

## Singapore Management University Institutional Knowledge at Singapore Management University

Research Collection Lee Kong Chian School Of  
Business

Lee Kong Chian School of Business

1-2018

# Utilization of CSR to build organizations' corporate image in Asia: Need for an integrative approach

Augustine PANG

*Singapore Management University, [augustine@smu.edu.sg](mailto:augustine@smu.edu.sg)*

May O. LWIN

*Nanyang Technological University*

Chrystal Shu-Min NG

*Nanyang Technological University*

Ying-Kai ONG

*Nanyang Technological University*

Shannon Rose Wing-Ching CHAU

*Nanyang Technological University*

*See next page for additional authors*

**DOI:** <https://doi.org/10.1080/01292986.2017.1420207>

Follow this and additional works at: [https://ink.library.smu.edu.sg/lkcsb\\_research](https://ink.library.smu.edu.sg/lkcsb_research)

Part of the [Finance and Financial Management Commons](#), [Human Resources Management Commons](#), and the [Organizational Behavior and Theory Commons](#)

### Citation

PANG, Augustine; LWIN, May O.; NG, Chrystal Shu-Min; ONG, Ying-Kai; CHAU, Shannon Rose Wing-Ching; and YEOW, Kristle Poh-Sim. Utilization of CSR to build organizations' corporate image in Asia: Need for an integrative approach. (2018). *Asian Journal of Communication*. 28, (4), 335-359. Research Collection Lee Kong Chian School Of Business.

**Available at:** [https://ink.library.smu.edu.sg/lkcsb\\_research/5942](https://ink.library.smu.edu.sg/lkcsb_research/5942)

This Journal Article is brought to you for free and open access by the Lee Kong Chian School of Business at Institutional Knowledge at Singapore Management University. It has been accepted for inclusion in Research Collection Lee Kong Chian School Of Business by an authorized administrator of Institutional Knowledge at Singapore Management University. For more information, please email [libIR@smu.edu.sg](mailto:libIR@smu.edu.sg).

---

**Author**

Augustine PANG, May O. LWIN, Chrystal Shu-Min NG, Ying-Kai ONG, Shannon Rose Wing-Ching CHAU,  
and Kristle Poh-Sim YEOW

## Utilization of CSR to build organizations' corporate image in Asia: need for an integrative approach

Augustine Pang<sup>a</sup>, May O. Lwin<sup>b</sup>, Chrystal Shu-Min Ng<sup>b</sup>, Ying-Kai Ong<sup>b</sup>, Shannon Rose Wing-Ching Chau<sup>b</sup> and Kristle Poh-Sim Yeow<sup>b</sup>

<sup>a</sup>Lee Kong Chian School of Business, Singapore Management University, Singapore, Singapore; <sup>b</sup>Wee Kim Wee School of Communication and Information, Nanyang Technological University, Singapore, Singapore

### ABSTRACT

Corporate social responsibility (CSR) has been found to be a strong predictor of a favorable corporate image [Gray, 1986. *Managing the corporate image: The key to public trust*. London: Quorum Books]. Websites have become an essential communication platform [Dawkins, 2004. *Corporate responsibility: The communication challenge*. *Journal of Communication Management*, 9(2), 108–119]. This study aims to investigate how CSR can be used in enhancing organizational corporate image. Content analyses of 150 corporate websites of organizations in Asia headquartered in Singapore were conducted, followed by in-depth interviews with public relations (PR) practitioners to examine the motivations behind their CSR engagement. Findings showed that organizations utilized CSR as a means to enhance corporate image via four ways: Engaging in two-way conversations with stakeholders, adopting an inside-out communication approach with employees, recognizing the relevance of other CSR communication channels, and communicating CSR with authenticity. However, some organizations hesitate to use CSR communication to enhance their corporate image because they wanted to avoid being seen as using CSR as a promotional tool.

### ARTICLE HISTORY

Received 7 January 2016  
Revised 8 December 2017  
Accepted 10 December 2017

### KEYWORDS

Strategic communication;  
content analysis; in-depth  
interview; Singapore

## Introduction

Corporate image is an important asset (Benoit & Pang, 2008) as it provides a basis for stakeholders to favor the organization; it also creates strategic advantages for the organization (Cornelissen, 2011). Increasingly, organizations are showcasing their corporate social responsibility (CSR) efforts, which enhance corporate image; this in turn elicits positive public perceptions (Pfau, Haigh, Sims, & Wigley, 2008). While CSR can be communicated through many channels, corporate websites have emerged as a key platform to present corporate image (Coombs & Holladay, 2012).

However, few studies have examined the importance of communicating CSR on this platform; even fewer showed how Asian organizations utilize it (Golob et al., 2013; Moreno & Capriotti, 2009). While there is growing interest in CSR communication in Asia, research in this area is nascent (Dhanesh, 2016).

This study examines how organizations in Asia communicate CSR work with a view of how it contributes to image building. Singapore is the choice research site as it is described as 'Asia 101' (Freeman & Ramakrishnan, 2016, p. 43) – a representation of and a gateway to Asia (Pang, Frandsen, Johansen, & Yeo, 2013), and home to many MNCs and local businesses (Lee, Mak, & Pang, 2012).

The research objectives are: To determine the primary and secondary CSR themes and characteristics of CSR communication on websites of Asian-based organizations; to understand the underlying factors when selecting CSR issues to communicate; and to uncover how CSR communication can help image building in Asian organizations. These are examined through the theoretical lens of relationship and image management frameworks (Grunig, Grunig, & Dozier, 2002; Pang, 2012).

Contents of 150 corporate websites were examined for information on and the communication of CSR. Following which, 24 Asian PR practitioners in Singapore were interviewed for insights on CSR communication strategies and how they contributed to image building. This study is significant on a few fronts. First, obtaining insights on how organizations communicate CSR on their websites aids understanding of how this practice can be used for effective CSR communication. Secondly, interviews with practitioners enable a deeper understanding of the key motives in CSR initiatives. The findings also present practical implications for corporate communication practitioners and CSR policy-makers on how CSR can enhance corporate image. Thirdly, it is hoped that this creates a holistic understanding of CSR communication in Asia, and how it can be strategically managed to enhance corporate image in this part of the world.

## **Literature review**

### ***Relationship and image management frameworks***

The concept of organization-public relationship (OPR) has been studied in PR research (Ledingham & Bruning, 2000). Broom, Casey, and Ritchey (1997) defined OPRs as 'properties of exchange, transactions, communications, and other interconnected activities' (p. 94). Grunig and Huang (2000) proposed a model consisting of three components: Relationship antecedents, relationship cultivation strategies, and outcomes of the strategies.

Image management is a dialogic process where organizations and stakeholders communicate with one another (Massey, 2004). Image is the mental picture the public has of an organization (Cornelissen, 2011), and it can be based on stakeholders' experiences, impressions, and knowledge (Worcester, 2009). Many organizations aim to shape a distinct corporate image, and project a positive one to different sets of stakeholders to maintain a consistent image (Christensen & Askegaard, 2001; Cornelissen, 2011). Pang (2012) argued that organizations can build positive image through mainstream media framing; and through online media. Gilpin (2010) found that information from corporate websites could project 'desired facets' (p. 275) of the organization's image.

### ***Impact of CSR on corporate image***

CSR has a positive effect on corporate image, which in turn has a mediating effect on purchase decision making (Huang, Yen, Liu, & Huang, 2014; Huang & Lien, 2012). This leads

to benefits, including greater brand loyalty and higher revenues (Huang et al., 2014; Servaes & Tamayo, 2013; Stanaland, Lwin, & Murphy, 2011). However, public awareness of organizations' CSR initiatives has been low (Du, Bhattacharya, & Sen, 2010; Pomeroy & Dolnicar, 2009; Bhattacharya, Sen, & Korschun, 2008) because these good deeds are not publicized or publicized comprehensively. For effective CSR communication that raise public awareness and shape positive corporate image, it is imperative for organizations' communications to be informative, utilize a factual message tone, have personal relevance to the public, and be consistent and transparent (Kim, 2017; Kim & Ferguson, 2014, 2016).

### ***CSR deployment in Asia***

CSR has been defined in various contexts (Dahlsrud, 2008), and one of the most acknowledged is by Carroll (1979) – that 'the social responsibility of a business encompasses the economic, legal, ethical and discretionary (or philanthropic) expectations that the society has of organizations' (p. 500). A modern paradigm of modeling CSR reporting is the 'Triple Bottom Line' where on top of economic value, a business also adds or detracts both environmental and social value (Elkington, 2004). In addition, organizations have political responsibilities which should extend to CSR communication (Seele & Lock, 2015). Another definition from the European Union Commission (2001) described CSR as 'a concept where companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' (Dahlsrud, 2008, p. 7).

Multinational organizations recognize the need to behave in a socially responsible manner as defined by the local community (Arthaud-Day, 2005) to gain legitimacy (Campbell, Eden, & Miller, 2012) and adapt to cultures and regulations of their host countries. Literature has highlighted the need for CSR policy-makers to balance global and local issues with their CSR policies (Tan & Wang, 2011). CSR is thus highly dependent on the socio-cultural and economic landscape and ethical pressure from the country (Bronn & Vrioni, 2001; Pang, Mak, & Lee, 2011; Tan & Wang, 2011).

Although CSR has gained prominence, literature on CSR in Asia remains sparse compared to research from the West (Chapple, Moon, Slager, & Herzig, 2014). Studies on CSR by Asian companies were focused on India and China (Hah & Freeman, 2014). However, Asian values and ideals have a positive impact on CSR (Ramasamy, Yeung, & Chen, 2013), and should be the focus of Asian CSR studies (Kuo & Chew, 2009).

With over 7000 foreign organizations in Singapore (Ministry of Manpower, 2013), much of the CSR is driven by these organizations (Tan, 2011). Yet, CSR engagement in Singapore remains low (Sharma, 2013; Tan, 2011). Little is known about how organizations communicate their CSR efforts in the local context. Tan (2011) noted that many local organizations view CSR as a 'compliance issue rather than as a way of doing business' (p. 6). Lee et al. (2012) concurred that local organizations have a low comprehension about CSR, which could affect their attitudes toward increasing CSR efforts.

Current CSR research is focused on three approaches: Performance driven, motivation driven, and stakeholder driven (Basu & Palazzo, 2008). Performance-driven approach recognizes that there are external expectations of CSR activities and focuses on meeting them. Motivation-driven approach looks at both extrinsic and intrinsic motives for CSR, such as improving corporate reputation and organization's ethical commitments

respectively. Stakeholder-driven approach identifies relationships between an organization and its stakeholders, and studies CSR as the organization's reaction to their demands (Basu & Palazzo, 2008).

In stakeholder approach, an organization needs to satisfy primary and secondary stakeholders (Freeman, 1984), implying that there are different CSR themes related to primary and secondary groups (Dunfee, 2008). This is pertinent to foreign organizations that adapt their CSR work to different cultures, ethical measures, and regulations of their host countries (Chapple et al., 2014) which may conflict with its 'home-based' (Arthaud-Day, 2005, p. 3) CSR plan, or even its overall business strategy. According to Muller (2006), global organizations that adopt localized CSR approaches in different countries risk creating a fragmented strategy that results in confusion within the organization. Popoli (2011) argued that CSR approaches should prioritize different stakeholders within different local contexts. However, some have called for a multidimensional approach beyond the assumption that CSR practices are homogeneous within the country and account for the complexities of a global organization's CSR activities (Jamali, 2010). There is thus a need to understand the initiatives and themes communicated by both foreign-owned and local organizations. The following research question is proposed:

RQ1: What are the primary and secondary CSR themes communicated by local and foreign-owned organizations in Asia?

### ***Use of corporate websites to enhance corporate image***

CSR communication, which is 'the process of communicating the social and environmental effects of organizations' economic actions to particular interest groups within society and to society at large' (Gray, Owen, & Adams, 1996, p. 3) is a concern for organizations (Soh, Sriramesh, Ng, & Luo, 2006). When stakeholders perceive their expectations and values are aligned through CSR, the organization gains stronger stakeholder support (Lichtenstein, Drumwright, & Braig, 2004; Maignan & Ferrell, 2004).

Organizations use a range of media to communicate its CSR efforts (Fieseler, Fleck, & Meckel, 2010), with websites being one of the most common (Soh et al., 2006). In Singapore, this is not surprising as Internet penetration rate (82%) is one of the highest in Asia (Kemp, 2017). Compared to platforms like Facebook and Twitter, websites provide extensive and detailed information (Coombs & Holladay, 2012), and can tailor CSR communication and content simultaneously to various stakeholders (Insch, 2008).

Websites allow for control over message design and presentation – critical in corporate presentation and construction of corporate image (Pollach, 2005; Winter, Saunders, & Hart, 2003). Organizations can craft their own messages (Coombs & Holladay, 2012; Moreno & Capriotti, 2009) and are not limited by word length or the number of characters, unlike in Twitter. Second, using strategic layouts, organizations can display key information they want to be accessed first (Calderon, 2011). Capriotti and Moreno (2007) examined CSR content on Spanish organizations' websites and found low level of interaction between organization and stakeholders. Chaudhri and Wang (2007) also found a low representation of CSR communication on websites of IT companies in India. Third, websites allow organizations to conduct dialogue with stakeholders (Esrock & Leichty, 2000). This encourages stakeholders to perceive communications as interactive, which

is linked to message credibility and identification with the organization, both of which positively impact corporate reputation and stakeholder word-of-mouth (WoM) (Eberle, Berens, & Li, 2013). Shin, Pang, and Kim (2015) argued that despite awareness of the importance of online communication in cultivating relationships and corporate image, many organizations are not exploiting its full potential. They argued that current practices seem centered on offering general information with moderate use of discussion forums. Seele and Lock (2015) found that BMW's, Conoco Philips' and Exxon Mobil's websites had rich CSR information, but communications were mostly one-way directed; informing rather than engaging stakeholders. Organizations can enhance dialogic communication by offering 'customer-oriented' information and promoting a greater understanding of the organization's 'products, services and underlying philosophies' (Park & Reber, 2008, p. 410). However, the degree of interactivity on CSR-related websites were 'sector- and culture-sensitive', with American and European websites being more accessible, and Indian ones less so (Seele & Lock, 2015). Given the discussion above, the following question is posited,

RQ2: What are the key executional communication features of CSR communication observed through: (a) the extent of reporting on corporate websites, (b) the prominence of CSR on corporate websites?

### ***CSR motivations and impact on corporate image***

Helping in image building can motivate CSR activities (Cornelius, Wallace, & Tassabehji, 2007). Indeed, organizations have improved corporate image with CSR (Du et al., 2010; Arendt & Brettel, 2010), and when they exhibited altruistic motives. Three types of CSR motives have been proposed: Instrumental motive, relational motive and ethical motive (Aguilera, Rupp, Williams, & Ganapathi, 2007; Rupp, Williams, & Aguilera, 2011). Instrumental motive is the motive of engaging in CSR to create tangible outcomes, such as an increase in profits. Relational motive is engaging in CSR to benefit stakeholders, specifically employees. A good employer-employee relationship enhances good faith, pride and performance (Donaldson & Preston, 1995; Tyler & Degoey, 1995). Ethical motive is motive grounded in morals (e.g. what is fair and right) despite the lack of tangible rewards (Turillo, Folger, Lavelle, Umphress, & Gee, 2002). However, a broader category of motives, such as extrinsic and intrinsic motives (Graafland & Mazereeuw-Van der Duijn Schouten, 2012) have also been identified. Environmental and social-related CSR activities are triggered by intrinsic motivations while both intrinsic and extrinsic motivations drive labor and employee-related CSR activities or policies (Graafland & Mazereeuw-Van der Duijn Schouten, 2012). When the public's perception of CSR is aligned with corporate work, its attitudes toward the organization improve (Morsing, Schultz, & Nielsen, 2008).

Challenges remain for CSR communication. On one hand, the organization ought to be perceived as genuine and trustworthy in light of growing skepticism from the public (Bronn & Vrioni, 2001; Fassim & Buelens, 2011; Skarmeas & Leonidou, 2013). On the other hand, organizations that communicate CSR aggressively risk being perceived as superficial and opportunistic (Pirsch, Gupta, & Grau, 2007). When publics construe CSR agenda as self-serving and insincere, CSR efforts might backfire, leading to reduced brand equity and unfavorable WoM (Yoon, Zeynep, & Schwarz, 2006; Skarmeas & Leonidou, 2013). Thus, the following research question is posited,



RQ3: What are the motivations and underlying considerations in the selection of CSR initiatives?

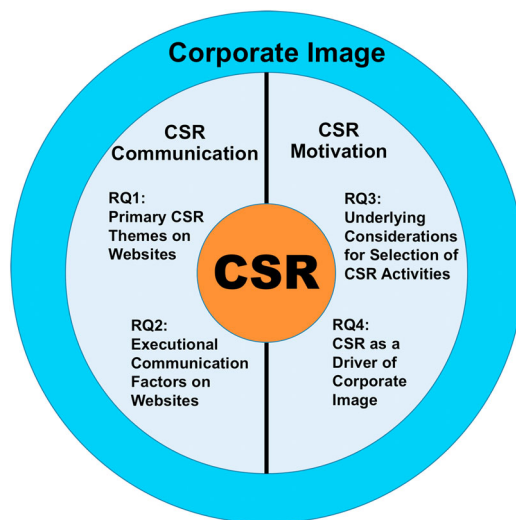
Although CSR can be a ‘strategic differentiator’ (Sharma, 2013, p. 8) to drive competitiveness and to enhance image, little has been done to study how organizations leverage CSR to enhance corporate image. Past studies showed that stronger CSR involvement led to a better corporate image due to the trust gained and favorable opinions earned (Li, 2007; Wu, 2009). However, Zhang (2010) cautioned that CSR may benefit external stakeholders (e.g. the public) than others like internal stakeholders. This resonated with studies that focused on the relationship between organizations and external stakeholders (Brown & Dacin, 1997). Increasingly, there is call to examine how CSR is used to build image with internal stakeholders (Costas & Kärreman, 2013), adopting an ‘inside-out approach’ (Morsing et al., 2008, p. 102) before CSR is communicated to external stakeholders. In other words, the effectiveness of using CSR to enhance corporate image is built on the alignment between an organization’s identity and the image projected externally (Schlegelmilch & Pollach, 2005). Addressing the call by Low, Idowu, and Ang (2014) to examine the relationship between CSR and corporate image, the following research question is posited.

RQ4: How do organizations in Asia use CSR to enhance corporate image?

The connections in how CSR communication can serve as a driver in enhancing corporate image is encapsulated in the diagram below (Figure 1).

## Method

We undertook two studies – (a) content analyses of websites to answer RQ1 and RQ2; and (b) in-depth interviews with corporate executives to answer RQ3 and RQ4.



**Figure 1.** Conceptual diagram of research questions.



## Content analysis of websites

RQ1 and RQ2 focused on the CSR thematic and executional features on corporate websites of local and foreign-owned organizations in Asia to draw replicable inferences from the data (Krippendorff, 1989). Data from the top 75 organizations with a presence in Asia was drawn from Brand Finance's 'Global 500' 2013 and 'Singapore 100' 2013 (Brand-Finance, 2013) as they accounted for intangible assets crucial to corporate image.

From a sample size of 150 organizations, organizations without local-specific sites were removed, replicating the procedure designed by Chaudhri and Wang (2007). After filtering, the 122 remaining organizations (49 foreign and 73 local) (see Table 1) were analysed. To answer the research questions, we adopted measures from existing sources or developed new ones. The measures were: Visibility of CSR on website and homepage, level of visibility of CSR, hierarchical placement of CSR on the homepage, CSR themes (namely Community Involvement & Development, Environmental Management, Organizational Governance, Fair Operating Practices, Consumer Issues, Labour Practices,

**Table 1.** List of organizations analyzed.

Local organizations			Foreign organizations				
1	DBS	40	A-Reit	1	Coca-Cola	40	SPC
2	F&N	41	CWT	2	Citi	41	Caltex
3	Singtel	42	Food Empire	3	Shell	42	Kao
4	Keppel Corp	43	EuYanSang	4	McDonalds	43	Alcon
5	OCBC	44	Suntec	5	Mitsubishi Electric	44	Holcim
6	Genting Holdings	45	Haw Par	6	Starbucks	45	NEC
7	Great Eastern Life	46	Swiber	7	BNP Paribas	46	Veolia
8	Brands	47	Ho Bee	8	ExxonMobil	47	Rolls Royce
9	Tiger Beer	48	Metro	9	Hitachi	48	Schneider Electric
10	Cycle & Carriage	49	Raffles Education	10	PWC	49	Aviva
11	SPH	50	Aztech	11	AXA		
12	Comfort Delgro	51	Hong Leong	12	Toshiba		
13	Starhub	52	OSIM	13	Deutsche Bank		
14	HPH	53	Super	14	Sharp		
15	ST Engineering	54	Sim Lian Group	15	Total		
16	Sempcorp Marine	55	Tigerair	16	KPMG		
17	Olam Singapore	56	Cityspring	17	Ernst & Young		
18	CDL	57	Lorenzo	18	Sony		
19	SMRT	58	Auric Pacific	19	Panasonic		
20	NOL	59	Soup Restaurant	20	Loreal		
21	M1	60	Far East Orchard	21	Siemens		
22	SATS	61	Wee Hur	22	Phillips		
23	Capitaland	62	Stamford Tyres	23	Canon		
24	SBS Transit	63	Breadtalk Holdings	24	Visa		
25	Sembcorp	64	TT International	25	Dell		
26	Millenium Hotels	65	Creative	26	Kimberley-Clark		
27	Cerebos	66	Wilmar	27	Microsoft		
28	CapitaMalls	67	SIA	28	Colgate-Palmolive		
29	Singpost	68	APL	29	Nestle		
30	Ascott	69	SIAEC	30	MTV/Viacom		
31	Wing Tai	70	Singland	31	Heineken		
32	APB	71	UOB Kay Hian	32	Pfizer		
33	PetraFoods	72	Raffles Medical	33	KFC		
34	Mapletree Holdings	73	Cortina	34	Adecco		
35	Guocoland			35	Fujifilm		
36	The Straits Times			36	Unilever		
37	SGX			37	Fuji Xerox		
38	UOL			38	Accenture		
39	Kingsmen			39	Ikea		

Note: These organizations were selected from the Brand-Finance *Global 500* 2013 list.

Human Rights) addressed, space taken by CSR on the website, and the presence of CSR reports with an addition of the following: Targeted type of audience. Items also included three categories adapted from the ISO26000 Guidelines for Social Responsibility (ISO, 2010): (1) The presence of CSR on corporate websites category, (2) The prominence of CSR communication category, and (3) The extent of CSR reporting category. The presence of CSR on corporate websites category (Chaudhri & Wang, 2007) determines CSR presence on corporate websites, the amount of information on CSR, and the presence of organizational governance issues. These websites were identified, catalogued, and content analyzed to identify primary themes. A large part of the information was on a designated CSR page. The number of clicks was studied to provide insights into organizations' perceived importance of its CSR page, hence providing snapshots of how organizations utilize CSR to potentially enhance corporate image. The prominence of CSR communication category (Chaudhri & Wang, 2007) studied the hierarchical placement of CSR and CSR space used on the organizations' website homepage. These features showed the importance of CSR to an organization (Moreno & Capriotti, 2009) and are crucial characteristics to ascertain the engagement level of CSR and the construction of corporate image on the corporate websites (Winter et al., 2003). The extent of CSR reporting category allowed for the identification of the different resources used to present information on CSR on corporate websites. These resources include download-ready materials such as charts, graphs, and annual reports (Capriotti & Moreno, 2007). CSR reports was taken into consideration as some organizations linked their CSR efforts to annexed documents. Findings from this category inform how organizations report their CSR efforts, and how they can affect image building.

### **Coding process**

As recommended in content analysis literature (Kolbe & Burnett, 1991; Krippendorff, 1989), four coders were trained on the operational definitions of CSR themes and the executional communication features. The websites were each coded by two coder pairs. The use of two coders is common in content analysis (Callcott & Lee, 1994; Kolbe & Muehling, 1995) to ensure inter-coder reliability. A detailed coding guide and coding sheet were developed, and an initial analysis of 30 websites randomly selected from Fortune 500 organizations were independently coded by all members to test the coding guide. The results were analyzed and discussed to clarify ambiguities, so that a consensus was reached on how the coding categories should be interpreted. Revisions were then made to the guidebook. Finally, we assessed that the four trained coders attained an average inter-coder reliability score of 0.9 (based on Krippendorff's Alpha) and a percentage agreement of 90% for each question across 30 websites as shown in Table 2.

### **Results**

RQ 1 explored primary CSR themes in local and foreign-owned organizations in Asia to provide a foundational understanding of the Asian CSR landscape. Table 3 shows the percentage of local and foreign organizations and their salient local CSR themes. A notable 81.3% communicated local CSR initiatives. Our analysis showed that *Community Involvement and Development* (31.4%) was the most prominent primary CSR theme in both local and foreign organizations in Singapore (see Table 3). More local organizations (37.3%)

**Table 2.** Intercoder reliability results.

	% Agreement	Ir*
<i>Company Information</i>		
Staff Strength	100.0%	1.000
Company Ownership	100.0%	1.000
Domestic CSR Efforts for Singapore Owned Companies	96.8%	0.939
Overseas CSR Efforts for Singapore Owned Companies	100.0%	1.000
Domestic CSR Efforts for Foreign Owned Companies	100.0%	1.000
Overseas CSR Efforts for Foreign Owned Companies	100.0%	1.000
Company Type	98.7%	0.975
<i>Visibility of CSR and Organizational Governance</i>		
Presence of CSR On Home Page	100.0%	1.000
Presence of CSR Homepage	100.0%	1.000
No. of Clicks to CSR Page	93.6%	0.818
Presence of Organizational Governance	100.0%	1.000
<i>Placement of CSR &amp; Organizational Governance</i>		
Level Placement of CSR on Home Page	94.9%	0.928
Level of Placement of Org. Gov. on Home Page	94.9%	0.918
<i>Extent of CSR Reporting</i>		
Presence of Download-Ready Materials	96.8%	0.939
Presence of CSR Reports	94.9%	0.928
Presence of Organizational Governance	100.0%	1.000
Total Pages focused on CSR	97.5%	0.956
Type of Audience	100%	1.000
<i>Prominence of CSR Communication</i>		
Text Size	96.8%	0.934
Space taken by CSR on Home Page	96.8%	0.954
Visuals of CSR on Home Page	100.0%	1.000
Visuals of CSR on CSR Page	99.4%	0.983
<i>Identification of Top Three Core CSR Themes</i>		
Primary	99.4%	0.992
Secondary	97.5%	0.968
Tertiary	96.2%	0.947

\*Intercoder Reliability calculated against Krippendorff's Alpha.

also communicated *Community-related* CSR activities as compared to foreign organizations (25.3%). *Organizational Governance* was the third most prominent CSR theme (10.7%), and apparent only in local organizations. Table 3 shows that local organizations were more active in presenting *Organizational Governance* on their homepage compared to foreign-owned organizations. Also, a significant difference ( $\chi^2 = 29.090$ ,  $p < 0.05$ ) was noted in both local (14.7%) and foreign organizations (5.3%) in *Fair Operating Practices* as the primary CSR theme (Table 3). Results showed that about a fifth of the organizations (18.7%) did not communicate any CSR initiatives in Singapore. Among this group, a significantly higher figure was seen in foreign organizations (34.7%), as compared to local

**Table 3.** Primary CSR themes on websites of local and foreign organizations.

Primary CSR Theme	Local (%)	Foreign (%)	Total (%; N = 150)	Chi-Square ( $\chi^2$ )
Community Involvement & Development	37.3	25.3	31.4	29.090 6 df
Environmental Management	13.3	18.7	16.0	
Organizational Governance	21.3	0.0	10.7	
Fair Operating Practices	14.7	5.3	10.0	
Consumer Issues	6.7	10.7	17.3	
Labour Practices	2.7	2.7	2.7	
Human Rights	1.3	2.7	2.0	
Companies with no CSR in Singapore	2.7	34.7	18.7	

Note: Because of rounding errors, percentages may not add up to 100%.

**Table 4.** Secondary CSR themes on websites of local and foreign organizations.

Secondary CSR Theme	Local (%, n = 73)	Foreign (%, n = 49)	Total (%, N = 122)	Chi-Square ( $\chi^2$ )
Environmental Management	20.5	36.7	27.1	
Community Involvement & Development	15.1	22.4	18.1	
Labour Practices	19.2	12.2	16.4	24.594
Consumer Issues	5.5	12.2	8.2	6 df
Fair Operating Practices	1.3	2.1	1.6	
Human Rights	0.0	4.1	1.6	
Organizational Governance	8.2	0.0	4.9	
No Secondary CSR Theme	30.1	10.2	22.2	

Note: Because of rounding errors, percentages may not add up to 100%.

organizations (2.7%). Secondary themes were identified in Table 4 and results showed that both local and foreign organizations displayed similar top three themes of *Environmental Management*, *Community Involvement*, and *Development and Labour Practices*.

RQ2 set out to explore the key executional communication features of CSR communication observed through: (a) the extent of reporting on corporate websites, (b) the prominence of CSR on corporate websites. The percentage of executional communication features and a summary of the Chi-square statistics are summarized in Table 5.

### *Presence of CSR on homepage*

No significant difference was present in terms of the CSR presence on the homepage of corporate websites between local and foreign organizations ( $\chi^2 = 9.057$ ,  $p > 0.05$ ). A majority of the organizations reflected CSR information on their corporate homepage. Clearly, both local (75.3%) and foreign organizations (95.9%) understood the need to make CSR information accessible on their websites. However, more local organizations did not have a specific CSR page (24.7%) as compared to foreign organizations (4.1%).

### *Number of clicks to CSR pages*

The number of clicks to CSR pages was also obtained to gain perspective on the importance of CSR to the organizations. Bevan (1999) posited that the fewer the clicks taken to a section of the site from the homepage, the more important that section is to the owner. Table 5 shows no significant difference ( $\chi^2 = 3.607$ ,  $p < 0.05$ ) across all organizations, and majority of the local (79.5%) and foreign (73.5%) organizations' corporate websites needed only one click to their unique CSR pages. Foreign organizations, however, were observed to have placed more importance on their CSR pages as no websites required three or more clicks as compared to 4.1% of the websites of local organizations. Notwithstanding that, a majority of the local organizations (79.5%) were just a click away from their CSR pages, alluding that most of them understood the need for CSR information to be easily accessible and visible to their audiences. Hence, this implies their understanding of the need to clearly communicate their CSR efforts.

### *Presence of organizational governance on homepage*

As exhibited in Table 5, there was no significant difference noted between local and foreign organizations ( $\chi^2 = 28.316$ ,  $p > 0.05$ ). This indicates a similar level of understanding among organizations here for the need of organizational governance. Three quarters (75.3%) of local organizations and 26.5% of the foreign organizations communicated *Organizational*

**Table 5.** Frequency of executional communication features on websites of local and foreign organizations.

	Local (n = 73)		Foreign (n = 49)		Chi-Square ( $\chi^2$ )
	Freq.	%	Freq.	%	
<i>Presence of CSR Home Page</i>					
Yes	55	75.3	47	95.9	9.057
No	18	24.7	2	4.1	1 df
<i>Number of Clicks to CSR Page</i>					
One	58	79.5	36	73.5	3.607 (N.S)
Two	12	16.4	13	26.5	2 df
More than Three	3	4.1	0	0.0	
<i>Presence of Org. Gov.</i>					
Yes	55	75.3	13	26.5	28.316
No	18	24.7	36	73.5	1 df
<i>Presence of CSR on Home Page</i>					
Yes	59	80.8	38	77.6	0.193 (N.S)
No	14	19.2	11	22.4	1df
<i>Presence of Downloads on CSR</i>					
Yes	18	24.7	10	20.4	0.299 (N.S)
No	55	75.3	39	79.6	1 df
<i>Types of Audiences</i>					
Corporate	19	26.0	0	0.0	15.106
Mass Audience	54	74.0	49	100.0	1 df
<i>Total Pages Focused on CSR</i>					
Minimal (1–5)	54	73.9	18	36.7	18.906
Medium (6–10)	8	11.0	7	14.3	2 df
Extensive (10+)	11	15.1	24	32.9	
<i>Presence of CSR Reports</i>					
Yes	16	21.9	20	40.8	5.034
No	57	78.1	29	59.2	1 df
<i>Placement of Org. Gov. on Home Page</i>					
Top Half	45	61.6	5	4.1	34.975
Bottom Half	3	4.1	2	1.6	4 df
Below Site Content	4	5.5	3	2.5	
In a Tab	3	4.1	3	2.5	
None	18	24.7	36	29.5	
<i>Placement of CSR on Home Page</i>					
Top Half	41	56.1	15	30.6	9.153 (N.S)
Bottom Half	2	2.7	3	6.1	4 df
Below Site Content	9	12.3	9	18.4	
In a Tab	7	9.6	11	22.4	
None	14	19.2	11	22.4	
<i>Font Size of CSR Headers</i>					
S (Font Size 5–15)	51	69.9	30	61.2	3.907 (N.S)
M (Font Size 16–18)	8	11.0	7	14.3	4 df
L (Font Size 19+)	0	0.0	1	2.0	
None	14	19.1	11	22.4	
<i>Space Taken by CSR on Home Page (cm square)</i>					
Minimal (1–5)	36	49.3	11	22.4	2.587 (N.S)
Medium (6–10)	14	19.2	19	38.7	3 df
Extensive (10+)	14	19.2	9	18.4	
None	9	12.3	10	20.4	
<i>CSR Visuals on Home Page</i>					
Word Only	47	64.4	33	67.3	1.010 (N.S)
Integrated Visual Presentation	12	16.4	5	10.2	2 df
None	14	19.1	11	22.4	
<i>CSR Visuals on CSR Page</i>					
Word Only	4	5.5	0	0.0	11.984 (N.S)
Integrated Visual Presentation	69	94.5	49	100	3 df

Note: Because of rounding errors, percentages may not add up to 100.  
 $p < 0.05$  (N.S): Not Significant.

*Governance* on their homepage. The presence of *Organizational Governance* on the corporate homepage of foreign organizations was about a third lower than their local counterparts (see Table 5). However, a significant difference between local and foreign organizations was noted in the placement of *Organizational Governance* on the homepage ( $\chi^2 = 34.975, p < 0.05$ ). Local organizations tended to display information on *Organizational Governance* more prominently than foreign organizations, with 61.6% of local organizations displaying that information on the top half of the page as compared to 4.1% of foreign organizations.

### **Space taken up by CSR on homepage**

The area taken up by CSR content on the corporate website homepage was measured to account for the prominence of CSR. As exhibited in Table 5, there was no overall significant difference noted between local and foreign organizations ( $\chi^2 = 2.587, p > 0.05$ ). However, the results illustrated that local organizations assigned CSR a lower priority on their homepage with close to half (49.3%) giving CSR 'Minimal' space. This was contrasted with foreign organizations, where over half (57.1%) had CSR take up 'Medium' and 'Extensive' spatial coverage.

### **Total pages focused on CSR**

It is reasonable to assume that this reflects the amount of effort devoted by the organization to communicate its CSR efforts (Chaudhri & Wang, 2007). As shown in Table 5, local organizations had a significantly higher percentage (73.9%;  $\chi^2 = 18.906, p < 0.05$ ) of minimal coverage as compared to 36.7% of foreign organizations. In contrast, foreign organizations were more forthcoming (32.9%) with CSR presentation, as compared to 15.1% of local organizations that had extensive coverage of pages. For example, Unilever, a foreign organization utilized over 10 pages of CSR as compared to Petrafts; a local organization with fewer than five pages of CSR.

### **Presence of CSR reports on CSR pages**

As shown in Table 5, foreign organizations possessed a significantly higher percentage (40.8%;  $\chi^2 = 5.034, p < 0.05$ ) of CSR reports as compared to local organizations (21.9%).

## **In-depth interviews**

RQ3 and RQ4 examined the considerations that influence CSR engagement in organizations and how CSR serves as driver of corporate image. In-depth interviews were conducted to allow for an understanding of contexts to supplement data obtained through the first study. All organizations in the content analysis sample were invited to participate in the study. A total of 24 interviews (17 face-to-face, 4 phone, and 3 email) with PR executives were conducted (see Table 6). The interviews were carried out over a period of three months from the end of 2013 to early 2014. Each interview averaged 30 minutes for phone interviews and one hour for face-to-face interviews. Face-to-face interviews were conducted at the organizational representatives' offices. All the interviews were conducted with predetermined questions asked in a systematic order (Baxter & Eyles, 1999), while also permitting the interviewers some degree of freedom to probe beyond the list of questions when necessary. With permission from the participants, the interviews were voice-recorded and later transcribed verbatim.

**Table 6.** Organizations interviewed.

No.	Company	Department	Interview Type (F2F/Email/Phone)	Length of Interview (min)
1	Adecco	Marketing	F2F	55
2	AXA Singapore	Marketing and Communications	Email	–
3	Heineken Asia Pacific	Corporate Communications	F2F	80
4	Citi Singapore	Corporate Communications	F2F	70
5	Deutsche Bank	Communications and CSR	F2F	40
6	Edelman	Consumer Relations	F2F	20
7	Fuji Xerox	CSR	F2F	60
8	Google	Public Policy and Government Affairs	F2F	45
9	Hitachi Asia	Corporate Communications	Email	–
10	Holcim Limited	CSR	F2F	85
11	Ikano	Sustainability	F2F	50
12	Microsoft	Citizenship	F2F	45
13	Mitsubishi Electric	Human Resources	F2F	75
14	MTV Viacom	Corporate Communications	Phone	30
15	PetraFoods Limited	Sustainability	F2F	90
16	PwC	Corporate Communications	Phone	–
17	Schneider Electric	Industry Business	F2F	30
18	Shell	Corporate and Consumer	Phone	40
19	SingTel	CSR	F2F	65
20	Stamford Land	Corporate Communications	Email	–
21	Starbucks	Corporate Communications	Phone	20
22	Starhub	Corporate Communications	F2F	55
23	Unilever	Corporate Communications	F2F	70
24	VISA	Corporate Communications	F2F	50

### **Data analysis**

Manual collaborative interpretation allowed for multiple minds to decipher the data in various ways. Two levels of coding were administered: open coding to account for keywords that highlighted the phenomenon and axial coding for sorting keywords into categories to answer the research questions as shown in Table 7. As with interviews, no inter-coder reliability is required was needed (see recent studies like Argenti, 2017; Men, Ji, & Chen, 2017; Yeo & Pang, 2017). Ellis and Bochner (2003) argued that the interviewee's ability to reconstruct general scenes and dialogue would be sufficient. Validity of data stem from verisimilitude, or the ability to evoke a feeling that the experience described is lifelike, believable and possible. Golden-Biddle and Locke (1993) argued that plausibility is believability. In this study, the researchers had the same interpretations of the interview data.

### **Results**

RQ3 examined the underlying organizational motivations when selecting CSR initiatives. All interviewees acknowledged the benefits and value of adopting and inculcating CSR into an organization. Results revealed no obvious and perceptible difference between the motivations of local and foreign organizations in their selection of CSR activities. The four salient motivations to commit to CSR for local and foreign organizations are as follows:

#### **Baseline expectation from stakeholders**

Most of the organizations argued that there was 'a strong mandate for businesses to be socially responsible', and saw CSR an 'expectation that everyone has put on corporations



**Table 7.** Coding themes for interviews derived from keywords, phenomena and themes from interview transcripts.

Research questions	Coding themes
RQ 3: What are the motivations and underlying considerations in the selection of CSR initiatives?	<ol style="list-style-type: none"> <li>1. Employee Engagement</li> <li>2. Risk management</li> <li>3. Improve relationships with the community</li> <li>4. Cost-savings</li> <li>5. Alignment with vision/mission</li> <li>6. Alignment with business expertise</li> <li>7. Government influence</li> </ol>
RQ 4: Based on the corporate communication practitioners' perspectives, how do organizations in Singapore use CSR to enhance their corporate image?	<ol style="list-style-type: none"> <li>8. Authenticity</li> <li>9. Branding</li> <li>10. Company differentiation</li> <li>11. Communications Channels               <ol style="list-style-type: none"> <li>i. Controlled channels</li> <li>ii. Uncontrolled channels</li> </ol> </li> <li>12. Adapting locally</li> <li>13. Transparency</li> <li>14. Inconspicuous Reporting</li> </ol>

today' (Organization X), which was 'becoming more of a need to, rather than a good to have' (Organization U). Organizations articulated that engaging in CSR was a prerequisite for remaining in business, and not a source of competitive advantage as stakeholders today 'expect every organization to conduct their business in an ethical way ... and if you are not doing it, you are at the loss' (Organization W). Many organizations argued that they have embedded CSR into their daily operations, thus acknowledging that CSR was an essential part of business.

### ***Alignment with business philosophy***

An overwhelming number of interviewees indicated that one of the key motivators for selecting CSR initiatives was the alignment with their organization's business philosophy. Several organizations tried to execute CSR activities that were congruent with their expertise to create a good fit between their social and business agenda as 'consumers and publics are more discerning' (Organization F). They agreed that organizations could contribute and promote greater engagements in their CSR efforts if they were able to leverage their business expertise and strengths while simultaneously aligning CSR with their business philosophy for stakeholders to regard their efforts as authentic and sincere. Additionally, organizations that emphasized the convergence of social and business efforts were more likely to enhance the credibility of their CSR efforts. This alignment ensured the perpetuity and sustainability of CSR efforts.

### ***Employee engagement***

Majority of the interviewees also acknowledged that employees were key stakeholders and the need to use CSR as a tool to attract new talents and engage existing employees beyond their designated job scope was imperative. Increasingly, organizations use CSR to mobilize employees to shape its internal dynamics. Staff engagement was key in enhancing corporate image to external stakeholders as this inculcated a 'feel-good factor' that made them

feel that ‘the organization is being a caring citizen’ (Organization V). This cultivated team building that fostered a greater sense of organizational cohesiveness. This point is exemplified by Organization M:

When people come and do CSR work together, the bonding between staff becomes very strong, so we appreciate people more.

Interviewees said they did not feel that employees were skeptical of such involvement. Even if they did, they did not oppose participating in such efforts because there was a larger social purpose in such work. This sense of ownership, described by a majority of organizations, was one of the key strategic goals of CSR. Several organizations understood the need to allow employees’ direct involvement in planning and executing CSR initiatives and recognized the need to ‘invest in employees’ (Organization L) to encourage ownership.

### ***Fostering positive community relationships***

A majority of the organizations interviewed recognized that their CSR efforts aid in fostering positive local community relationships, clearer identification of stakeholders’ needs, and creating a win-win outcome for both the organization and community. With such partnerships, organizations realized that they needed to establish good relationships with stakeholders, which could enhance their corporate image. Many foreign-owned organizations, despite adopting a worldwide CSR strategy, acknowledged the need to ‘think globally and act locally’ (Organization J) to account for the distinct cultures unique to each country. They noted the importance of the local community and there was a need to make ‘local adjustments’ while being ‘very respectful about the rules and regulations’ in each market (Organization N).

RQ4 examines how organizations in Asia use CSR to enhance their corporate image. From the interview data, four salient approaches were used.

***Inside-out approach with an employee focus.*** Our findings revealed that corporate image enhancement process using CSR began internally. Interviewees expressed that their priorities were to establish employee commitment before communicating CSR outwardly. Many interviewees highlighted that the core of CSR was inculcating values and creating a fundamentally ethical organizational culture. Organization C said, ‘(CSR) is about inspiring employees because we can’t talk about sustainability without the soul and the heart’. Organization M concurred that CSR was aimed to ‘cultivate and bond (their) own people first’. CSR was thus about ‘branding employees’ (Organization M).

Employees assumed the role of their organizations’ ambassadors to project a positive image for the organization through their CSR outreach. This was echoed by Organization F:

Employee engagement is now more important than ever as stakeholders are starting to see the values of their employees who are contributing to CSR efforts. This is because they are becoming ambassadors of the organization’s communication.

The organizations interviewed recognized that engaging employees in CSR helped create more meaningful relationships with their consumers. This enabled organizations to attract “customers to see (them) in a better light” (Organization G).

*Communicating authenticity.* Interviewees were aware of the potential skepticism from stakeholders with regard to their CSR initiatives. A majority highlighted the importance of treading a fine line in CSR communication. As expressed by Organization R, unless stakeholders were able to ‘feel the authenticity’ of an organization’s CSR in the local community, there was a potential risk that their CSR efforts may be viewed as ‘another gimmick’, thus undermining efforts to enhance corporate image. Hence, organizations recognized the need to come across as sincere when communicating their CSR efforts.

To be perceived as genuine in conducting CSR while maintaining control over its corporate image, Organization R ‘empowers their partners to drive the good things that (they are) doing’ and refrains from ‘shouting (their) CSR’ to the public. Organization L suggested another approach to disseminate information about its CSR engagement by relying on WoM from stakeholders,

Word-of-mouth works very well. So non-profit (organizations) will tell each other about our organization’s CSR focus, and people who work closely with us will also tell other people about our CSR.

Interviewees highlighted that awareness of an organization’s commitment to CSR work was dependent on the duration and congruence of their activities to their business expertise. Organization C expressed the need to be sustainable in its CSR plans to ‘make a difference and create an impact in the countries that (they) operate in’ in the long run by ‘moving away from one-time giving.’

Findings showed that organizations constantly embarked on CSR initiatives that were driven by motivations to construct an image of authenticity among external stakeholders. This helped in creating an overall positive corporate image.

*Establishing two-way conversations with stakeholders.* A majority of the organizations interviewed recognized the need to engage in two-way conversations to solicit stakeholders’ views on how to continuously improve their CSR efforts. This was observed in both local and foreign-owned organizations. Most indicated that achieving interaction and feedback was essential in CSR communication. Organization S said surveys allowed the organization to gain insights into their work and the consumers’ perspectives of the organization’s corporate image:

We do surveys to get a materiality assessment on the issues that are valuable. It helps to determine the strategy towards stakeholders and what we should focus on.

Two-way communication also allowed the organizations to adjust their communication strategies towards the public. For example, Organization S added:

We realized they needed more information, and expected us to provide more information on the effects of manufacturing our products. So that was in a way, a mismatch. We realized that we needed to step up our communication.

Another way in which organizations generate two-way conversations was constant interaction with the local community through CSR. To support our findings in RQ3, foreign-owned organizations interviewed highlighted the need to tailor their global CSR plans to local issues so that they could respond to the needs of the local community. They also

elucidated the collaborative nature of using CSR in building favorable relationships with the community. This sentiment was echoed by Organization F:

About localizing, you never want to come across as the big organization who comes into the market and doesn't understand it. I think the fact that brands are more understanding of Asia's needs is because it adds value to their corporate image.

Our findings supported the view that fostering two-way conversations between stakeholders and organizations is an approach that holds potential in augmenting a favorable corporate image.

*Importance of other CSR communication channels.* Majority of organizations interviewed acknowledged the usefulness of websites in disseminating CSR information, as websites were one of the first reference points for the public to access information about the organization. However, many organizations indicated that they were increasingly harnessing other online channels to supplement information posted on websites, including WoM or through the media. Each approach has its benefits. The WoM approach makes the communication of such efforts more organic while media coverage allows the work to reach a wider audience, say interviewees.

Organization F shared the benefits of having a website as an 'anchor' platform:

There is value in having a hosted and owned page where you can control everything you want to say, but you must make sure that there is communication around it, such that people are driving traffic towards the website.

Organization D supported the view and added that it relied on social media to share its social aspirations with stakeholders:

We did a Facebook campaign for them and we had stories of real actual beneficiaries who (received) funds from our charity partner. It's the sharing of their dreams and aspirations using our organization's Facebook platform.

This augmented findings from RQ2, which found that organizations saw the need to attract attention to their CSR work on their respective homepage by understanding the importance of placement and prominence. For instance, the theme of Community Involvement and Development was highly prominent on the homepage across both local and foreign organizations. In showcasing their efforts, it provided platforms for them to be viewed by local community stakeholders, thereby enhancing organizations' corporate image.

## **Discussion**

This research sought to understand how corporate image could be enhanced through CSR and its communication in both local and foreign-owned organizations in Asia, and how that impacts organization-public relationships.

### ***CSR communication as a vital tool to enhance corporate image among stakeholders***

Although organizations acknowledged the usefulness of CSR in creating a positive corporate image, the study revealed that CSR was not sufficiently integrated into strategic

communication to enhance corporate image. Organizations attributed modest communication behavior to caution in avoiding being seen as using CSR as a promotional tool (Nielsen & Thomsen, 2009). While our findings established CSR communication practices, this study did not assess the specific link between CSR on websites and corporate image. Hence, future research can examine how website communication of CSR influences corporate image and its perception.

### ***Internal stakeholders – enhancing corporate image with authenticity-based organizational identity***

Findings showed that CSR communication is more extensive among internal stakeholders. Alignment with business philosophy and employee engagement was identified as key motivation in CSR initiatives. This is in line with literature, which suggests employees' active participation is at the heart of authenticity (Pirsch et al., 2007) and to inculcate CSR as part of an organization's identity and culture. Organizations can present its desired image to external stakeholders with authenticity by focusing on long-term commitments and conveying its 'true image' (Pirsch et al., 2007) through specific messages that communicate key CSR attributes that stakeholders can identify with. This would allow stakeholders to differentiate between genuine and opportunistic organizations (Morsing et al., 2008).

### ***External stakeholders – corporate websites under-utilized to enhance corporate image***

While organizations recognized the need to adopt an inside-out approach with employees as focus, content analysis found that they were not harnessing the websites' full potential for CSR communication to their internal or external audiences. For internal audiences, it is plausible that they had other communication tools like internal distribution list. However, if websites were used to present information, they were under-utilized. A low 34.6% of the 150 organizations did not have country-specific sites (in this case, those based in Singapore), while communication of CSR initiatives on the websites of local organizations were minimal (73.9%) compared to foreign-owned organizations (36.7%). Foreign-owned organizations' unfamiliarity with the local scene could have driven them to communicate more extensively. The observed reticence could either be due to fear of over-promoting such initiatives as they may be viewed with cynicism (Dickson & Eckman, 2008), or that they do not know how to tread the fine line between showcasing and bragging about the work. Further research could shed light on the tipping point between over and under communication of CSR.

Results from RQ2 suggest that corporate websites across both local and foreign-owned organizations sought to reach mass audiences (84.4%) instead of targeted audiences. This created ambiguity as to who the intended audiences were. Organizations can customize CSR content (Pang, 2012) for different stakeholder groups by building organizational image around central themes to appeal effectively to specific stakeholders. This can be achieved through building its image around 'a core set of themes that define the most central characteristics, values, and messages' to reach specific stakeholders with regard to its CSR endeavors (Gilpin, 2010, p. 284).

## ***Dialogic communication for corporate image enhancement***

The potential of websites to facilitate two-way communication between an organization and its external stakeholders has been overlooked as many continue to use it for more expositive purposes that provide little opportunity for feedback (Moreno & Capriotti, 2009). Websites can be enhanced to construct image by incorporating dialogic features such as online forums or links to an organization's social media platforms. Such channels facilitate two-way conversations and allow relationship building with the public (Park & Reber, 2008; Waters, Burnett, Lamm, & Lucas, 2009). While websites have been used for organizational disclosure, information dissemination, relationship management, and communication with various stakeholders (Chiou, Lin, & Perng, 2010; Pollach, 2005), Park and Reber (2008) argued that beyond informing stakeholders, organizations can promote mutuality, trust, satisfaction, openness, and intimacy by introducing dialogic features that facilitate ease of interface and conversation with visitors. Pollach (2011) argued that organizations should prioritize building relationships with stakeholders through their websites. However, organizations must be prepared to adjust to stakeholders' feedback in the process.

## **Conclusion**

This is the first study that examines corporate image through the lens of CSR and shows how CSR can serve as a driver for image building in Asian organizations.

Several limitations need to be acknowledged. First, only the top 150 local and foreign brands in Singapore were selected while some brands known for CSR were omitted. Findings were specific to local context and future studies can extend to other global cities to consolidate the results. Second, although interviewees acknowledged the need to establish two-way conversation with stakeholders, this study did not examine the devices that promote this. Nor did content analysis examine other communication channels like Twitter and Facebook that could serve as organizational self-presentation tools. Third, while in-depth interviews achieved a deeper understanding of each organization's CSR initiatives, the interviews lacked participants from local organizations and had little native perspective, as only three out of the 24 organizations were local. Despite this, the study shed light on bridging the gap between corporate image and CSR in Asia.

Organizations can enhance corporate image by mobilizing employees as primary enactors of CSR, maximize the potential of websites to increase prominence of CSR work, and encourage proactive two-way communication with stakeholders to build relationships. Specific CSR content should be customized for different stakeholders, catering to different facets of corporate image and strengthening CSR communication to increase the visibility of social initiatives among external stakeholders.

## **Disclosure statement**

No potential conflict of interest was reported by the authors.

## **Notes on contributors**

*Augustine Pang*, PhD, is Professor of Corporate Communication (Practice) at Lee Kong Chian School of Business, Singapore Management University. He is the 2016 winner of the Kitty O.

Locker Outstanding Researcher award from the Association of Business Communication (US) for his body of work on crisis management and communication. He was inducted as a member of the Arthur W Page Society (US). He is also an Honorary Fellow at Hong Kong Polytechnic University.

**May O. Lwin**, PhD, is Professor and Associate Dean (Special Projects) at the College of Humanities, Arts and Social Sciences and Director of NTU University Scholars Programme. Professor Lwin has done substantial research in health communication, cyber-wellness, advertising and public relations, and sensory communication in marketing communication contexts. She has received numerous accolades, such as the prestigious Fulbright ASEAN Scholar 2015 Award, and the Ogilvy Foundation International Award for Academic Leadership 2014.

**Chrystal Shu-Min Ng**, B.Com Studies (Hons), M. Comm, is a film and humanities educator in Singapore. Her master's dissertation at Wee Kim Wee School of Communication and Information (WKWSCI), NTU, was on film studies. Prior to her Masters, her research centered on Public Relations and CSR. Currently, she is an Adjunct Lecturer at both the Puttnam School of Film and Animation at the LASALLE College of the Arts and at WKWSCI.

**Ying-Kai Ong**, B.Com Studies (Hons), specialized in public relations and research while at Wee Kim Wee School of Communication and Information, NTU. Currently, she is teaching and planning the curricula for English Language and Literature at a local secondary school. She is also passionate in the great outdoors and has been involved in experiential learning and service learning projects with the National Youth Council (NYC), Singapore Red Cross and her school.

**Shannon Rose Wing-Ching Chau**, B.Com Studies (Hons), joined Edelman as a Client Executive in 2017 and is involved in regional coordination, media and influencer relations, internal communications, content and strategy development for clients including EOS, Telstra, Smiths Detection, ARRIS, SAS, VMware and Criteo. Prior to joining Edelman Singapore, Shannon worked in a conference production firm and was tasked with conference development, content creation, speaker liaison and market research.

**Kristle Poh-Sim Yeow**, B.Com Studies (Hons), worked in Public Relations for two years before she decided to pursue her passion of working with children. She now holds a Professional Diploma in Early Childhood Care and Education, and currently works on the Academic Development Team at St. James' Church Kindergarten, one of Singapore's top kindergartens.

## References

- Aguilera, R., Rupp, D., Williams, C., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of Management Review*, 32, 836–863.
- Arendt, S., & Brettel, M. (2010). Understanding the influence of corporate social responsibility on corporate identity, image, and firm performance. *Management Decision*, 48(10), 1469–1492.
- Argenti, P. A. (2017). Strategic communication in the C-suite. *International Journal of Business Communication*, 54(2), 146–160.
- Arthaud-Day, M. L. (2005). Transnational corporate social responsibility: A Tri-dimensional approach to international CSR research. *Business Ethics Quarterly*, 15(1), 1–22.
- Basu, K., & Palazzo, G. (2008). Corporate social responsibility: A process model of sensemaking. *Academy of Management Review*, 33(1), 122–136.
- Baxter, J., & Eyles, J. (1999). The utility of in-depth interviews for studying the meaning of environmental risk. *The Professional Geographer*, 51(2), 307–320. doi:10.1111/0033-0124.00167
- Benoit, W. L., & Pang, A. (2008). *Crisis communication and image repair discourse*. In T. Hansen-Horn, & B. Neff (Eds.), *Public relations: From theory to practice* (pp. 244–261). Boston, MA: Pearson Allyn & Bacon.
- Bevan, N. (1999). *Usability issues in website design*. Retrieved from <http://experienclab.typepad.com/files/usability-issues-in-website-design-1.pdf>



- Bhattacharya, C. B., Sen, S., & Korschun, D. (2008). Using corporate social responsibility to win the war for talent. *Sloan Management Review*, 49, 37–44.
- Brand-Finance. (2013). *Best global brands | brand profiles & valuations of the world's top brands | methodology*. Retrieved from <http://brandirectory.com/methodology>
- Bronn, P. S., & Vrioni, A. B. (2001). Corporate social responsibility and cause related marketing: An overview. *International Journal of Advertising*, 20(2), 207–222.
- Broom, G. M., Casey, S., & Ritchey, J. (1997). Toward a concept and theory of organization– public relationships. *Journal of Public Relations Research*, 9, 83–98.
- Brown, T. J., & Dacin, P. A. (1997). The company and the product: Corporate associations and consumer product responses. *Journal of Marketing*, 61, 68–84.
- Calderon, M. (2011). CSR in latin america and South East Asia analysis of the corporate communication of top local companies. *International Research Journal of Finance and Economics*, 73, 67–85.
- Callcott, M. F., & Lee, W. N. (1994). A content analysis of animation and animated spokes-characters in television commercials. *Journal of Advertising*, 23(4), 1–12.
- Campbell, J. T., Eden, L., & Miller, S. R. (2012). Multinationals and corporate social responsibility in host countries: Does distance matter? *Journal of International Business Studies*, 43(1), 84–106.
- Capriotti, P., & Moreno, A. (2007). Corporate citizenship and public relations: The importance and interactivity of social responsibility issues on corporate websites. *Public Relations Review*, 33, 84–91.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate social performance. *Academy of Management Review*, 4(4), 497–505.
- Chapple, W., Moon, J., Slager, R., & Herzig, C. (2014). *The dynamics of corporate social responsibility in Asia: A 6-country study*. Paper to academy of management annual conference. Retrieved from [https://centres.insead.edu/social-innovation/what-we-do/documents/The\\_Dynamics\\_of\\_Corporate\\_Social\\_Responsibility\\_INSEAD.pdf](https://centres.insead.edu/social-innovation/what-we-do/documents/The_Dynamics_of_Corporate_Social_Responsibility_INSEAD.pdf)
- Chaudhri, V., & Wang, J. (2007). Communicating corporate social responsibility on the internet: A case study of the top 100 information technology companies in India. *Management Communication Quarterly*, 21(2), 232–247.
- Chiou, W. C., Lin, C. C., & Perng, C. (2010). A strategic framework for Web site evaluation based on a review of the literature from 1995-2006. *Information & Management*, 47, 282–290.
- Christensen, L. T., & Askegaard, S. (2001). Corporate identity and corporate image revisited: A semiotic perspective. *European Journal of Marketing*, 35, 292–315.
- Coombs, W. T., & Holladay, S. J. (2012). *Managing corporate social responsibility: A communication approach*. West Sussex: Willey-Blackwell.
- Cornelissen, J. (2011). *Corporate communication: A guide to theory and practice* (3rd ed). Thousand Oaks, CA: Sage.
- Cornelius, N., Wallace, J., & Tassabehji, R. (2007). An analysis of corporate social responsibility, corporate identity and ethics teaching in business schools. *Journal of Business Ethics*, 76, 117–135.
- Costas, J., & Kärreman, D. (2013). Conscience as control – managing employees through CSR. *Organisation*, 20(3), 394–415.
- Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1–13.
- Dhanesh, G. S. (2016). What is corporate social responsibility (CSR) in India? Discursive constructions of CSR as *Sarva Loka Hitam* in online narratives of companies in India. In S. S. Lim, & C. R. R. Soriano (Eds.), *Asian perspectives on digital culture: Emerging phenomena, enduring concepts* (pp. 119–134). New York, NY: Routledge.
- Dickson, M., & Eckman, M. (2008). Media portrayal of voluntary public reporting about corporate social responsibility performance: Does coverage encourage or discourage ethical management? *Journal of Business Ethics*, 83(4), 725–743.
- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management Review*, 20, 65–91.

- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Reviews*, 12(1), 8–19.
- Dunfee, T. W. (2008). Stakeholder theory: Managing corporate social responsibility in a multiple actor context. In A. Crane, A. McWilliams, D. Matten, J. Moon, & D. S. Siegel (Eds.), *The Oxford handbook of corporate social responsibility* (pp. 346–362). Oxford: Oxford University Press.
- Eberle, D., Berens, G., & Li, T. (2013). The impact of interactive corporate social responsibility communication on corporate reputation. *Journal of Business Ethics*, 118(4), 731–746.
- Elkington, J. (2004). Enter the triple bottom line. In A. Henriques, & J. Richardson (Eds.), *The triple bottom line: Does it all add up?* (pp. 1–16). London: Earthscan.
- Ellis, C., & Bochner, A. P. (2003). Autoethnography, personal narrative, reflexivity. In N. K. Denzin, & Y. S. Lincoln (Eds.), *Collecting and interpreting qualitative materials* (2nd ed., pp. 199–258). Thousand Oaks, CA: Sage.
- Esrock, S. L., & Leichty, G. B. (2000). Organization of corporate web pages: Publics and functions. *Public Relations Review*, 26(3), 327–344.
- European Union Commission. (2001). Green Paper - Promoting a European framework for corporate social responsibility. COM (2001). 366.
- Fassim, Y., & Buelens, M. (2011). The hypocrisy-sincerity continuum in corporate communication and decision making. A model of corporate social responsibility and business ethics practices. *Management Decision*, 49(4), 586–600.
- Fieseler, C., Fleck, M., & Meckel, M. (2010). Corporate social responsibility in the blogosphere. *Journal of Business Ethics*, 91(4), 599–614.
- Freeman, B., & Ramakrishnan, Y. (2016). *Singapore radio: Then and now*. Newcastle upon Tyne: Cambridge Scholars Publishing.
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Boston, MA: Pitman Publishing.
- Gilpin, D. (2010). Organizational image construction in a fragmented online media environment. *Journal of Public Relations Research*, 22(3), 265–287.
- Golden-Biddle, K., & Locke, K. (1993). Appealing work: An investigation of how ethnographic texts convince. *Organization Science*, 4(4), 595–616.
- Golob, U., Podnar, K., Elving, W. J., Nielsen, A. E., Thomsen, C., & Schultz, F. (2013). CSR communication: Quo vadis? *Corporate Communications: An International Journal*, 18(2), 176–192.
- Graafland, J., & Mazereeuw-Van der Duijn Schouten, C. (2012). Motives for corporate social responsibility. *De Economist*, 160, 377–396.
- Gray, J. G. (1986). *Managing the corporate image: The key to public trust*. London: Quorum Books.
- Gray, R., Owen, D., & Adams, C. (1996). *Accounting & accountability: Changes and challenges in corporate social and environmental reporting*. London: Prentice Hall.
- Grunig, J. E., & Huang, Y. H. (2000). From organizational effectiveness to relationship indicators: Antecedents of relationship, public relations strategies, and relationship outcomes. In J. A. Ledingham, & S. D. Bruning (Eds.), *Public relations as relationship management: A relational approach to the study and practice of public relations* (pp. 23–53). Mahwah, NJ: Erlbaum.
- Grunig, L. A., Grunig, J. E., & Dozier, D. M. (2002). *Excellent public relations and effective organizations: A study of communication management in three countries*. Mahwah, NJ: Erlbaum.
- Hah, K., & Freeman, S. (2014). Multinational enterprise subsidiaries and their CSR: A conceptual framework of the management of CSR in smaller emerging economies. *Journal of Business Ethics*, 122(1), 125–136.
- Huang, C. C., Yen, S. W., Liu, C. Y., & Huang, P. C. (2014). The relationship among corporate social responsibility, service quality, corporate image and purchase intention. *International Journal of Organisation Innovation*, 6(3), 68–84.
- Huang, C. F., & Lien, H. C. (2012). An empirical analysis of the influences of corporate social responsibility on organizational performance of Taiwan's construction industry: Using corporate image as a mediator. *Construction Management and Economics*, 30(4), 263–275.
- Insch, A. (2008). Online communication of corporate environmental citizenship: A study of New Zealand's electric and gas retailers. *Journal of Marketing Communications*, 14(2), 139–153.

- International Standards Organization (ISO). (2010). *Discovering ISO 26000*. Retrieved from [http://www.iso.org/iso/discovering\\_iso\\_26000.pdf](http://www.iso.org/iso/discovering_iso_26000.pdf)
- Jamali, D. (2010). The CSR of MNC subsidiaries in developing countries: Global, local, substantive or diluted? *Journal of Business Ethics*, 93, 181–200.
- Kemp, S. (2017). Digital in 2017: Global overview. *We are social*. Retrieved from <https://wearesocial.com/sg/blog/2017/01/digital-in-2017-global-overview>
- Kim, S. (2017). The process model of corporate social responsibility (CSR) communication: CSR communication and its relationship with consumers' CSR knowledge, trust, and corporate reputation perception. *Journal of Business Ethics*. Advance online publication. doi:10.1007/s10551-017-3433-6
- Kim, S., & Ferguson, M. T. (2014). Public expectations of CSR communication: What and how to communicate CSR. *Public Relations Journal*, 8(3), 1–22.
- Kim, S., & Ferguson, M. T. (2016). Dimensions of effective CSR communication based on public expectations. *Journal of Marketing Communications*. Advance online publication. doi:10.1080/13527266.2015.1118143
- Kolbe, R. H., & Burnett, M. S. (1991). Content-analysis research: An examination of applications with directives for improving research reliability and objectivity. *Journal of Consumer Research*, 18(2), 243–250. doi:10.1086/209256
- Kolbe, R. H., & Muehling, D. (1995). Gender roles and children's television advertising. *Journal of Current Issues & Research in Advertising*, 17(1), 49–64.
- Krippendorff, K. (1989). Content analysis. In E. Barnouw (Ed.), *International encyclopedia of communications* (pp. 403–407). New York: Oxford University Press.
- Kuo, E. C. Y., & Chew, H. E. (2009). Beyond ethnocentrism in communication theory: Towards a culture-centric approach. *Asian Journal of Communication*, 19(4), 422–437.
- Ledingham, J. A., & Bruning, S. D. (2000). A longitudinal study of organization–public relationship dimensions: Defining the role of communication in the practice of relationship management. In J. A. Ledingham, & S. D. Bruning (Eds.), *Relationship management: A relational approach to the study and practice of public relations* (pp. 55–69). Mahwah, NJ: Erlbaum.
- Lee, M. H., Mak, A., & Pang, A. (2012). Bridging the Gap: An exploratory study Of corporate social responsibility among SMEs in Singapore. *Journal of Public Relations Research*, 24, 299–317.
- Li, S. (2007). The effect of public relations in carrying out CSR. *Consumer Herald*, 5, 10–15.
- Lichtenstein, D. R., Drumwright, M. E., & Braig, B. M. (2004). The effect of corporate social responsibility on customer donations of corporate-supported nonprofits. *Journal of Marketing*, 68(4), 16–32.
- Low, K., Idowu, S., & Ang, S. (Eds.). (2014). *Corporate social responsibility in Asia: Practice and experience* (1st ed.). Switzerland: Springer.
- Maignan, I., & Ferrell, O. C. (2004). Corporate social responsibility and marketing: An integrative framework. *Journal of the Academy of Marketing Science*, 32(1), 3–19.
- Massey, J. E. (2004). Managing organizational images: Crisis response and legitimacy restoration. In D. P. Millar, & R. L. Heath (Eds.), *Responding to a crisis: A rhetorical approach to crisis communication* (pp. 233–246). Mahwah, NJ: Lawrence Erlbaum.
- Men, L. R., Ji, Y. G., & Chen, Z. F. (2017). Dialogues with entrepreneurs in China: How start-up companies cultivate relationships with strategic publics. *Journal of Public Relations Research*, 29(2-3), 90–113.
- Ministry of Manpower. (2013). *Working in Singapore*. Retrieved from <http://www.mom.gov.sg/foreign-manpower/working-in-singapore/Pages/default.aspx>
- Moreno, A., & Capriotti, P. (2009). Communicating CSR, citizenship and sustainability on the web. *Journal of Communication Management*, 13(2), 157–175.
- Morsing, M., Schultz, M., & Nielsen, K. U. (2008). The 'catch 22' of communicating: Findings from a danish study. *Journal of Marketing Communications*, 14(2), 97–111.
- Muller, A. (2006). Global versus local CSR strategies. *European Management Journal*, 24(2-3), 189–198.
- Nielsen, A. E., & Thomsen, C. (2009). Investigating CSR communication in SMEs: A case study among danish middle managers. *Business Ethics: A European Review*, 18(1), 83–93.

- Pang, A. (2012). Towards a crisis pre-emptive image management model. *Corporate Communications: An International Journal*, 17(3), 358–378.
- Pang, A., Frandsen, F., Johansen, W., & Yeo, S. L. (2013). A comparative study of crisis consultancies between Singapore and Denmark: Distant cousins of the same destiny? *International Journal of Strategic Communication*, 7, 149–164.
- Pang, A., Mak, A., & Lee, M. H. (2011). Significance of sector-specific corporate social responsibility initiatives: Status and role of CSR in different sectors. In O. Ihlen, J. Bartlett, & S. May (Eds.), *Handbook of communication and corporate social responsibility* (pp. 295–315). Malden, MA: Wiley-Blackwell.
- Park, H., & Reber, B. H. (2008). Relationship building and the use of Web sites: How fortune 500 corporations use their Web sites to build relationships. *Public Relations Review*, 34, 409–411.
- Pfau, M., Haigh, M. M., Sims, J., & Wigley, S. (2008). The influence of corporate social responsibility campaigns on public opinion. *Corporate Reputation Review*, 11(2), 145–154.
- Pirsch, J., Gupta, S., & Grau, S. L. (2007). A framework for understanding corporate social responsibility programs as a continuum: An exploratory study. *Journal of Business Ethics*, 70(2), 125–140.
- Pollach, I. (2005). Corporate self-presentation on the www: Strategy for enhancing usability, credibility and utility. *Corporate Communications: An International Journal*, 10, 285–301.
- Pollach, I. (2011). The readership of corporate Web sites: A cross-cultural study. *Journal of Business Communication*, 48, 27–53.
- Pomeroy, A., & Dolnicar, S. (2009). Assessing the prerequisite of successful CSR implementation: Are consumers aware of CSR initiatives? *Journal of Business Ethics*, 85, 285–301.
- Popoli, P. (2011). Linking CSR strategy and brand image: Different approaches in local and global markets. *Marketing Theory*, 11(4), 419–433.
- Ramasamy, B., Yeung, M. C., & Chen, J. (2013). Selling to the urban Chinese in east Asia: Do CSR and value orientation matter? *Journal of Business Research*, 66(12), 2485–2491.
- Rupp, D. E., Williams, C. A., & Aguilera, R. V. (2011). Increasing corporate social responsibility through stakeholder value internalization (and the catalyzing effect of new governance): An application of organizational justice, self-determination, and social influence theories. In M. Schminke (Ed.), *Managerial ethics: Managing the psychology of morality* (pp. 69–88). New York, NY: Routledge.
- Schlegelmilch, B. B., & Pollach, I. (2005). The perils and opportunities of communicating corporate ethics. *Journal of Marketing Management*, 21(3), 267–290.
- Seele, P., & Lock, I. (2015). Instrumental and/or deliberative? A typology of CSR communication tools. *Journal of Business Ethics*, 131(2), 401–414.
- Servaes, H., & Tamayo, A. (2013). The impact of corporate social responsibility on firm value: The role of customer awareness. *Management Science*, 59(5), 1045–1061.
- Sharma, B. (2013). *Contextualising CSR in Asia: Corporate social responsibility in asian economies*. Lien Centre for Social Innovation Social Insight Research Series. Singapore Management University. Retrieved from [http://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=1004&context=lien\\_reports](http://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=1004&context=lien_reports)
- Shin, W., Pang, A., & Kim, H. J. (2015). Building relationships through integrated online media platforms: Analysis of Top 100 global brands. *Journal of Business and Technical Communication*, 29(2), 184–220.
- Skarmeas, D., & Leonidou, C. N. (2013). When consumers doubt, watch out! The role of CSR skepticism. *Journal of Business Research*, 66(10), 1831–1838.
- Soh, T., Sriramesh, K., Ng, C., & Luo, W. (2006). *Corporate social responsibility (CSR) and public relations: Perceptions and practices in Singapore*. Paper presented at the annual meeting of the international communication association, Dresden International Congress Centre, Dresden.
- Stanaland, A. J. S., Lwin, M. O., & Murphy, P. (2011). Consumer perceptions of the antecedents and consequences of corporate social responsibility. *Journal of Business Ethics*, 102(1), 47–55. doi:10.1007/s10551-011-0904-z
- Tan, E. (2011). *The State of Play of CSR in Singapore*. Retrieved from [http://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=1002&context=lien\\_reports](http://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=1002&context=lien_reports)

- Tan, J., & Wang, L. (2011). Mnc strategic responses to ethical pressure: An institutional logic perspective. *Journal of Business Ethics, 98*(3), 373–390.
- Turillo, C. J., Folger, R., Lavelle, J. J., Umphress, E. E., & Gee, J. O. (2002). Is virtue its own reward? Self-sacrificial decisions for the sake of fairness. *Organizational Behavior and Human Decision Processes, 89*, 839–865.
- Tyler, T. R., & Degoey, P. (1995). Collective restraint in social dilemmas; procedural justice and social identification effects on support for authorities. *Journal of Personality and Social Psychology, 70*, 913–930.
- Waters, R. D., Burnett, E., Lamm, A., & Lucas, J. (2009). Engaging stakeholders through social networking: How non-profit organizations are using facebook. *Public Relations Review, 35*(2), 102–106.
- Winter, S. J., Saunders, C., & Hart, P. (2003). Electronic window dressing: Impression management with websites. *European Journal of Information Systems, 12*(4), 309–322.
- Worcester, R. (2009). Reflections on corporate reputations. *Management Decision, 47*, 573–589.
- Wu, Y. (2009). *Public relations and enterprise social responsibility*. Shanghai: Shanghai International Studies University.
- Yeo, S. L., & Pang, A. (2017). Asian multiculturalism in communication: Impact of culture in the practice of public relations in Singapore. *Public Relations Review, 43*, 112–122.
- Yoon, Y., Zeynep, G. C., & Schwarz, N. (2006). The effect of corporate social responsibility (CSR) activities on companies with bad reputations. *Journal of Consumer Psychology, 16*(4), 377–390.
- Zhang, P. (2010). The quality of information disclosure about enterprise brand value and social responsibility. *Communication of Finance and Accounting, 2*, 155–157.