits and beer producers exhibit similarly high medians of communicated CSR activities, ranging between 30–35 activities. However, the variance among beer producers is slightly larger. The highest observed value (a total of 49 activities) was recorded among beer producers. In contrast, wine producers display the lowest median, which falls below 25 activities (specifically 24). The variance in this segment is smaller compared to the others. Nevertheless, some wine producers engage in extensive CSR communication, though most remain below the average of the other two analyzed segments.

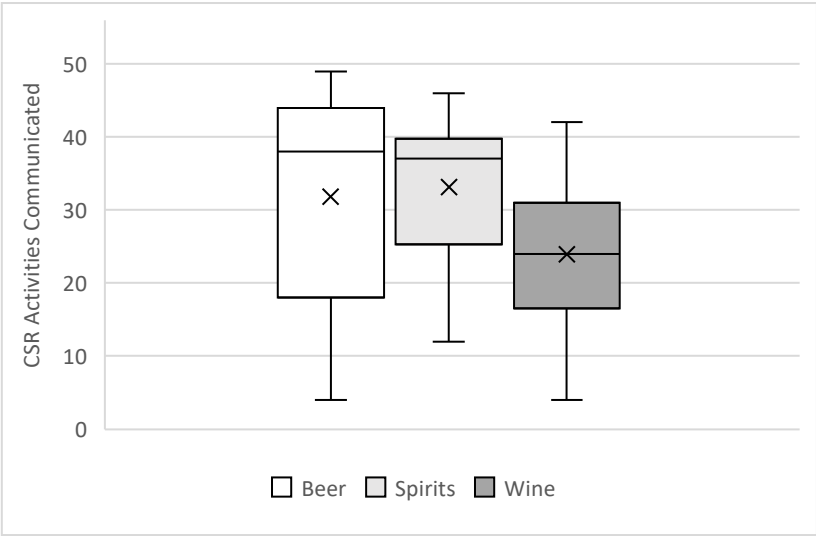


Figure 2 – Comparison of the Number of Communicated CSR Activities Among Analyzed Alcohol Producers

Source: own processing

Table 8 shows that the highest relative number of communicated CSR activities is consistently observed across CSR areas (as well as overall) among spirits producers (59% total), followed by beer producers (57%) and wine producers (43%). The overall level of CSR communication significantly differs between these segments, as confirmed by the Kruskal-Wallis test ($\chi^2=11.665$; $p<0.005$). Wine producers exhibit a lower average number of communicated activities, both overall and across all individual CSR areas. In the philanthropic responsibility and responsible alcohol consumption areas, they communicate significantly fewer activities than the other two sectors. The Kruskal-Wallis test also revealed a statistically significant difference ($\chi^2=6.922$; $p=0.031$) in the communication of social responsibility between alcohol producer segments. However, post hoc tests indicated that this difference is on the borderline of statistical significance.

Table 8 – Average Number of CSR Activities Communicated by TOP Alcohol Producers on Corporate Websites

Area	Average Number of Communicated Activities				Kruskal Wallis test	
	Beer	Spirits	Wine	The Alcohol Industry as a Whole	χ^2	p
Economic Responsibility	7,48	7,82	6,53	7,26	4,467	0,107
Environmental Responsibility	6,30	6,64	6,10	6,34	1,406	0,495
Ethical Responsibility	3,48	3,39	2,30	3,04	4,989	0,083
Social Responsibility	6,52	7,00	4,80	6,07	6,922	0,031
Philanthropic Responsibility	2,70 ^{c+}	2,64 ^{c+}	1,50 ^{a-, b-}	2,26	9,024	0,011
Responsible Alcohol Consumption	5,41 ^{c+}	5,71 ^{c+}	2,67 ^{a-, b-}	4,54	16,754	<0,005
Total	31,89^{c+}	33,21^{c+}	23,90^{a-, b-}	29,51	11,665	<0,005

a. Significantly different from the beer producers' segment, where ^{a+} indicates a statistically significantly higher value, and ^{a-} indicates a statistically significantly lower value.

b. Significantly different from the spirits producers' segment, where ^{b+} indicates a statistically significantly higher value, and ^{b-} indicates a statistically significantly lower value.

c. Significantly different from the wine producers' segment, where ^{c+} indicates a statistically significantly higher value, and ^{c-} indicates a statistically significantly lower value.

Source: Own processing

CONTENT ASPECTS OF CSR WEB COMMUNICATION – DIFFERENCES IN TERMS OF OWNERSHIP

Table 9 shows that, contrary to expectations based on theoretical assumptions about a lower extent of communicated CSR activities in regions with developing economies, Plzeňský Prazdroj, a.s. demonstrates a higher level of CSR communication in half of the analyzed CSR areas compared to its parent company, Asahi Breweries, Ltd., and thus a higher overall level of CSR communication. This result suggests that the CSR strategy of Plzeňský Prazdroj, a.s. is more robust and better communicated in certain areas than that of its parent company.

Table 9 – Relative number of communicated activities in individual CSR areas – comparison of Asahi Breweries, Ltd. and Plzeňský Prazdroj, a.s.

Area	Relative Number of Communicated Activities	
	Asahi Breweries, Ltd.	Plzeňský Prazdroj, a.s.
Economic Responsibility	90,9%	90,9%
Environmental Responsibility	70,0%	90,0%
Ethical Responsibility	57,1%	87,5%
Social Responsibility	75,0%	83,3%
Philanthropic Responsibility	100,0%	66,7%
Responsible Alcohol Consumption	100,0%	100,0%
Total	82,1%	87,5%

Source: Own processing

5.3 Methodological Recommendations

The conducted research has shown that companies in the alcohol industry should emphasize the relevance and significance of CSR communication, not only in terms of content but also in the formal presentation of published information. Based on these findings, several methodological recommendations have been formulated to enhance and effectively manage CSR communication. These recommendations include strategic measures for the efficient management of CSR communication, as well as proposals for

improving both the formal and content aspects of CSR communication. The formal and content-related recommendations are directly derived from the proposed CE3SPRACA evaluation framework, which can also serve as a practical guideline for CSR communication in the alcohol industry.

STRATEGIC RECOMMENDATIONS

Companies are advised to establish a dedicated department or designate a responsible person for coordinating CSR communication, utilize methodological frameworks such as CE3SPRACA, and optimize websites and social media for transparent stakeholder interaction. Key factors include authenticity, a long-term strategy with measurable goals, and collaboration with universities, consulting firms, and industry associations to ensure relevance, efficiency, and credibility of CSR activities.

FORMAL AND CONTENT RECOMMENDATIONS

Companies should ensure that their websites meet specific formal (technical) requirements that contribute to effective and engaging CSR communication. The CE3SPRACA methodological framework can serve as a practical guide for implementation.

From the perspective of content aspects of CSR communication in the alcohol industry, the key recommendation is to align communication with the CE3SPRACA framework, as it covers all six key areas of corporate social responsibility. CE3SPRACA provides companies with clear guidelines for identifying and communicating activities within each of these areas.

Conclusion

The issue of CSR communication has been at the center of attention for researchers worldwide in the new millennium (Schröder, 2021; Cording et al., 2014; Podnar, 2008). However, their conclusions cannot be universally generalized, as previous research has devoted limited attention to companies with a weak reputation, particularly those in controversial industries (Grougiou et al., 2016). The conducted literature review revealed that the alcohol industry—one of the controversial sectors—has received particularly limited research focus.

This dissertation expands knowledge on CSR communication, particularly in the context of the alcohol industry, offering a new perspective on the formal and content aspects of CSR web communication. A comprehensive literature review based on nearly 300 academic sources from both international and domestic authors provided a structured overview of theoretical insights into socially responsible communication, with a focus on CSR strategies in the alcohol industry. This allowed for the specification of principles and strategies relevant to CSR communication in this specific sector. As part of the research, the CE3SPRACA framework was developed, respecting the unique characteristics of the alcohol industry and introducing innovative approaches for evaluating the formal and content aspects of CSR web communication in this controversial sector. CE3SPRACA serves not only as a tool for assessing CSR web communication but also as a practical instrument for improving CSR communication

within companies in the alcohol industry. Furthermore, the methodological recommendations formulated in this study offer practical guidance for enhancing CSR communication, making them applicable not only to alcohol industry companies but also to a broad spectrum of businesses.

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List of Students' Published Works

1. Kocúriková, A., Kopřiva, J., & Tetřevová, L. (2024). Web komunikování společensky odpovědných aktivit firem – historie, současnost a budoucnost. In: L. Tetřevová, & R. Evans (eds.). *Směrem k udržitelnému a regenerativnímu rozvoji a společnosti – Společenská odpovědnost jako potenciální cesta*. Pardubice: Univerzita Pardubice, s. 71–82. ISBN 978-80-7560-516-0
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