

Review

Unlocking the Power of Corporate Social Responsibility Communication in the Online Sphere: A Systematic Exploration

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Abstract: Socially responsible behavior is evolving due to changing economic, social, and environmental landscapes. This has led to a growing interest in sharing corporate social responsibility activities online, known as CSR (corporate social responsibility) web communication. However, there has not been a comprehensive study that has provided a complete synthesis of knowledge in this field or has outlined research trends, existing gaps, and future directions. Through a systematic review of 141 articles published from 2006 to 2023, four core research themes were identified: (1) motives behind CSR web communication, (2) evaluation of the level of CSR web communication, (3) the role of stakeholders in the process of CSR web communication, and (4) CSR web communication strategy. The scattered research highlights the need for more focused investigation. In particular, future research should focus on understanding what stakeholders require in CSR web communication, evaluating how they perceive its value and benefits, and investigating the relationship between CSR web communication and a company's economic performance.

Keywords: corporate social responsibility; corporate websites; web communication; literature review



Citation: Kocurikova, A.; Kopriva, J.; Tetreva, L. Unlocking the Power of Corporate Social Responsibility Communication in the Online Sphere: A Systematic Exploration. *Sustainability* **2024**, *16*, 2296. <https://doi.org/10.3390/su16062296>

Academic Editor: Flavio Boccia

Received: 12 February 2024

Revised: 8 March 2024

Accepted: 8 March 2024

Published: 10 March 2024



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1. Introduction

Famine, lifestyle diseases, forced labor and child labor, xenophobia, racism, resource, and energy problems, or environmental problems such as global warming, the accumulation of waste, air pollution, pollution, and lack of drinking water lie at the root of an increasingly pronounced demand for socially responsible behavior by all economic entities, especially companies. Customers, investors, employees, governments, and the community expect and often demand to be truthfully informed about all relevant CSR activities [1]. A topic that has gained prominence in recent years is CSR communication. This is a relatively new area of focus that began to attract attention at the beginning of this century [2]. According to Gray et al. [3] (p. 3), CSR communication represents “the process of communicating the social and environmental effects of organizations’ economic actions to particular interest groups within society and to society at large”. In the early stages of CSR communication, traditional communication channels were predominant [4], but from the latter half of the first decade of this century, online CSR communication started to emerge [5].

Corporate websites play a fundamental role in CSR communication and are the most utilized medium for conveying CSR messages [6,7]. According to Coombs and Holladay [8], this represents a key communication platform for sharing information about CSR activities. In relation to CSR communication, corporate websites are considered an ideal [9], privileged [10], and effective [11] communication channel. The reason why they are seen in such a positive light is that they are publicly accessible [7,12], making it possible to reach out to different stakeholders [12], and to do so at a low cost [7]. In addition to this, websites allow companies to have control over the content and form of the news that is published [11,13]. This allows them to present the CSR information that they want, in

the scope and structure which they require and at the appropriate time [8,14,15]. Finally, websites also offer the option of being interactive [7].

Although there has not been a high-quality study yet that provides a comprehensive overview of CSR web communication, identifies current research directions and gaps, and suggests future research directions in this area, there is a growing demand for more thorough research from the academic community, business managers, and policymakers. This indicates that there is currently an insufficient foundation for conducting a more comprehensive investigation into this issue. Such an inquiry could facilitate broader specialized discourse on this socially beneficial topic and stimulate further research efforts.

The necessity for such research arises from various factors. It is evident that socially responsible behavior is becoming an existential necessity for every company [16]. However, companies must not only engage in suitable socially beneficial activities but also effectively communicate these endeavors [17]. This is the only way they can share the benefits of these activities, such as enhancing their reputation [18,19], strengthening their image [20,21] and legitimacy [22,23], increasing their competitiveness [24,25] or building positive relationships with customers [26], investors [27], employees [28], and other stakeholders [29]. However, the level of CSR (web) communication remains notably low across many countries and sectors [30]. Ensuring long-term success in this area requires continuous innovation, both from the point of view of CSR activities and from the point of view of CSR communication [17]. Creating a comprehensive overview of the current knowledge on CSR (web) communication is essential for developing effective and modern approaches. This includes identifying current trends and exemplary practices in CSR web communication. The increasing need for broader discussions on this matter is also emphasized by policymakers, notably within the frameworks of the European Commission, the United Nations, and the OECD [31].

The authors aim to describe the current state of knowledge regarding CSR web communication, highlight the primary directions of existing research, identify research gaps, and suggest directions for future research in this area. Thus, the following research questions were defined:

1. What are the main findings and directions of studies conducted on this topic to date?
2. What are the theoretical points of departure for research into the given issue?
3. What are the inconsistencies, if any, in studies on this topic to date?
4. Which topics have not been given sufficient attention by authors to date?
5. Which directions should research into this area take in the future?

For this purpose, a systematic literature review was conducted of relevant articles published in journals registered in the Web of Science database. The following text contains specifications of the applied methodology, results of content analysis, discussion, and conclusions. The findings of this study contribute to the advancement of knowledge from both theoretical and practical perspectives. Theoretically, this study provides a comprehensive and systematic overview of the existing knowledge on CSR communication. It presents insights into the evolution of motivational concepts, summarizes key aspects of CSR efforts, and highlights changes in stakeholder engagement and applied communication strategies. Simultaneously, it identifies research gaps and delineates potential directions for future investigations. Consequently, the article serves as a source of original and valuable insights for researchers in the field. From a practical standpoint, this study presents findings that can be utilized as exemplary cases of best practices for corporate managers seeking to enhance their CSR performance.

2. Materials and Methods

Considering the established objective of this research, a literature review was chosen as the method, referred to as a systematic [32], research [33], or standalone [34] literature review. This represents “a systematic, explicit, and reproducible method for identifying, evaluating, and synthesizing the existing body of completed and recorded work produced by researchers, scholars, and practitioners” [33]. Its aim is not solely to analyze and

synthesize the findings published within a specific area of research but also to scrutinize the coherence or disparity in prior research and to identify research gaps that necessitate further research endeavors [35]. However, systematic literature reviews have the potential to be significant “paradigm shifters”, as has been demonstrated in the past [36]. By improving the knowledge base [37], they contribute to theory development and provide insights for policymaking and practical applications [37].

As far as the process of systematic review is concerned, our study followed the framework recommended by Jesson et al. [38], which includes the following six phases: (1) mapping the field through a scoping review, (2) comprehensive search, (3) quality assessment, (4) data extraction, (5) synthesis, and (6) write up. Practical procedures utilized by Creevey et al. [39], Durst and Runar [40], or Menghwar and Daood [41] in applying this framework were also taken into consideration. The findings of other authors who conducted systematic reviews in related fields were also utilized. This pertained particularly to studies conducted by Agudelo et al. [42], Schaltegger et al. [43], and Rodrigues and Mendes [35]. The systematic review process drew upon the contributions of these researchers from both meritorious and formal perspectives.

During the first phase, the research questions, the scientific database for searching for academic publications, the keywords that would be searched for, and a set of inclusion and exclusion criteria were defined. The overall research concept was defined, and the study’s development process was overseen by the third author of the article, who has extensive experience researching and publishing in the field of CSR web communication and is thus highly knowledgeable about the subject matter.

The research questions have been formulated, as already presented in the introduction. The Web of Science (WoS) database was chosen for the search, which as stated by Thomas and Tee [44] (p. 3), “is generally considered the most comprehensive database for scholarly work and covers thousands of journals, typically including the most prominent”. This is one of the most highly respected scientific databases which contains the most influential and credible articles which have undergone a rigorous evaluation process [35]. Three groups of terms were searched for as keywords: (1) “CSR” OR “corporate social responsibility” AND (2) “communication” AND (3) “web” OR “webpage” OR “webpages” OR “website” OR “websites”. These keywords were searched for in the “Topic” fields. To ensure that the literature review was rigorous, it was determined that only publications of the “Articles” type would be included in the analysis. It was also determined that only articles published in English would be included in the analysis. The analysis comprised articles that met the aforementioned criteria and were published in journals indexed in the WoS database from 2000 to 31 December 2023, which marked the end of data collection.

During the second stage, articles meeting the established criteria were sought out (Table 1). A total of 400 articles were found. A total of 59 proceedings papers and 40 articles which were not published in English were excluded. Overall, 301 records were included in the first screening.

Table 1. Selection criteria for the systematic review.

Issue	Selection Criteria
Publication type	Peer-reviewed academic articles
Content covered	CSR web communication
Timeframe covered	1 of January 2000 to 31 of December 2023
Language	English
Availability	Full text available online
Type of study	Empirical and theoretical studies
Research methodology	Qualitative and quantitative studies

During the third phase, 199 articles were chosen after reviewing all abstracts. A total of 102 irrelevant articles were excluded. These primarily consisted of articles discussing CSR communication on social networks or focusing on socially responsible communication

conducted by entities other than companies, such as governments [45–47] or universities [48,49]. Following this, the authors carefully reviewed the 199 articles selected during the initial screening. However, certain articles covered different topics related to the concept of CSR, corporate communication in general, or other channels of CSR communication, or only tangentially addressed aspects of CSR web communication, and were consequently excluded. After thoroughly reading the full texts, 58 articles were discarded due to irrelevance and quality concerns. As a result, the systematic literature review comprised 141 articles (Table 2).

Table 2. Overview of the systematic review process.

Description	Web of Science
Search query	400
Data cleaning. Adjustment to exclude non-scientific journal publications	59
Data cleaning. Adjustment to exclude non-English articles	40
Records for the first screening	301
Exclusion based on abstract review	102
Records for full-text reading and quality assessment	199
Exclusion based on full-text review	58
The final number of records	141

Afterward, an Excel (version 2402) spreadsheet was created, detailing the thematic area, article type, methodology, industry, and regional focus for each article. Additionally, a summary of the key contributions of each article was provided. Tables and notes outlining the pertinent findings from the relevant articles were also generated using MS Word (version 2402). This marked the culmination of the data extraction process. In this phase, the content analysis method was employed. This research technique aims to analyze published findings objectively and systematically [50] and generate replicable and valid inferences based on these findings [51]. Content analysis not only enhances our understanding of the phenomenon under analysis but also often yields new insights [52].

The fifth phase focused on synthesis. Through synthesizing the data extracted from the analyzed articles, four core thematic areas of research on CSR web communication were identified: motives behind CSR web communication; evaluation of the level of CSR web communication; the role of stakeholders in the process of CSR web communication; and CSR web communication strategy. Additionally, we summarized the current state of knowledge in these areas, delineated their research gaps, and proposed potential directions for future research. The following text represents the output of the sixth and final phase of the systematic review. This section may be organized into subheadings and should offer a concise and precise overview of the experimental findings, their interpretation, and the experimental conclusions drawn from the study.

3. Results

3.1. General Overview

The first article meeting the established criteria on CSR web communication was published in 2006 by Branco and Rodrigues [53] in *Corporate Communications: An International Journal*. The most recent article is an article by Kim et al. [54], published in *Sustainability*. The trend in the number of articles on CSR web communications from 2006 to 2023 is apparent from Figure 1. The figure illustrates a notable upward trend in the number of publications, with the highest number of articles on this topic being published in 2019 and 2020 (20 articles in both cases).

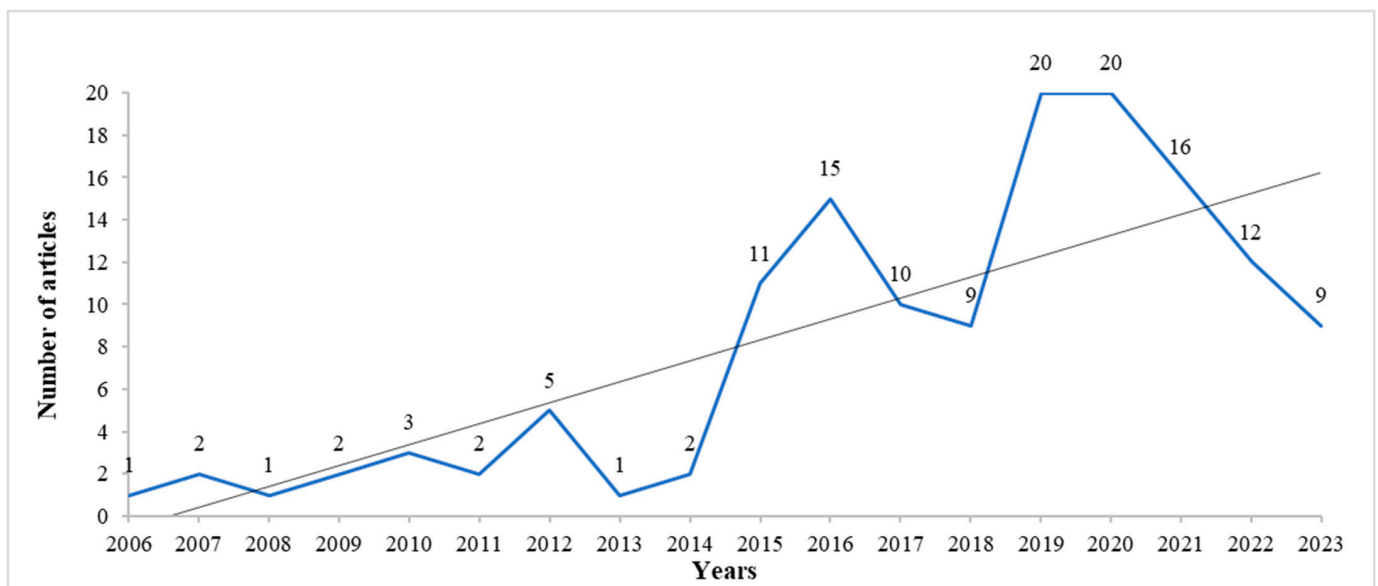


Figure 1. Evaluation of publications on CSR web communication.

3.2. Directions for Research into CSR Web Communication

The content analysis revealed the following thematic areas explored by authors in studies on CSR web communication conducted to date.

3.2.1. Motives behind CSR Web Communication

The authors of the analyzed studies discuss several motives behind CSR communication. These are mainly discussed in the context of other topics relating to CSR web communication (66 articles, i.e., 46.8%). The motives behind CSR web communication constituted the main topic in 12 of the analyzed articles.

The motives driving CSR web communication can be categorized into business benefits or social benefits [55]. The analysis (see Table 3) indicates that authors primarily focus on business benefits, which are deemed crucial from a business perspective [55]. In the studies examined, the authors specifically emphasized the business benefits stemming from CSR web communication with customers, e.g., [23,53,56]. Somewhat neglected are the business benefits that arise as a result of CSR web communication with investors and employees.

Nevertheless, a well-designed CSR communication strategy can positively impact investors' investment decisions, consequently leading to a higher share turnover, an increased market value of company shares, and a lower bid-ask spread of its share prices [57]. On the contrary, failure to communicate CSR activities may result in negative reactions among investors. For instance, some investors may exclude companies that do not submit a Communication on Progress to the United Nations Global Compact before the deadline from their portfolios [58]. A well-defined CSR web communication strategy can also positively impact the behavior and attitude of current and potential employees [55], aligning with stakeholder theory. Additionally, CSR web communication can contribute to building a global corporate citizen identity, leveraging the global reach of web communication [59], which, in turn, aligns with legitimacy theory. However, the aspect of social benefits, which is fundamental within the concept of CSR, has been largely overlooked in the studies conducted thus far on CSR web communication.

Table 3. Motives behind CSR web communication.

Motives behind CSR Web Communication	N° of Articles	Authors (Year)
Reputation building	37	e.g., Carmo a Miguéis [60], Hoffmann and Kristensen [20], Amaladoss and Manohar [61], Dincer, C. and Dincer, B. [62]
Managing legitimacy	30	e.g., Du et al. [63], Sorour et al. [64], Maier and Ravazzani [23], Branco and Rodrigues [53]
Image strengthening	26	e.g., Carmo a Miguéis [60], Tetreova and Patak [65], Kalinowska-Zeleznik et al. [66], Lattemann et al. [67]
Building competitive advantage	8	e.g., Esposito et al. [56], Vollero et al. [25], Okoe and Boateng [29]
Improving corporate transparency	6	e.g., Tetreova et al. [68], Rahim and Omar [69], Frostenson et al. [12]
Corporate identity building	5	e.g., Ageeva et al. [70], Vilar and Simão [10], Bravo et al. [71]
Brand building	6	e.g., Georgiadou [72], Iaia et al. [73], Farivar and Scott-Ladd [74], Kunz et al. [75]
Credibility building	5	e.g., Maier and Ravazzani [23], Rahim and Omar [75], Kunz et al. [75]
Creating social values/benefits	5	e.g., Roy et al. [76], Lopez, [77], Guan et al. [78]
Increasing customer loyalty	4	e.g., Moure [19], Gurlek et al. [79], Boateng [27]
Enhancing economic performance	3	Sciarelli et al. [80], Hoffmann and Kristensen [74], Farivar and Scott-Ladd [74]
Influencing employees' behavior/attitudes	3	Roy and Quazi [55], Maier and Ravazzani [23], Lee-Wong and More [28]
Attracting and retaining competent employees	3	Vollero et al. [25], Tomaselli et al. [4], Boateng [27]
Reducing information asymmetries	3	Carmo a Miguéis [60], Chantziaras et al. [81], Chen et al. [82]
Increasing customer trust	2	Topic and Tench [83], Hong and Rim [83]
Support for social recognition	2	Moure [19], Kalinowska-Zeleznik et al. [66]
Support for the perception of the company as socially responsible	2	Amo-Mensah and Tench [84], Kochhar [84]
Accessing new markets	1	Esposito et al. [26]
Influencing consumer behavior	1	Okoe and Boateng [26]
Increasing customer satisfaction	1	Vollero et al. [27]
Attracting investors	1	Boateng [27]
Protecting shareholder value and investor goodwill	1	Appiah et al. [85]
Building mutual relationships with different stakeholders	1	Okoe and Boateng [29]
Faster information dissemination	1	Rahim and Omar [55]
Creating awareness	1	Roy and Quazi [55]
Mitigating risks of negative publicity	1	Chong et al. [86]
Covering externalities	1	Roy and Quazi [55]
Strengthening credibility	1	Farivar and Scott-Ladd [74]
Support for the perception of the company as a member of society	1	Dincer, C. and Dincer, B. [62]
Winning community support	1	Boateng [27]

Table 3. Cont.

Motives behind CSR Web Communication	N° of Articles	Authors (Year)
Improving the social and economic health of the local community	1	Vollero et al. [82]
Achieving the targets of sustainable development	1	Chen et al. [82,87]
Maximize the impact of corporate social programs	1	Siaw et al. [87]
Ethical obligation	1	Kim and Kim [88]
Building positive relationships with stakeholders	1	Vavra et al. [89]
Betterment of society	1	Khan et al. [90]
Avoiding political costs	1	Carmo a Miguéis [60]

3.2.2. Evaluation of the Level of CSR Web Communication

The authors evaluated the level of CSR web communication from various perspectives, typically focusing on content aspects. Topics relating to the evaluation of the content aspects of CSR web communication, especially the evaluation of the extent and structure of communicated CSR activities, were addressed in 59 of the analyzed articles (41.8%).

The authors also focused their attention on the evaluation of content aspects in combination with technical aspects (fifteen analyzed publications, i.e., 10.6%). To a limited extent, they focused on the evaluation of technical aspects (three analyzed publications, i.e., 2.1%) and linguistic aspects (two analyzed publications, i.e., 1.4%) of CSR web communication.

In assessing the content aspects of CSR web communication, the authors evaluated the scope and structure of CSR activities communication based on various factors such as individual CSR areas and activities, size of companies, type of ownership, the location in which the company operates, or various industries.

Evaluation of the Content Aspects of CSR Web Communication from the Point of View of CSR Areas and Activities

The authors paid special attention to the evaluation of the overall scope and structure of CSR web communication according to individual areas and activities. Lock and Araujo [91] assessed the communication practices of the 24 most profitable companies in Europe from this standpoint. Their findings indicated that companies primarily prioritize communicating activities related to economic responsibility on their corporate websites, followed by social responsibility area, and finally, environmental responsibility area. The same conclusion was reached by Ruban and Yashalova [92] evaluating the CSR communication of the leading hydrocarbon corporations. The same conclusion was also reached by Sorour et al. [64] when evaluating the CSR web communication of Egyptian banks. Their findings show that the areas communicated most include “Managing relationships with key stakeholders”, i.e., the area of economic responsibility and “Moral—Addressing gaps in public services” and “Moral—Contributing to arts/culture”, i.e., the area of philanthropic responsibility and the area of (external) social responsibility in the 3P concept. The predominant emphasis on economic responsibility in CSR web communication is confirmed by other researchers, although the prioritization of other CSR areas may vary. A study conducted by Kunz et al. [75] demonstrates that the top 100 companies in the Czech Republic primarily communicate activities related to economic responsibility, followed by activities pertaining to environmental and social responsibility. The dominant role of economic responsibility is also confirmed by Moisescu [93], using the example of travel agencies in Romania, who describes the approach of these companies to CSR web com-

munication as market oriented. Capriotti and Moreno [94] further affirm the dominant role of web communication regarding activities related to economic responsibility while highlighting the minimal attention given to the communication of activities concerning ethical responsibility. They illustrate this using an example of companies listed on the Spanish stock market index.

A different conclusion was reached by Dodds et al. [6], evaluating the CSR web communication of festivals in Canada, and by Jain and Winner [95], evaluating the level of CSR web communication of companies operating in India. Their research indicates that activities related to environmental responsibility are communicated most extensively. Dodds et al. [6] specify that this primarily involves transportation initiatives (such as promoting walking, carpooling, or car-free options, including public transport, as well as providing bike parking) and waste management practices (including recycling and composting). The importance of communicating environmental responsibility in the context of environmentally sensitive companies such as those in the chemical industry is also highlighted by Tetrevova [96]. Studies by Tetrevova et al. [68,96] generally reveal a considerable extent of CSR web communication regarding economic and environmental responsibility activities, alongside a minimal extent of communication regarding ethical responsibility initiatives.

However, there are also studies that assert the widest scope of CSR web communication lies in the area of social responsibility, or more specifically, philanthropic responsibility. Ertem-Eray [59] identified the greatest scope of communication in the field of social responsibility when evaluating the CSR web communication of Amazon and Walmart. Alternatively, the study conducted by Ingenhoff and Koelling [97], which assessed CSR web communication by media organizations in selected Western European countries, also demonstrates the broadest scope of communication regarding socially responsible activities. An interesting finding was reached by Levkov and Palamidovska-Sterjadovska [98], according to which banks in the Western Balkans communicate community involvement, i.e., their philanthropic responsibility, to the greatest extent. On the contrary, they communicate activities in the field of economic responsibility to the least extent. Community involvement has also played a primary role in the past for Portuguese banks, as confirmed by the study conducted by Branco and Rodrigues [53]. A similar conclusion was drawn from the perspective of the top 100 Ghanaian companies by Amo-Mensah and Tench [99]. Their study documents that these companies have historically communicated philanthropic activities to the greatest extent.

Some authors do not conduct comprehensive evaluations of CSR web communication, but instead focus solely on evaluating specific areas of CSR. The dominant focus is on the area of environmental responsibility. Fernández-Vázquez [24] evaluated CSR web communication of environmental responsibility by the largest polluters in the world. The evaluation of CSR web communication in this area was also dealt with by McCullough et al. [100], this being from the point of view of North American sports organizations and Ramya et al. [101] from the point of view of leading manufacturing and IT organizations operating in India. An evaluation of the level of CSR web communication in the field of social responsibility was performed by Maier and Ravazzani [23]. Chalmeta and Viinikka [102] then focused their attention on the area of philanthropic responsibility.

Evaluation of the Content Aspects of CSR Web Communication—The Role of Size, Type of Ownership, and Location of the Company

While evaluating the content aspects of CSR web communication, authors have often analyzed the impact of size, type of ownership, and the location of companies on the scope of CSR communication.

As far as size is concerned, most studies focus on the issue of evaluating the level of CSR web communication from the point of view of large companies. One very neglected area is the CSR web communication of small- and medium-sized enterprises (SMEs). Only Dincer, C. and Dincer, B. [62], Ettinger et al. [103], Moisescu [93], and Okoe and Boateng [29] have exclusively focused on the topic of SMEs. However, some authors have included a

comparison of CSR web communication levels between SMEs and large companies in their studies. Studies conducted by Branco and Rodrigues [53], Carvalho et al. [104], Du and Vieira [105], Fallah and Mojarrad [106], Finegold et al. [107], Iazzi et al. [108], Tetreva [96], Vrontis et al. [109], and Vveinhardt et al. [110] show that large companies achieve higher levels of CSR web communication compared to small- and medium-sized enterprises.

The level of CSR web communication is usually also positively influenced by the existence of a foreign owner. Vveinhardt et al. [110] document the positive influence of a foreign owner on the level of CSR web communication using the example of agricultural enterprises operating in Lithuania. The positive influence of foreign ownership on the scope of CSR web communication is also confirmed by the study conducted by Boateng [27] on a sample of banks operating in Ghana or the study conducted by Kunz et al. [75] on a sample of the top 100 companies operating in the Czech Republic. However, according to Appiah et al. [85], foreign owners do not contribute enough towards raising the level of CSR web communication, as illustrated by the example of banks in Ghana. According to their perspective, political authorities in the country should thus implement appropriate regulatory measures. The authors (Bilowol and Doan [111]; Chaudhri and Wang [112]; Frostenson et al. [12]; Laidroo and Oobik [113]; Lopez [77]; Roy and Quazi [55]; and Szanto [114]) also examine the contributions of multinational corporation subsidiaries to enhance the level of CSR web communication in the countries where they operate. In the majority of cases, these studies confirm the positive impact of multinationals on the level of CSR web communication in the countries where their subsidiaries operate. However, as Szanto [114] documents using Hungary as an example, the level of CSR web communication of these subsidiaries is significantly lower compared to their parent companies. Multinational corporations adjust the level of CSR web communication to match the standards prevalent in the country of operation, as demonstrated by Bilowol and Doan [111] with the case of Starbucks in Vietnam, Chaudhri and Wang [112] with global IT companies in India, and Laidroo and Oobik [113] with Baltic banks and their Nordic headquarters.

Regarding ownership type, the beneficial influence of state ownership on the level of CSR web communication is evidenced by Jain and Winner [95] with companies in India, Aray et al. [115] with Russian companies, and Georgiadou and Nickerson [116] with banks in the United Arab Emirates. However, Kunz et al. [75] came to the opposite conclusion when examining the level of CSR web communication of the top companies operating in the Czech Republic. The authors also examined the influence of other types and characteristics of ownership on the level of CSR web communication. Iaia et al. [73] identified a greater scope of CSR activities communicated on the websites of family businesses as compared to the scope of CSR activities communicated on the websites of non-family businesses, using the example of Italian wine companies. The effect of ownership characteristics on the level of CSR web communication was also investigated by Fallah and Mojarrad [106], who concluded that ownership concentration positively affects the level of CSR web communication of the largest polluters in Iran.

Differences are also evident from the perspective of individual countries and continents (Branco et al. [117]; Finegold et al. [107]; Hetze and Winistörfer [118]; Iazzi et al. [108]; Laidroo and Sokolova [119]; Tang et al. [120]; Vilar and Simão [10]; Wanderley et al. [121]; and Woo and Jin [122]). The study by Vilar and Simão [10] shows that major differences are evident between the scope of CSR web communication in Europe, North America, Central and South America, and Oceania, and on the other hand, in the former USSR, South Asia, and Africa. Finegold et al. [107] confirm differences in the level of CSR web communication between coordinated market economies such as Germany and liberal market economies such as the USA. The authors (Branco et al. [117]; Kochhar [84]; and Vilar and Simão [10]) generally agree that the scope of CSR web communication is positively correlated with the development index of the given country. This fact determines the regional focus of the published papers. Particular attention is paid to the evaluation of the level of CSR web communication in emerging countries such as Bangladesh [55,76],

Egypt [64], Ghana [26,27,29,85,99], India [101], and Iran [74,106]. The authors also focus on post-communist countries such as Russia [115], Ukraine [68], Lithuania [110], Poland [123], the Czech Republic [65,68,75], Romania [93], Bosnia and Herzegovina, Kosovo, Montenegro, Macedonia, and Serbia [98]. These are countries where the level of CSR web communication is declared to be low. Attention is also paid to the comparison of the level of CSR web communication in developed and emerging countries, as seen in studies by Ageeva et al. [70], Tang et al. [120], or Topic and Tench [124].

The authors try to identify examples of good practices of CSR web communication not only from the point of view of developed countries but also from the point of view of global or national top companies. Smith [125] or Chalmeta and Viinikka [102] for example focused their attention on the top companies in the world, assessing the level of CSR web communication of the top 500 American corporations according to the Fortune 500. The top companies in the world were also the subject of a study by Lock and Araujo [91], who evaluated the 24 most profitable companies in Europe according to the Forbes ranking, Losa-Jonczyk [126] who evaluated the Big ICT Four (Amazon, Apple, Google, and Facebook), or Hetze and Winistörfer [118], who evaluated the 200 largest banks in the world. The evaluation of the level of CSR web communication by top national companies has been the subject of research, for example, by Seiler and Bortnowska [123] who selected a sample of the 200 largest companies operating in Poland, or Moiescu [93] who examined a sample of the top 20 travel agencies in Romania. However, the subject of research was usually a sample of the top 100 companies, as illustrated by the following list: Amo-Mensah and Tench [99] evaluated the top 100 companies operating in Ghana, Kunz et al. [75] focused on the top 100 companies in the Czech Republic, Kumar and Kidwai [21] evaluated the top 100 companies in India, and Tetrevoa et al. [68] compared the level of CSR web communication of the top 100 companies in the Czech Republic and Ukraine. The researchers also used samples of the top responsible companies to identify examples of good practice. In this case, the subject of the research was most often companies included in the Dow Jones Sustainability World Index. This sample of companies was chosen by Chen et al. [82], Lopez [77], Palazzo, et al. [127,128], and Vollero et al. [25]. The top responsible companies at a national level were then investigated by Farivar and Scott-Ladd [74], who focused their study on all 23 Iranian companies named as National Excellence Award winners in the CSR report of Iran in 2009.

Evaluation of the Content Aspects of CSR Web Communication—The Role of Industry

The evaluation of the content aspects of CSR web communication involves companies from various industries. The analyzed studies primarily covered companies across different industries (20 out of 56 studies). They also included studies focusing on banks (8 out of 56 studies), companies operating in the food industry (4 out of 56 studies), and tourism companies (4 out of 56 studies). Attention was also focused on companies in controversial industries [25], such as chemical or energy companies, gambling operators, or agricultural enterprises. However, specific types of organizations such as sports clubs [129] or festival operators [6] have also been the subject of research.

The analyzed studies show that the scope and structure of information about CSR activities communicated on corporate websites varies according to the industry in which the companies operate [67,121]. Lattemann et al. [67] concluded that companies in the manufacturing sector, which encounter environmental, labor, and social issues more prominently, exhibit a greater focus on CSR web communication compared to companies in the service industries. In this context, Wanderley et al. [121] draw attention to the difference between the scope and structure of CSR web communication of B2C and B2B companies.

CSR web communication plays a distinctive role for companies in controversial industries, as indicated by the volume of papers published on this subject. In this regard, some authors discuss this matter concerning socially sensitive industries overall, like Lock and Araujo [91]. Others concentrate on specific controversial sectors, whose products or services negatively affect human health. Guan et al. [78], Kim et al. [54], and Tetrevoa

and Patak [65] are among those authors, examining CSR web communication within the gambling sector in China, the USA, and the Czech Republic. Among these authors are also Ban [130] and Martinez-Sala et al. [131], who examined the CSR web communication of global fast food operators and those in Spain, respectively. The authors' attention has also focused on industries classified as environmentally sensitive. Hoffmann and Kristensen [20] evaluated the approach taken toward CSR web communication by the global enterprise Royal Dutch Shell (oil and gas industry). Weder et al. [132] evaluated the level of CSR web communication of energy suppliers in Austria, France, Germany, Italy, Korea, Russia, Sweden, and the USA. Tetrevova [96] evaluated the level of CSR web communication of companies operating in the chemical industry in the Czech Republic.

These studies indicate that, in accordance with legitimacy theory, companies in controversial industries tend to focus more on their CSR web communication, particularly in areas related to their social sensitivity. Therefore, gambling operators pay special attention to the communication of responsible gambling and philanthropic responsibility [54,65]. Companies in the chemical industry [96], the oil and gas industry [20], the energy, mining, construction, and transport industries [86], the agricultural industry [86,110], and the meat industry [133], as well as manufacturing companies which are considered to be significant polluters [21], emphasize the communication of activities in the field of environmental responsibility.

Evaluation of the Technical Aspects of CSR Web Communication

Beyond scrutinizing the content aspects of CSR web communication, the authors of the analyzed publications also delved into the evaluation of the technical aspects. Georgiadou and Nickerson [116] assessed the "prominence" of CSR communication by considering three aspects of CSR communication. These aspects included the number of clicks leading to the primary link of CSR, the location of the primary link, and the term used to refer to CSR. Chong and Rahman [57] also used three aspects for the evaluation of CSR web communication. The first two were identical to the aspects evaluated by Georgiadou and Nickerson [116]. The third aspect was media, specifically CSR-related photographs, CSR-related videos, media releases, CSR/sustainability commentary (on the webpage), stand-alone CSR/sustainability reports (in pdf or web link), and annual reports (in pdf or web link). The number of clicks is a very popular tool for evaluating the technical level of CSR web communication and has been used, among others, by Gazzola et al. [134]. Three aspects of a technical nature were also chosen by Chen et al. [82] for the evaluation of the quality of CSR web communication. However, these aspects were of a complex nature, encompassing technical quality (e.g., user-friendly interface), information quality (e.g., periodic webpage updates), and service quality (e.g., availability in foreign languages). Technical aspects of CSR web communication were also evaluated by Esposito et al. [56], specifically technology (e.g., fast download of the main website, use of video files), interactivity with users (access to social networks—Facebook, Twitter, Instagram, etc.), navigability (e.g., web map/table of contents, website in English). The broadest perspective on the evaluation of the technical aspects of CSR web communication was offered by Vollero et al. [135], whose coding scheme includes three dimensions and eleven macro items.

It should be noted that some authors used the benefits of a combination of these approaches to evaluate the level of CSR web communication. For instance, Garcia et al. [133] and Chaudhri and Wang [112] evaluated the level of CSR web communication by considering both the content and the technical aspects of the communication. A distinct approach to the evaluation of the level of CSR web communication was the evaluation of the terminology used, as demonstrated in studies by Canizares [136] and Smith [125].

3.2.3. The Role of Stakeholders in the Process of CSR Web Communication

The authors also paid attention to the role of stakeholders in the process of CSR web communication. This topic was addressed in 11 of the 141 studies analyzed (7.8%).

Iaia et al. [73] and Vrontis et al. [109] discuss the positive impact of broader stakeholder engagement on CSR communication, aligning with stakeholder theory. This is because involving stakeholders in CSR communication leads to a greater social impact [77]. Lang and Ivanova-Gongne [137] and Hetze et al. [138] therefore call for greater stakeholder involvement in the process of CSR communication. In this context, Lang and Ivanova-Gongne [137] emphasize the importance of considering “stakeholder networks”. These authors, as well as Iazzi et al. [108], address the issue of stakeholder engagement in the process of CSR web communication in general from the point of view of all stakeholders. However, some authors focus solely on specific stakeholders, such as Chantziaras et al. [139], who examine the role of trade unions, and Chong and Rahman [57], who focus on investors.

Moreover, the authors also investigated other aspects related to stakeholders. Parker et al. [140] explored the role of stakeholders from the point of view of SMEs, concluding that the primary focus of CSR web communication by Australian SMEs is on the local community, employees, customers, and the environment. A limited number of authors focused on stakeholder attitudes towards CSR web communication. Hong and Rim [83] were among the first to examine stakeholder attitudes, particularly customer attitudes towards CSR web communication. Through a questionnaire survey involving customers of Wegmans Food Markets, Inc. in Syracuse, NY, USA, they concluded that effective CSR web communication could serve as a public relations tool. This issue has been examined in greater depth by Andreu et al. [141] and Okoe and Boateng [29]. Andreu et al. [141] evaluated customer attitudes toward CSR web communication using a sample of employees at one of the large state universities in the USA. They conclude that consumer reactions to CSR depend on three factors: type of CSR stimuli (environment related or employee based), message appeal (rational or emotional), and type of service (hedonic or utilitarian). Okoe and Boateng [29] analyzed the CSR information needs of customers of microfinance institutions in Ghana from the point of view of physiological, affective, and cognitive CSR information. In this regard, they determined that the CSR information requirements of microfinance institution customers encompass moral disclosure, business survival disclosure, financial and business terms and conditions disclosure, donations disclosure, and capacity building and training disclosure.

3.2.4. CSR Web Communication Strategy

The handling of strategic aspects in CSR communication is interconnected with several other themes in the examined articles. One of these concerns is selecting an effective portfolio of communication channels for CSR communication. Another involves exploring the motives or objectives behind CSR web communication, which are aligned with the strategic goals of companies. An overlapping theme is the evaluation of the level of CSR web communication. Authors frequently offer recommendations for refining strategies based on this evaluation. Furthermore, recommendations for strategy formulation were derived from the examination of various factors concerning the recipients of CSR web communication—the stakeholders. The analysis revealed that “CSR web communication strategies” constituted the primary focus in 27 (19.1%) of the analyzed publications.

The authors addressed the strategic aspects of CSR communication not only in a broad context but also within the framework of specific countries or culturally related regions. They highlighted that the approach to CSR can be influenced by cultural characteristics [84], aligning with attribution theory. For instance, in India, the philanthropic CSR approach is favored, reflecting the cultural value of inherent modesty prevalent in Asian societies [84]. Similarly, the significance of philanthropic CSR in China, another Asian nation, is emphasized by Tang and Li [142]. Roy et al. [76] mentioned a shift from conventional altruistic (philanthropic) CSR to strategic CSR (SCSR) in a developing country such as Bangladesh. In regard to SCSR web communication, Palazzo et al. [128] add that, “corporate websites should become a complete social reporting instrument, rather than resorting to the typical corporate publications considered as the sole means for reporting SCSR”. Conte et al. [143] also examined the CSR web communication strategies adopted in culturally linked regions.

They assessed how the national business systems of Asian countries influence the CSR communication strategies employed by companies in Japan, the Republic of Korea, Mainland China, and Hong Kong, focusing on aspects such as penetration, explicitness, and symbolic practices.

The authors aimed to contribute towards the development of the level of CSR web communication. Rahim and Omar [69] pointed out that stakeholders are increasingly demanding in terms of the breadth and quality of the CSR information published. Therefore, there is a pressing need for greater standardization; consensus-based definitions should be established regarding the areas and activities that companies should communicate [144]. It would be beneficial to leverage the expertise of developed countries and companies that are regarded as leaders in CSR communication [69]. To enhance credibility, there should be a broader adoption of third-party verification for CSR-related information that is published [144]. Furthermore, the potential contribution of policymakers to elevate the standards of CSR online communication should not be underestimated [69]. Indeed, stakeholders play a crucial role in this process. A fundamental aspect of CSR web communication, closely linked with the formulation of CSR strategies, is the involvement of stakeholders in the CSR web communication process. Within these strategies, the effects of implementing particular forms of CSR web communication on stakeholder attitudes are discussed. In this regard, Lock and Araujo [91], as well as Du and Vieira [105], highlight the importance of visual CSR communication, implemented through images and videos. Perez et al. [145] draw attention to the positive impact of storytelling in the process of CSR communication. Chaudhri and Wang [112] emphasize the need for greater creativity in CSR web communication. In doing so, they recommend making greater use of the opportunities offered by the web in terms of multimedia and interactivity [112]. The authors also address the content of communication. Perez et al. [145] state that companies should provide “very concrete and quantitative information about the specific impact of their participation on the social topic” [145] (p. 43) and at the same time should provide “information that generates greater consumer knowledge about the social topic, thus improving social awareness” [145] (p. 44).

Iaia et al. [73], just like Gomez and Chalmeta [146], point out that modern online communication enables the creation of effective and long-term relationships with stakeholders. The authors discuss the usefulness of different forms of partnerships in the implementation of CSR strategies. Dodds et al. [6] suggest networking for sharing best practices. Rayne et al. [147] find it useful to partner with not-for-profit organizations. Zutshi et al. [148] mention the possibility of collaborating with radio and television stations in CSR communication in the case of organizations such as museums and art galleries. Indeed, according to their perspective, the effectiveness of CSR communication is enhanced when a combination of various communication channels is used [148]. Another topic under discussion is the relationship between the level of CSR web communication and the economic performance of companies. Sciarelli et al. [80] identified a positive correlation between the extent of CSR web communication and a company’s financial performance. The relationship between the level of CSR web communication implemented by companies and their economic performance has also been studied by Garcia et al. [133], although they did not prove any clear relationship between them.

The authors have also dedicated their efforts to examining the CSR web communication strategies of specific types of companies, such as those in the luxury industry [149]. They have also focused on comparing the CSR communication strategies employed by controversial and non-controversial companies [25].

4. Discussion

A framework of research performed to date has been established based on a comprehensive examination of the issue of CSR web communication. This framework consists of four core thematic areas: motives behind CSR web communication, evaluation of the level of CSR web communication, the role of stakeholders in the process of CSR web

communication, and CSR web communication strategy. The exploration of these topics is influenced by the principles of various sociopolitical and economic theories, particularly stakeholder theory, legitimacy theory, and attribution theory. The analysis reveals that the studies forming this framework are thematically fragmented, exposing several research gaps. However, CSR web communication presents a progressive subject with numerous potentially beneficial pathways for further research, as indicated below.

4.1. Motives behind CSR Web Communication

The analysis that was performed shows that the top three discussed motives behind CSR web communication include reputation building, managing legitimacy, and image strengthening. These are known as “business benefits” [55], particularly those directed towards customers, who are considered the primary stakeholders of companies. However, other types of business benefits, and in particular social benefits, are neglected by the authors. Future research should therefore focus on a more in-depth study of the social benefits of CSR web communication. Research that explores the various types of benefits and assesses their perceived value by individual stakeholders regarding the level of CSR web communication (determined by the scope, content, and technical aspects of communication) would enrich the understanding of the knowledge of both scholars and company managers. Simultaneously, it is crucial to address the risk of CSR decoupling [150]. The pursuit of desired outcomes may entail the exaggeration of positive CSR information and the disregard for CSR risks and negative externalities of corporate practices on the environment [151,152].

4.2. Evaluation of the Level of CSR Web Communication

The topic “Evaluation of the level of CSR web communication” is the most discussed topic within the framework of “CSR web communication”. The authors focus mainly on the evaluation of the content aspects of CSR web communication. The analyzed studies show that from the point of view of CSR areas, the communication of economically responsible activities is dominant, e.g., [92–94]. For socially sensitive companies, especially those with environmental concerns, the communication of environmentally responsible activities often takes precedence [96]. Especially in emerging countries, companies operating in the B2C market communicate activities in the field of philanthropic responsibility (i.e., external social responsibility in the 3P concept) to the greatest extent [98,99].

The content analysis that was performed also shows that the scope of CSR web communication increases as the size of the respective company grows, e.g., [108,109]. A positive impact was also registered from the point of view of foreign owners, e.g., [27,110], and multinational companies, e.g., [55]. However, the analyzed studies show that multinational companies tend to adapt the level of CSR communication to the lower level achieved in the country where they operate, e.g., [111,114]. A positive effect of state ownership of companies on the level of CSR web communication was also identified, e.g., [115,116]. Differences in the extent of CSR web communication among countries are evident, with the level of such communication showing a positive correlation with the development index of the given country [10,117]. The extent and structure of CSR web communication is also influenced by industry [67,121]. A specific role is played by CSR web communication in companies in controversial industries, which generally exhibit a higher extent of CSR communication, especially in areas of their social sensitivity, e.g., [54,96]. To a limited extent, the authors focus on the evaluation of content aspects in combination with technical aspects, e.g., [127], and in particular on the evaluation of technical, e.g., [116], and linguistic, e.g., [136], aspects of CSR web communication.

Several directions for future research can be identified within the framework of the evaluation of the level of CSR web communication. Since existing studies have primarily concentrated on assessing the level of CSR web communication across various industries, often utilizing samples of top companies within specific countries or relying on rankings such as Forbes, the Fortune 500, or the Fortune Global 500, one direction should be to

evaluate the level of CSR web communication within individual industries. This could help identify the specificities and examples of good practices of individual industries, both in terms of content and technical aspects. This would generate original findings which would become a source of knowledge for both theory and corporate practice. Further research should focus deeper into examining the level of CSR web communication of companies in controversial industries. These companies often generate adverse social impacts, and it becomes imperative for them to develop and effectively communicate socially responsible initiatives. For particularly concerning companies in controversial industries, researchers should concentrate on exploring the phenomenon known as “washing” in CSR web communication area. This includes practices like greenwashing, bluewashing, or other forms of washing. A desirable direction for this research would involve comparing the level of CSR web communication across various countries globally. This approach could facilitate the identification of good practices, enabling a valuable transfer of knowledge. Research in this area should also focus on examining the issue from the point of view of SMEs, an area that has received only minimal attention from researchers to date. The study of the differences in the content and technical aspects of CSR web communication between companies operating in the B2C market and those operating in the B2B market should not be overlooked as a possible direction for future research.

4.3. The Role of Stakeholders in the Process of CSR Web Communication

In this area, the authors placed a special emphasis on examining stakeholder engagement in CSR web communication processes, highlighting the associated advantages, e.g., [109,137]. The paradox lies in the fact that the exploration of stakeholders’ information requirements and their attitudes towards CSR web communication has largely been overlooked in mainstream research. Indeed, stakeholders are the intended recipients of information regarding CSR activities. CSR web communication should help to create a positive image of companies in the eyes of their stakeholders. Therefore, it would be desirable to investigate the information needs of individual stakeholders as recipients of information about corporate social responsibility. However, it is evident from the analysis that only Andreu et al. [141], Hong and Rim [83], and Okoe and Boateng [29] have investigated customer attitudes toward CSR web communication. Comprehensive studies on this topic are lacking, indicating a need for research that identifies the requirements of different groups of key stakeholders for CSR web communication.

4.4. CSR Web Communication Strategy

It is evident from the analysis that the strategic aspects of CSR web communication are more or less intertwined with all of the aforementioned topics. However, a significant number of publications are primarily concerned with the strategic aspects of CSR web communication. These studies have predominantly focused on addressing cultural influences, e.g., [84,142], the changing requirements for CSR web communication about the need for wider stakeholder involvement [73], the need for standardization and the definition of key indicators for CSR web communication [144], ICT development [112], or networking opportunities [6]. Future research in this area should focus on the possibilities of using new technological, social, environmental, or communication challenges in the development of CSR communication strategies. The field of strategic CSR issues could also include two studies [80,133], devoted to the investigation of the relationship between the level of CSR web communication and the economic performance of companies; however, both of which reached contradictory conclusions. Exploring the relationship between the level of CSR web communication and the economic performance of companies is crucial, as a positive correlation between them could strongly advocate for the advancement of CSR web communication. Therefore, investigating this relationship further can be deemed a significant direction for future research. Attention should be focused on the mediating factor, which is the influence of CSR communication on consumer behavior, as pointed out by Boccia [153,154].

5. Conclusions

This article provides a broad systematic literature review of academic publications devoted to CSR web communication. This has led to a study that can serve as a starting point for researchers in examining the existing studies in this field of research. Another significant contribution of this study, in terms of academic implications, lies in the identification of research gaps in the field of CSR web communication and the proposal of future research opportunities. Additionally, the method of literature synthesis employed in this article represents a noteworthy contribution that can be replicated by authors in future research endeavors.

As far as practical and managerial implications are concerned, the main contribution of this article is the summarization of the current state of knowledge on the evaluation of the content, technical and linguistic level of CSR web communication, strategies and motives behind CSR web communication, and the role of stakeholders in this process. The knowledge presented in this article serves as a valuable information resource for company managers and policymakers. They can utilize this information primarily for conducting relevant comparisons and secondarily for implementing the appropriate measures aimed at enhancing the quality of CSR web communication, not only at the level of individual companies or countries. Furthermore, the findings presented in this article can serve as examples of best practices that can be adapted and implemented by other companies, industries, or countries.

Although this systematic review offers substantial insights into the literature on CSR web communication, its limitation lies in its focus on studies published only in journals indexed in the Web of Science database. This database was chosen for the study with the aim of including only the most credible, influential, and relevant articles that have undergone a rigorous review process. This is a reputable database that, together with Scopus, is used by researchers for the performance of systematic reviews. Our investigations show that studies included in the Scopus database are in most cases also included in the Web of Science database. We believe that despite this “limitation”, given the fact that the study presented here comprehensively characterizes the literature on CSR web communication throughout its historical development, it will become a valuable source of knowledge. Another limiting factor is that CSR communication is associated with strong endogeneity; therefore, it would be purposeful to direct further research towards its impact [155,156].

Author Contributions: Conceptualization, L.T.; methodology, L.T.; formal analysis, L.T., A.K. and J.K.; resources, L.T., A.K. and J.K.; writing—original draft preparation, L.T., A.K. and J.K.; writing—review and editing, L.T. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Data Availability Statement: The data presented in this study are available on request from the corresponding author.

Conflicts of Interest: The authors declare no conflicts of interest.

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