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Abstract

This study identifies the similarities and differences in corporate social responsibility (CSR) communication at the institutional and economic industry level of analysis. Findings suggest that at the institutional level of analysis, a corporate consensus exists about the scope of CSR and is largely understood as welfare capitalism. However, at the economic level of analysis, differences across economic industries exist based on value-chain position. Specifically, industries further up the value-chain focus on the safety of their employees, ethical business practices, and environmental stewardship as essential elements of CSR, whereas economic industries closer to customers in the value chain were more likely to focus on philanthropy and education as CSR.

Keywords

corporate social responsibility, institutional theory, economic industry analysis

Corporate social responsibility (CSR) has been discussed and researched for more than three decades. However, “there is no consensus on what constitutes virtuous corporate behavior” (Vogel, 2005, p. 4), and as an area of inquiry, CSR is still “emerging” (McWilliams, Siegel, & Wright, 2006). The majority of scholarly work has been normative (see Vogel, 2005 for a review),

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and positions range from conservative economic stewardship (Friedman, 1970) to progressive decision making based on inclusion and diversity (Deetz, 2007).

Running concurrent with scholarly research is the communicative practice of CSR. Through public communication, corporations "attempt to shape the grounds for discussing social and political issues of the day" (Cheney & Christensen, 2001, p. 233), including the corporation's responsibility to society. CSR has been described as a value-laden concept wherein "corporate social responsibility and value representation concerns are not about *whether* values, but *whose* and *what* values, are represented in business decisions" (Deetz, 2007, p. 269). Corporate values and initiatives are evident in CSR campaigns characterized by high levels of spending to communicate with stakeholders (Varadarajan & Menon, 1988). CSR communication offers a way for corporations to enter the public dialogue, present legitimacy claims, and create positive relationships with publics that can influence their economic and institutional operating environments (Bostdorff & Vibbert, 1994) and delineate the corporations rights, roles, and responsibilities.

In this article, we begin to unpack what values are presented in CSR communication by asking the following question: How do corporations collectively define the scope of CSR? This question is worthy of investigation because corporations are increasingly called on to advance our economy while providing a social safety net; yet no research has identified the social value premises made in CSR statements and how CSR serves to define corporate preferences about their responsibility to society. This research examines the CSR statements of U.S. *Fortune* 500 corporations in 11 economic industries. Such a move embraces Jones, Watson, Gardner, and Gallois's (2004) challenge to organizational communication scholars to move from micro-level to macro-level research. As such, this research reports one of the broadest empirical studies of CSR communication with more than 100 corporate Web sites from 11 economic industries sampled.

Through this examination, our research makes four contributions to CSR research. First, this study uniquely examines CSR communication at the institutional and economic industry levels, thus drawing attention to the patterns of communicative practice that shape the CSR landscape. This macro- and meso-level examination provides insight in the corporate-imposed boundaries on the scope of their social responsibility. Second, this research demonstrates that practices defined as CSR differ between economic industries further up the value-chain and those closer to the customer in the value-chain. Third, our research shows that corporations give communication primacy to ethical and philanthropic forms of responsibility over legal and economic responsibilities (Carroll, 1991). Fourth, welfare capitalism

is identified as a persistent institutionalized conceptualization of CSR. We first review the literature on CSR as institutional communication and an economic industry-based phenomenon and describe our data collection and analysis. We then present our results. Finally, the implications surrounding CSR communication and its focus on the corporation as central to the well-being of communities are discussed.

CSR

CSR has been explained as corporate engagement in socially responsible behaviors in response to three forces: societal demands, the desires of influential stakeholders, and the ability of such activities to increase competitiveness and stock performance (see Melé, 2008 for a complete review). Some CSR activities involve furthering a social good that is not required by law (McWilliams et al., 2006), whereas other endeavors are part of the U.S. legal system that strives to ensure a baseline of responsibility among all corporations (Llewellyn, 2007). Socially responsible behavior is synchronized with the economic, ethical, and moral expectations of society at a given point in time (Carroll, 2008). From the economic perspective, for example, Kendall, Gill, and Cheney (2007) suggest that consumer activism may account for the CSR actions of Coca-Cola, Shell Oil, Texaco, Walmart, Nike, and Starbucks. In the legal perspective, Lyon (2007) presents the ways in which organizational culture condoned the systemic distortion of Merck's communication about Vioxx. Esty and Winston (2006) make the business case for environmental CSR, noting how companies such as IKEA, General Electric, and Herman Miller have each become more profitable because of their green actions. Samkin and Lawrence (2007) demonstrate how three companies respond to HIV/AIDS. Each of these examples illustrates the way that scholars, taking different perspectives and focusing on different aspects of CSR, have chronicled the individual actions and communication of CSR. In each case, the unique organizational context and stakeholders influence both the CSR action selected and the way that those actions were communicated. Missing, however, from the literature are macro- and meso-level analyses of the language of CSR. This study attempts to fill this gap by analyzing CSR communication at the institutional and industry level.

CSR as Institutional Communication

Although research from the stakeholder perspective has focused attention on how stakeholders influence CSR activities and communication, these studies

fail to address institutional pressures that may result in similar CSR communication across industries. Institutions are “constellations of established practices guided by formalized, rational beliefs that transcend particular organizations and situations” (Lammers & Barbour, 2006, p. 364). In the case of CSR, the institution is the corporate form. Marchand (1998) suggests corporations as institutions strive to develop a “charitable or educational character that is marked by its longevity, exemplary behavior, and high levels of legitimacy” (p. 165). As an institution, the corporate form influences the “structure of and action within” (Lammers & Barbour, 2006, p. 359).

Institutional communication “serves to reproduce understanding and acceptance of the institution within society” (Lammers & Barbour, 2006, p. 364), thereby, creating institutional order (Phillips, Lawrence, & Hardy, 2004). Through communication, institutional order is made meaningful, a framework for internal and external behavior is provided, and the costs of nonconformity are understood (Lammers & Barbour, 2006; Phillips et al., 2004). Texts produced by authoritative actors with greater resources are more likely to be representative of the institutional communication of CSR (Phillips et al., 2004). In addition, texts that are “recognizable, interpretable, and usable in other organizations” (p. 644) are more likely to become institutional communication than other texts. Furthermore, texts that are statements about the organization’s legitimacy and are “more coherent and structured are more likely to produce institutions” than other forms of communication (p. 645). As such, institutional communication simultaneously influences and reflects “the larger social normative climate” (Finet, 2001, p. 274).

At an institutional level, CSR is defined as a list of normative responsibilities that all corporations have to society (Carroll, 1991). CSR, as a form of institutional communication, addresses how corporations “exist at the pleasure of society” (Wartick & Cochran, 1985, p. 759) and addresses the presence of a social contract that is co-constructed between society and the corporation (Mitchell, Agle & Wood, 1997). Carroll (1991) suggests a pyramid of CSR separates the dimensions that society requires from corporations from those that are simply preferred. Carroll suggests that a corporation’s fulfillment of their economic and legal responsibilities is required. In comparison, ethical behavior is expected and philanthropy is desired. Corporations are thought to receive fewer definitive messages from society about their ethical and philanthropic responsibilities (Carroll, 1991).

The motivation for engaging in CSR at the institutional level is considered within the business citizenship perspective as a fundamental moral and ethical obligation (Deetz, 2007; Werhane, 2007). Unlike instrumental stakeholder management, in the business citizenship view, corporations consider

themselves to be duty-bound and deeply embedded in society. Social welfare is understood in its broadest sense (e.g., basic human rights and justice), as opposed to economic imperatives or initiatives designed to improve profit margins. The language of business citizenship presents CSR as a basic human condition and tends to represent a comprehensive commitment to the global ideals of human rights, labor standards, and the environment (Shamir, 2004) and represents an institution-level conceptualization (Sahlin & Wedlin, 2008).

At the institutional level, CSR rationale statements en masse communicate the rightful place of the corporate form in society (Lammers, 2003; Taylor & van Every, 2000). These statements represent institutional communication as they are short, recognizable in form, discuss the legitimacy of the corporation's activity, tend to remain constant even as business processes or philanthropic priorities change, and are produced by *Fortune* 500 companies (e.g., actors with significant resources and authority). Therefore, this study asks,

Research Question 1: How do corporations across economic industries collectively describe their CSR activities?

CSR Within and Differences Across Economic Industries

Economic industry provides an important meso-level factor that may shape both actions related to and communication about CSR. Based on an extensive review of the business case for CSR, Vogel (2005) concludes that broad CSR efforts only make economic sense for a small subset of firms. In particular, corporations that make CSR part of their corporate strategy and business identity or that are targeted by activists reap benefits associated with increased customer loyalty, better employee recruitment and retention, and increased valuation by investors. Rowley and Berman (2000) theorize that industry characteristics that influence the likelihood of firms engaging in CSR include (a) being closer to consumers in the value-chain (e.g., specialty retailers); (b) business practices that rely on the exploitation of environmental resources (see also Hendry, 2006); and (c) heavy industry that has the potential of significant community harm. Hendry (2006) suggests activists typically first select the issue and industry to target before selecting influential firms as particular targets. In combination, these scholars suggest that economic industry may help discriminate between firms more and less likely to engage in CSR.

In addition, firms in the same economic industry may be more likely to engage in similar CSR communication. Although stakeholder management theory typically is used to conceptualize the responses of particular organizations

to their stakeholders, the theory provides some explanation for which economic industries may be more or less likely to engage in particular types of CSR communication (Shumate & O'Connor, 2010). According to instrumental stakeholder management theory (Donaldson & Preston, 1995), CSR should be motivated by the desire and ability of such activities to increase shareholder value by increasing loyalty, trust, and goodwill among stakeholders. Corporations in the same economic industry share many of the same stakeholders. For example, corporations within the same economic industry often compete for the same consumers. Similarly, policy makers create regulations for economic industries. Furthermore, employees consider similar positions within an economic industry. Corporations in the same economic industry may seek complementary CSR communication to influence similar stakeholders. One way that corporations reduce the uncertainty of crafting messages for stakeholders is through imitation (see Haunschild & Miner, 1997 for an overview of mimetic isomorphism). Hendry (2006) suggests that CSR changes by prominent corporations are likely to propagate across the field. Mimicking the behavior of other organizations in the same industry is likely more relevant than mimicking the behaviors of organizations in another industry due to an increased probability of shared stakeholders. Thus, we ask the following questions:

Research Question 2: How do corporations within the same economic industry describe their CSR activities?

Research Question 3: What are the similarities and differences in CSR communication across economic industries?

Taken together, the research questions posed in this study identify the ways that economic industries idiosyncratically describe their CSR and the ways in which corporations en masse assert the scope of CSR.

Method

To answer the research questions posed, we used a purposive sample of 158 corporate Web sites from the 2005 online version of U.S. *Fortune* 500. Corporations were included in the analysis if they provided a rationale for their CSR activities ($N = 103$). CSR rationale statements are the public introductory statements corporations use to describe what they consider to be their socially responsible activities and the justification for those activities. We chose CSR statements of U.S. *Fortune* 500 companies in response to the theorizing by Lammers and Barbour (2006) and Phillips and colleagues

(2004) that addresses the communicative practices of institutions and the structure of institutional texts. In particular, the selected texts are (a) produced by authoritative actors, (b) are recognizable and usable by other organizations, (c) are highly structured, much like mission statements, and (d) are statements about the corporation's legitimacy.

The CSR rationale statements analyzed in this study ranged in length from one sentence to two printed pages. The CSR rationale statements were located in the "about us," "community," and/or "social responsibility" sections of the corporations' Web sites. The sample encompassed 11 economic industries, thus allowing for cross-industry analysis to occur. We chose to sample industries, rather than individual companies, to assess the degree to which communication patterns may be responsive to common industry stakeholders and the degree to which communication represented common institutional expectations of the corporate form. We chose industries which represented those most likely to be confronted with stakeholder pressure. Following the work of Hendry (2006), we selected firms that had in recent history violated society norms (e.g., tobacco), that were visible to consumers either through brands or the value-chain (e.g., general merchandisers), and that operate in industries under scrutiny by activist groups (e.g., mining-crude oil). The industries included in this study were chemical ($n = 9$), tobacco ($n = 2$), commercial banks ($n = 13$), general merchandisers ($n = 8$), hotels, casinos, and resorts ($n = 3$), mining-crude oil ($n = 7$), motor vehicles and parts ($n = 8$), petroleum refining ($n = 7$), specialty retailers ($n = 17$), telecommunication ($n = 9$), and utilities¹ ($n = 20$). Each Web site was printed between November 22 and November 29, 2005. A total of 907 lines of single-spaced data were collected.

Data Analysis and Interpretation

The two investigators independently manually coded the CSR rationale statements found on the Web pages in three phases. In the first phase of analysis, the full set of data was analyzed line-by-line to develop a working schema, and then the categories were modified and refined based on subsequent review (Goetz & LeCompte, 1984). Color coding was used to identify the words and phrases corporations used to explain their CSR activities. During this phase of analysis, we identified three dimensions that defined CSR from the corporation's perspective. These were the "who, what, and where of CSR," or the people, practices, and places of CSR activity. These dimensions were determined by both authors' examination of the CSR statements. In the second phase of analysis, the data were reviewed with particular attention

paid to how the corporation explained the links among product, profit, and social responsibility. Sensitizing concepts (van den Hoonaard, 1997) were used in the second phase of coding and included profitability, operations, responsibility, commitment, and Carroll's (1991) pyramid of CSR. In the third phase of analysis, the CSR statements of individual economic industries were analyzed. We followed the same analysis procedures as used in the first and second phases. The three phases of coding allowed for the CSR statements to be analyzed at both the institutional and economic industry levels. Negative instances that did not fit within the initial constructs were used to expand, restrict, or adapt the categories. Any differences in coding were resolved through discussion between the authors.

Results

The research questions guiding this study facilitate an understanding of how corporations communicate the scope of their CSR activities. We approached our inquiry first at the institutional level of analysis and second at the economic level of analysis (see Table 1). The results of this study suggest that at the institutional level of analysis, a corporate consensus exists regarding the scope of CSR. In addition, our results indicate patterns of CSR communication within economic industries. At both levels of analysis, corporations define CSR in relationship to people, places, and types of responsibilities (e.g., philanthropic, ethical, legal, and economic).

CSR Institutional Communication

The first research question posed addressed CSR communication at the institutional level of analysis. The results of this study suggest that as institutional communication, CSR rationale statements concern the type and scope of behavior for which corporations are responsible. Our analysis indicates similarities in the collective CSR language of corporations. Similar turns of phrase were found both with regard to responsibilities claimed and general structure of the CSR statements. In addition, at the institutional level of analysis, corporations communicate a limited responsibility with respect to people and places of CSR.

Corporations in this study described their CSR in the form of a creed. A creed is best understood as a statement of values designed to guide action. The phrase *we believe* occurred 32 times in the statements analyzed. For example, "We believe we grow and prosper as a company with the continued support to our communities" (Air Products); "We believe that our giving programs create yet another opportunity to delight our customers and improve the communities

Table 1. The Institutional and Industry-Level Dimensions of *Fortune* 500 Companies' CSR Rational Statements (N = 103)

Beneficiaries	
Institutional (n = 99)	
Employees	39
"Our neighbors"	19
"People"	19
Customers	16
Children/youth	13
Shareholders	6
Industry idiosyncrasies	
Utilities (n = 20)	Minorities, special needs customers, families in financial crisis (n = 5), customers (n = 4), children (n = 2)
Commercial banks (n = 13)	Individuals with limited financial resources (n = 3)
General merchandisers (n = 8)	Customers (n = 4), children (n = 1)
Specialty retailers (n = 17)	Customers (n = 5), children (n = 4)
Chemical (n = 9)	Neighbors (n = 4)
Tobacco (n = 2)	Shareholders (n = 1)
Locations	
Institutional (n = 85)	
Local communities in which operations are located	79
Industry idiosyncrasies	
Utilities (n = 20)	States which it provides service (n = 5)
Practices (Carroll, 1991)	
Institutional (n = 96)	
Philanthropy	94
Ethical	39
Economic	29
Legal	2
Industry idiosyncrasies	
Industries further up the value-chain	
Chemical (n = 9)	Philanthropy: employee volunteerism (n = 9), ethical (n = 9), economic (n = 5)
Mining and crude oil production and petroleum refining (n = 14)	Ethical: environment (n = 8), ethical: health and safety of workers (n = 6), philanthropy (n = 4)
Utilities (n = 20)	Ethical: environment (n = 12), Economic: safe and reliable product (n = 9), philanthropy (n = 16)
Industries closer to the customer in the value-chain	
Overall (n = 50)	Philanthropy: financial support for education (n = 17), philanthropy: corporate giving programs (n = 13)

Note: Phrases in quotes indicate in vivo codes.

in which they live” (Amazon); and “We believe strong communities are built from the kids up” (Comcast). In addition, none of the statements in the sample provided specific details regarding the financial contributions, number of people served, or parameters of programs. Of the CSR statements, 65 made broad generalizations about the benefits of their CSR. For example, “Valero . . . has positively impacted countless communities.” Finally, 28 of the corporations communicated their history of socially responsible activities. For example, “For more than a century, the companies that have become part of Reynolds American have created a legacy of helping to build better, stronger, and more enjoyable communities.”

CSR beneficiaries and locations. Ninety-nine of the statements identified groups of people that benefitted from CSR activities. The most frequently mentioned group of people were employees ($n = 39$). Employees were presented as benefitting from work-life initiatives and corporate support of employee interests. For example, the companies claim “to help them meet the challenges of their work and personal responsibilities” (Citigroup), and to “support . . . employees through Borders Group Foundation” (Borders). Other beneficiaries identified in the CSR statements included “our neighbors” ($n = 19$) and “people” ($n = 19$). When specific stakeholders, other than employees, were referenced, the two groups most commonly referred to were customers ($n = 16$) and children/youth ($n = 13$). A minority of corporations discussed their commitment to shareholders ($n = 6$).

Seventy-nine of the corporations limited their CSR responsibilities to the communities in which they “live and work.” For example, Radio Shack explained its organization as “enhancing the quality of life in neighborhoods we serve.” More directly, Kohl’s described its CSR as occurring in “Kohl’s communities.” Eighteen statements did not mention where CSR activities occurred, and only six statements expanded their explanation to include specific locations (e.g., Virginia).

CSR practices. The corporations in this study described the practices of CSR in terms of philanthropic activities, ethical standards, economic responsibilities, and legal responsibilities. However, corporations differed among the number and types of responsibilities communicated. The majority of corporations in this sample defined CSR practices solely in terms of philanthropic responsibilities ($n = 94$), specifically “quality of life” ($n = 58$). For example, Eastman explained its CSR as “participating in efforts to enhance the quality of life where we live and work.” In addition to monetary and in-kind contributions ($n = 25$), corporations in this study promoted employee volunteerism ($n = 21$) as a form of philanthropic responsibility. Marriott explained their employee volunteer program as reflecting Marriott’s “genuine desire of our facilities and associates to find resources, time, and energy to

help make a difference in the lives of others and the communities in which we live and work." Ashland Chemical summarized, "Volunteerism is a way of life at Ashland."

Ethical responsibilities were the second most frequently cited practice of CSR ($n = 39$). These responsibilities, however, were not universally present in CSR rationale statements across economic industries (see economic industry findings). The most frequent ethical responsibility indicated by corporations was environmental stewardship in business operations ($n = 21$). Johnson Controls asserted, "Look around at any of our locations and you'll find clean manufacturing processes, higher pollution controls, diligent attention to waste reduction and recycling." In each of these CSR statements, the corporation suggested it had an ethical responsibility to conduct business operations in a way that preserved the environment.

Some statements also identified the health, safety, and development of employees ($n = 14$) as an ethical responsibility. For example, Amerada Hass states, "We are committed to meeting the highest standards of corporate citizenship by protecting the health and safety of our employees." In addition, some companies identified ethical CSR practices as how employees performed their jobs. An employee or company code of ethics was explicitly mentioned in 12 CSR statements. For example, DuPont's code of ethics "provides information to guide employees so that their business conduct is consistent with the company's ethical standards and to improve the understanding of the company's ethical standards among customers, suppliers, and others outside the company." Only seven CSR statements suggested that ethical CSR practices included listening and responding to stakeholders concerns. Altria was an exemplar of this responsibility: "Our various management teams know that building long-term business success requires them to listen, consider, and respond appropriately to stakeholders' expectations." Interestingly, this finding runs counter to the focus of public relations on two-way symmetrical communication (Cheney & Christensen, 2001).

The third set of CSR activities indicated by corporations included their economic responsibilities ($n = 29$). This set of responsibilities included contributing to economic growth and community development ($n = 20$) and producing goods or services that are of use to society ($n = 9$). For example, Capital One stated, "We apply the same principles of innovation, collaboration, and empowerment to our work in the community that we do in our business." Twenty-seven corporations explicitly linked their economic well-being to community enhancement. For example, Newmont Mining Corporation explained, "We are committed to helping our communities benefit from the success of our business." Similarly, Verizon stated,

Being responsible members of our communities makes us better at what we do. As we succeed, we will produce not only a good return for our shareowners and a good living for our employees, but also something of lasting value for society.

PNC, a commercial bank, summarized “Put simply, we succeed only if our communities succeed, and our communities succeed only if their corporate citizens contribute to their strength.”

Only two companies explicitly communicated legal responsibilities as part of their CSR practices. Exxon Mobil stated that its responsibility included obeying “all applicable laws and regulations,” whereas Key Span is committed “to design, construct, operate and maintain its facilities in compliance with applicable environmental laws and regulations.” This was surprising given the plethora of regulations required of many corporations included in this study.

At the institutional level of analysis, corporations shared commonality in their CSR communication. First, the language of CSR indicated commitment to a set of values without providing substantive detail to demonstrate the social impact of CSR dollars. Second, CSR communication served to limit the scope of corporate responsibility first to the communities where the corporation had operations and second to employees and customers. Third, collectively corporations give communication primacy to philanthropic and ethical responsibilities over economic and legal responsibilities.

Economic Industry CSR Communication

The second and third research questions sought to understand CSR communication at the economic industry level of analysis. At this meso-level of analysis, the people and places identified in CSR statements within economic industries were compared to the findings at the institutional level of analysis.

At the institutional and industry level of analysis, corporations predominantly indicated employees as the primary beneficiaries of CSR. General merchandisers, however, was the only industry to identify consumers as benefiting more than employees from CSR initiatives. Furthermore, only companies within the utilities industry and the commercial banking industry identified minority groups. Twenty-five percent ($n = 5$) of the utilities, gas and electric industry corporations identified minorities, special needs customers, and families in financial crisis. In contrast, companies within the commercial banking industry identified individuals with limited financial resources ($n = 3$) as beneficiaries of CSR. Customers and children were featured more prominently within the general merchandiser ($n = 4$ and $n = 1$, respectively),

specialty retailers ($n = 5$ and $n = 4$, respectively), and utilities industries than in other industries ($n = 4$ and $n = 2$, respectively). In contrast, the chemical industry identified neighbors ($n = 4$), and the tobacco industry discussed CSR as only benefitting shareholders ($n = 1$).

Only six statements identified specific locations in which CSR activities occur. Of these six statements, five occurred in the utilities industry. For example, Pepco Holdings Incorporated, a utilities company, limited its CSR to "the communities we serve, which include portions of Delaware, Maryland, New Jersey, Virginia, and all of the District of Columbia." Similarly, Dominion's CSR is "directed primarily to the states where it provides electricity and natural gas: Virginia, Pennsylvania, Ohio, North Carolina, and West Virginia."

Our analysis of communicated CSR practices suggests that corporations within the same economic industry favor similar CSR initiatives. The two most commonly identified social issues were the environment ($n = 32$) and education ($n = 27$). The environment was communicated by industries whose operations are directly linked to environmental concerns (e.g., chemical, mining and crude oil production, petroleum refining and utilities, gas and electric industries). For example, "Visteon Corporation is committed to community citizenship through making contributions that improve the environment." Conversely, education was primarily featured in the commercial banking, general merchandisers, and specialty retailers. For example, Best Buy stresses its commitment to fund "innovative programs that make learning fun for kids." Only the hotels, resorts, and casinos industry did not mention the environment or education in its CSR.

Across-industry differences. Corporations within the chemical, mining and crude oil production, petroleum refining, and utilities industries identified practices associated with three of the four (philanthropy, ethical, and economic) levels of Carroll's (1991) pyramid of CSR. Within the chemical industry, corporations communicated their commitment to philanthropy through employee volunteerism ($n = 9$) and to their ethical ($n = 9$) and economic ($n = 5$) responsibilities. Among corporations in the mining and crude oil production and the petroleum refining industries, CSR practices were primarily explained as ethical responsibilities to care for the environment ($n = 8$) and safety and health of workers ($n = 6$). In contrast, corporations in these industries only mentioned philanthropic responsibilities sparingly ($n = 4$). The utilities industry communicated CSR as respecting the environment ($n = 12$), an ethical responsibility, and providing a safe and reliable product ($n = 9$), an economic responsibility. In addition, corporations within the utilities industry promoted their commitment to philanthropy ($n = 16$). Northeast Utilities demonstrated philanthropic responsibility by "making financial and in-kind contributions and encouraging employee volunteerism."

In contrast, corporations closer to the consumer in the value-chain (e.g., in the commercial banking, general merchandising, hotels, casinos, and resorts, specialty retailing, and telecommunication industries) limited their CSR communication to philanthropic responsibilities. Within these industries, financial support of education ($n = 17$) was the most commonly communicated CSR practice. In addition, 13 of the companies in these industries identified philanthropic giving programs (e.g., Toys R Us Children's Fund, Comcast Foundation). The commercial banking and the hotels, casinos, and resorts industries also included ethical responsibilities in their CSR communication. Commercial banking addressed ethical responsibilities such as sustainability and business practices ($n = 6$), whereas hotels, casinos, and resorts ($n = 2$) addressed core principles for interacting with guests, community, and employees.

Discussion

The purpose of this study was to conduct a macro- and meso-level analysis of how corporations collectively define the scope of CSR. Such a move represents the first CSR analysis at multiple levels, thus allowing for the patterns of CSR communication to be explored. The results of this study provide insight in the corporate-imposed boundaries on the scope of their social responsibility en masse and the unique communicative practice of CSR in some economic industries.

The Boundaries Created by CSR Communication

The results of this study suggest that CSR communication embraces strategic ambiguity at both the institutional and economic-industry level of analysis. Strategic ambiguity "preserves future options" (Eisenberg, 2007, p. 14) for organizing and allows a corporation the "freedom to alter operations that become maladaptive over time" (p. 11). Corporations in this study did not provide evidence of CSR (e.g., amount of money contributed, number of people served); rather they framed their CSR in corporate creeds and responsibilities that served to limit the role of business in society. One indicator of institutional communication found in this study is the prevalence of the credo form. This form was present in more than a third of the CSR rationale statements in the sample. CSR creeds are noteworthy because they reflect what corporations assert that they believe about the role of business in society. Creeds, in this study, serve to legitimize the corporate form (Phillips et al., 2004), thereby demonstrating its worth. Furthermore, the corporate creeds

advance the transcendent “we.” As such, “we believe” serves as an “an appeal to identification between parties who may have little in common” (Cheney, 1983, p. 149), thus allowing for multiple interpretations of the same message (Eisenberg, 2007, p. 8).

When communicating the practices, people, and places of CSR, corporations relied on ambiguous language to present abstract values that can foster agreement (Eisenberg, 2007). For example, corporations communicated general support of environmental stewardship void of any specific program initiatives or results. Such a move allows for multiple interpretations to exist. When discussing the beneficiaries and locations of CSR, corporations in this study preferred generic, broad categories of “people” and places (e.g., communities “where we live and work”). For example, “General Motors plays an important role in the lives of countless people.” The strategically ambiguous language allows any distinctions (e.g., part-time vs. full-time employees; headquarters vs. remote plant sites) that are likely to exist between the people and places benefitting from CSR to be obscured.

Responsibility Preferences

Collectively, corporations in this study preferred to communicate CSR as encompassing philanthropic and ethical responsibilities. Such a move suggests corporations prefer to frame CSR as voluntary. Rather than a set of expectations placed on the corporations by society, the corporations in this study communicated CSR as being initiated by the corporation based on benevolence and paternalism. For example, corporations identified worker health and safety as being an ethical responsibility rather than a legal responsibility. This was surprising since worker health and safety is governed by federal and state regulation in the United States. Such a move suggests that corporations are recasting their legal responsibilities as discretionary to enhance public perception of CSR practices.

In CSR statements, institutional discourse departed significantly from Carroll’s (1991) pyramid of CSR. Industries focused less on the required dimensions of CSR and their economic and legal responsibilities and more on the expected ethical and preferred philanthropic activities. This conceptualization of CSR more closely resembles the definitions presented by stakeholder groups, like active moms (O’Connor, Shumate, & Meister, 2008). In O’Connor and colleagues’ study, active moms suggested that CSR was defined as “doing the right thing” when it was not required or fulfilling an ethical responsibility. Philanthropy was considered “icing on the cake” but was not a substitute for ethical behavior. Thus, whereas both active moms and

some industry-level CSR communication emphasize the ethical responsibilities, institution-level CSR communication places a greater emphasis on philanthropy.

Welfare Capitalism

The business citizenship view suggests that ethical and discretionary aspects of CSR are related to a social contract between society as a whole and corporations because of their draw on societal resources (Deetz, 2007; Werhane, 2007). Surprisingly, the results of this research at the institutional level do not embrace the business citizenship perspective. The CSR rationale statements in this study limit the scope of CSR to people, places, and practices directly tied to corporate endeavors as opposed to society as a whole. As such, at the institutional level, CSR rationale statements suggest a more limited role for corporations than the business citizenship perspective. In the current research, more than half of the corporations suggest that their responsibility was limited to their local communities. In addition, employees were the most commonly mentioned beneficiaries of CSR activities. Corporations in this study offered general employee quality-of-life benefits as evidence of social responsibility. Some of the benefits were not regulated by law, such as child care programs (Citigroup), whereas others noted their compliance with federal laws as evidence of their social responsibilities (e.g., Burlington's safe working environment). CSR statements, therefore, suggest that the responsibilities of the corporation more closely resemble that of welfare capitalism.

Welfare capitalism suggests that corporate responsibility extends to employees and communities in which operations are located (Jacoby, 1997). Corporate communication emphasizing welfare capitalism can be traced back to the 1920s (Goldberg, 1999; Lawrence, 1997). The communication from the 1920s and 2005 are remarkably similar. In the 1920s, corporations published "glossy, picture-filled magazines that publicized company activities and helped build a sense of company identity and loyalty" (Goldberg, 1999, p. 71). For example, General Motors' house magazine, *GM Folks*, featured articles about employees' lives and community accomplishments (Marchand, 1998). Advertising during the 1920s emphasized the corporations' role as a good neighbor. For example, Swift and Armour, a large meatpacking company "purported to act as 'good neighbors' to fellow Americans by 'running errands' or providing an 'ice box' just like theirs, but only larger" (p. 170). Web sites offer corporations with similarly "glossy-filled" testimony of their CSR. For example, Newmont Mining Corporation's CSR communication states, "Our goal is to leave a legacy of increased prosperity by building the capacity of the communities we operate in to help them sustain their livelihoods after our mines close."

A comparison of current CSR and the 1920s statements presents some interesting implications. Studies of the 1920s demonstrate that, despite the significant publicity of efforts, expenditures related to welfare capitalism never surpassed 2% of the total wage bill (Gitelman, 1992). Similarly, although the Web sites may have replaced glossy corporate magazines of the 1920s, scholars should be cautious in interpreting CSR communication as equivalent to increased CSR expenditures or activities (see Vogel, 2005). Second, scholars have suggested one of the reasons for the increased communication of welfare capitalism, especially concerning benefits to workers in the 1920s, was to undermine organized labor (Goldberg, 1999). Similarly, rationale statements suggesting employees as beneficiaries of CSR may have additional goals beyond fulfilling the ethical and discretionary responsibilities (Carroll, 1991) of the corporation. Finally, adherence to the welfare capitalism view of CSR suggests that corporations have a responsibility only to communities that support their business operations. Corporations suggest that CSR is not a social contract that extends past the economic usefulness of a community, thus establishing a “quid pro quo” relationship. The “our communities” language suggests that only those communities that are hospitable to corporate activities are eligible for CSR efforts. Those communities whose tax structures or labor policies are less favorable for corporations may find themselves outside the scope of CSR activities. Furthermore, rural and inner-city communities, referred to by poverty activists as the “abandoned places of the empire,” are unlikely to be supported by a corporate social safety net.

Economic Industry Preferences

Institutional CSR communication provides a macro-level background on which meso-level differences based on economic industry can be contrasted. Drawing from previous CSR research, we proposed that there would be differences across and similarities within economic industry communication. The meso-level analysis reveals patterns among the CSR communication in economic industries—particularly people and places mentioned—that were not evident at the institutional level of analysis. In contrast, when communicating CSR, industries with similar value-chain positions engaged in similar CSR communication.

Economic industries presented idiosyncratic CSR communication with regard to people and places. For example, only the utilities industry identified specific states in which CSR occurred. These idiosyncratic results might be reflective of geographic and regulatory restrictions placed on utility, gas, and electric companies. Similarly, commercial banks identified people with less economic opportunity. In this case, the results are likely reflective of the

1977 Community Reinvestment Act which requires banks to act in ways that address the needs of low- to moderate-income neighborhoods. In each case, these findings suggest that although an institutional-level of CSR communication is evident, specific industries tailor their messages to reflect their unique industry operating environments.

The results of this study provide further support for Rowley and Berman's (2000) claim that industries closer to consumers in the value-chain described different CSR practices from industries further up the value-chain. Industries that were further up the value-chain and that relied on the exploitation of natural resources and/or had the potential to do significant community harm (e.g., chemical, mining and crude oil production, petroleum refining and utilities, gas and electric industries) focused more on environmental responsibility. Hendry (2006) notes that these industries are more likely to be targeted by activists, and such communication may be an effort to appease or redirect these activists. In addition, environmental responsibility communication may be related to an effort to demonstrate self-regulation of environmental impacts (Vogel, 2005). In contrast, industries that had more direct contact with customers (e.g., commercial banking, general merchandisers, hotels, casinos, and resorts, specialty retailers, and the telecommunication industries) were more likely to define CSR in terms of philanthropy and focus on education.

The similarity of communicative practice gives credence to the notion that corporations with the same industry and corporations in a similar value-chain position mimic each other's CSR communication. The results challenge the idea that CSR allows corporations to achieve a competitive advantage through distinguishing themselves from others (Porter & Kramer, 2006). Rather the results of our study suggest that within economic industries, CSR communication may be used to make a corporation indistinguishable from its peers, thereby reducing the likelihood of being uniquely targeted by activists.

Limitations and Directions for Research

Admittedly, this study is limited by its focus on the Web site CSR communication of U.S. *Fortune* 500 companies collected at a particular point in time. Research that is inclusive of a global sample and other forms of communication (e.g., corporate newsletters) would allow for comparative research that addresses the veracity of CSR claims. In addition, longitudinal research is needed to assess the impact of CSR activities through corporate expansion and contraction. A longitudinal study would allow researchers to assess the degree to which institutional communication presents a stable or an evolving definition of CSR.

The study of CSR communication at the institutional and industry level of analysis presents several generative areas for future research. First, this research draws attention to the differences among and similarities within economic industries. For example, our results suggest that environmental stewardship in business practices has become an important ethical dimension of CSR for some economic industries. Future research that investigates how particular ideas become institutionalized (Sahlin & Wedlin, 2008) as part of industry definitions of CSR would provide insight into the translation, circulation, and imitation of these definitions. Second, Phillips and colleagues (2004) indicate that institutional texts are likely to become embedded in everyday discourse. Future research that examines how business leaders and employees use CSR texts in their everyday talk would provide information on *how* CSR values influence business practices (Deetz, 2007).

Conclusion

This study examines CSR communication produced and disseminated by corporations across 11 economic industries to unpack the values presented in CSR communication. As such, our study makes several contributions to current research on CSR. First, the results of this study uniquely examine CSR communication at the institutional and economic industry level of analysis. Thus, we present the first evidence of mimicry of CSR communication within economic industries. Second, this study broadens the examination of CSR definitions to the people and places of CSR. Most CSR definitions focus on the practices of CSR or broadly define the people of CSR as stakeholders (see Carroll, 2008). In contrast, our study examines the ways in which the scope of CSR is restricted to particular people (e.g., employees) and places (e.g., where business operations are located). Third, this research demonstrates that at both the institutional and economic industry level of analysis, corporations give communication primacy to the ethical and philanthropic responsibilities over the legal and economic responsibilities (Carroll, 1991). Such primacy suggests that corporations present CSR as a voluntary form of self-regulation (see Vogel, 2005). Fourth, we identify welfare capitalism as a persistent institutionalized conceptualization of CSR. These findings suggest that while CSR communication gives primacy to ethical and philanthropic responsibilities, CSR remains limited in its scope to those ethical and philanthropic responsibilities that benefit the bottom line.

We suggest that CSR communication spins a translucent web of community by invoking images of neighbors, employee volunteerism, and the ability of the corporation to enhance quality of life. CSR communication presents

values we all seemingly agree with, including improving education, protecting the environment, safe workplaces, and volunteerism. On closer examination, however, the results of this study suggest CSR communication presents universal values that are accessible only to those people and places fortunate enough to have munificent corporations in their communities.

Note

1. *Utilities* refers to the “Utilities: Gas and Electric” industry from the North American Industry Classification System (see <http://www.census.gov/eos/www/naics/>). The term has been shortened to improve the readability of the manuscript.

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