

Unlocking Corporate Social Responsibility Communication through Digital Media

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ABSTRACT

Businesses are increasingly embracing the dynamics of new digital technologies, as they communicate their policies and responsible initiatives through corporate websites, social media platforms and other interactive channels. The Web2.0 is also considered as a vehicle for the marketing communications of laudable practices, including non-financial reporting. In this light, the methodology integrates measures from technological innovation and corporate social responsibility (CSR) to understand the rationale for using digital media to communicate about environmental, social and governance issues. A quantitative study was carried out amongst 202 owner-managers in the retail industry. The results have indicated that there is a positive and significant relationship between the perceived ease of use and perceived usefulness of online media (for CSR disclosures) and stakeholder engagement. In addition, the findings revealed that the younger respondents were increasingly engaging in ubiquitous technologies. In conclusion, this contribution suggests that CSR communication is more effective when it is readily available online. It implies that there are opportunities for businesses to enhance their reputation and image as they engage with different stakeholders through digital media.

Keywords: CSR, Corporate Social Responsibility, Digital Media, Online CSR reporting, Technology Acceptance Model, Pace of Technological Innovation, CSR measures.

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1. INTRODUCTION

The general public is continuously being presented with content marketing as corporate communication has become a valuable tool for the promotion of social and environmental responsibility. When businesses share non-financial information on their stakeholder engagement with online communities, they may find out that their followers (or friends) could also share their passion for good causes. Digital communication could create a ripple effect that grows as it has potential to reach wider audiences. Therefore, it is in the companies' interest to strike a balance in satisfying numerous stakeholders' expectations¹ and to engage in collaborative working relationships with people. Dialogue often leads to improvements in mutual trust and understanding². Hence, ongoing communications with stakeholders could also translate into tangible benefits for a company's reputation, brand image, customer loyalty and investor confidence^{3, 4, 5}. For these reasons, companies cannot afford to overstate or misrepresent their corporate social responsibility (CSR) reporting. Although they often manage to control their internal communication paths, it is much harder to control external media⁶. As a result, it has never been more necessary to turn stakeholders into advocates for both the cause and the company⁷. Indeed, this can happen if CSR initiatives are a good fit for the firms' mission and vision⁸. Relevant theoretical underpinnings suggest that CSR communication often reflects the ethos of the practicing organisations⁴. Therefore, environmental, social and governance disclosures should be presented in a fair manner in all material respects for the benefit of all stakeholders. Businesses are expected to disclose relevant information that reflects their accountability and transparency credentials⁹.

CSR reporting may cover areas like training and development opportunities for employees; employee consultation and dialogue; health, safety and security; and also measures for work-life balance among other issues¹⁰. Very often, business organisations are also pledging their commitment on environmental matters and sustainability issues. For instance, innovative

practices in environmental responsibility may include: energy and water conservation; waste minimisation and recycling; pollution prevention by reducing emissions; increasing environmental protection and using sustainable transportation options¹⁰. Such innovative sustainability investments could bring strategic benefits such as operational efficiencies and cost savings in the long run. Several empirical studies have indicated that discretionary investments in CSR, whether they are driven from strategic intents or from posturing behaviours, often result in improved relationships with internal and external stakeholders¹⁰. Arguably, legitimate companies are in a position to prevent third-party pressures through societal engagement, as they lower the criticisms from the general public. At the same time, they could minimise legal cases through compliance with regulations^{11, 12}.

1.1 The Research Question

The purpose of this study is to examine the owner-managers' attitudes on digital media to promote their social responsibility and sustainability practices. Therefore, this research unlocks the potential of the ubiquitous technologies as a vehicle for CSR communication. Specifically, this study uses the 'pace of technological innovativeness'^{13, 14, 15}; 'the technological acceptance model'^{16, 17, 18, 19} and the 'technological anxiety'^{15, 20} measures to explore the respondents' attitudes on web technologies. In addition, it also uses the CSR measures that relate to commercial, ethical and social responsibility^{21, 22, 23}. This contribution examines the owner-managers' perceptions on the use of technology to communicate with stakeholders. At the same time, it extends the results of extant theoretical underpinnings and prior studies, particularly those which have already explored the subject of CSR reporting and environmental, social and governance disclosures in other contexts.

2. THE CONCEPTUAL FRAMEWORK

CSR communication is produced, translated, and integrated according to specific reality constructions²⁴. Strategic manipulation and isomorphic adaptation strategies tend to be organised by the firm in one-way communication events with selected stakeholders⁴. Traditional media are based on a hierarchical one-to-many communication; with a clear distinction between producer and consumer of information.

There are many communication channels that may not always be entirely controlled by the company as networked strategies favour dialogic and contextual engagements in two-way communications between the firm and its stakeholders²⁵ ⁴. In this case, there is likely to be a trade-off between the issues of controllability and credibility of CSR communications. The stakeholders will probably perceive corporate messages that come from sources that are biased or subjective. CSR communications via corporate sources could trigger scepticism among stakeholders as they may have less credibility than non-corporate sources⁷. For instance, consumers react more positively to a company's CSR activities when they learn about its CSR activities from a neutral source (e.g. an independent organisation that provides unbiased evaluations of corporate activities) rather than from a corporate source²⁶.

Although getting media co-operation is often difficult, companies should try hard to get positive media coverage from independent, objective sources, such as editorial coverage on television or in the press. It would greatly enhance a company's reputation if corporate news were reported positively by specialty publications such as *Business Ethics*, or if a business received a good CSR rating by independent organisations such as *Fortune* magazine. Companies should try to encourage informal yet credible communication channels such as word-of-mouth by stakeholders.

Evidently, the internet has reshaped communication at different levels. It has enabled the emergence of a new participatory public sphere that is based on a many-to-many communications where everybody can dialogically and publicly interact and collaborate in the creation of content and the definition of the agenda²⁷. In a relatively short period of time, the internet has become an essential tool for organisational communication²⁸. For this reason, businesses are encouraged to become more proficient in the use of online media in addition to the traditional media in order to increase their impact of their corporate communication.

Moreover, in today's digital era, the engagement between the public and the organisation is one of the main characteristics of the internet²⁷. Web pages are a vehicle for the marketing communications of CSR policy and practices. The general public is continuously being presented with the companies' content marketing of social and environmentally-responsible behaviours on the web. Many businesses are increasing presenting CSR and sustainability content that is readily available on web sites⁷. This content is often being presented directly on corporate web sites or through reports that are made available through links to other pages. However, there is little research that has been dedicated to analysing how such content is organised and structured²⁹. Of course, the organisation and presentation of information on corporate web sites is of great relevance to stakeholders. Different stakeholders expect comprehensive information on environmental, social and governance behaviours in CSR reports. Therefore, the quality of the CSR reporting relies on adequate web architecture and on the organisation of information^{30 31}.

The presentation of the web site is defined by organisation schemes and structures⁷. Organisation schemes define the shared characteristics of the units of content and influence its logical grouping²⁹. The organisational structures define the types of relationships that exist between different units (and groups), whilst also establishing the basic routes through which users may navigate the web site²⁹. The information that is related to a single theme needs to be

structured and ordered vertically in a hierarchical sequence. The hierarchy can be structured to move from the most general or important topics to the most specific or detailed ones. Therefore, the themes' topics could also link to other sub-topics or related aspects. This way, online users could easily locate and consult the themes they are searching for. The manner in which the information is organised on a web site will determine the usability and accessibility of its contents to visitors^{18 19}. Hence, the stakeholders could easily access the CSR themes through the organisational schemes and structures in corporate web sites²⁹.

Many corporate websites already possess a high degree of interactivity; including their ability to disseminate information and to generate relationships between the different publics and the organisation²⁸. In the first approach, the level of interactivity is low, and the use of the Internet is unidirectional; as its essential objective is to diffuse information and to try to improve the corporate image of the business. However, in the second approach, the degree of interactivity is high, and the Internet is used to facilitate bidirectional communication and to nurture relationships by allowing dialogue and interaction between the organisation and its stakeholders.

Interactive communication is becoming one of the most important information channels for corporations as it is changing the social dynamics³². Web-based co-operation and data exchanges have empowered the communication between businesses and their stakeholders³³³⁴. It enables them to engage with online users and to take advantage of positive publicity arising from word-of-mouth marketing and digital platforms. As a result, it has never been more necessary to turn stakeholders into advocates for both the cause and the company⁷. Therefore, environmental, social and governance disclosures should be presented in a fair and transparent manner for the benefit of all stakeholders. The corporations can engage with stakeholders via digital media; and take on the gate keeping function of traditional media³⁴.

Businesses are currently undergoing a fundamental transformation toward globally networked societies³⁵. The public relations and corporate communications of business are increasingly using social networking software. These technological advances may have positive implications for CSR communication; as companies can reach out to stakeholders in a more interactive way. The use of social networks has offered the businesses new forms of interactivity that enable them to address the CSR information toward a variety of stakeholders⁴. This recent development has inevitably empowered the stakeholders as they are in a position to disrupt the corporations' legitimacy by using social media³⁵. The consumers are a powerful stakeholder group, as they are a highly credible source of CSR communication. In particular, the consumers' word-of-mouth has been greatly magnified given the popularity and the vast reach of interactive communication channels through web technologies.

Communication through social media is dynamic in relation to traditional media³⁴. The global diffusion of social software like blogs, RSS feeds, wikis, electronic fora, social networks have facilitated companies to attract prospects and consumer groups. Social media have the technological potential to speed up communication processes³⁶ and to increase direct interaction, dialogue and participation across organisations and various audiences^{27 38}. Such interactive communications are referred to as "viral" because ideas and opinions spread like epidemic diseases through the network via word-of-mouth. These channels are perceived as highly trustworthy sources^{37 24}. When businesses share information on their stakeholder engagement and CSR engagement with online communities, they may find out that their followers (or friends) could also share their passion for good causes. Hence, online communication could create a ripple effect that grows as it has potential to reach wider audiences.

Social media has transformed the communicative dynamics within and between corporations and their environment. These online networks are effective monitoring tools as they could also

signal the trending topics. Digital media may help business communicators and marketers to keep themselves up-to-date on the latest sustainability issues. The CSR influencers are easily identified on particular subject matters or expertise. For example, businesses and customers alike have learned how to use the hashtag (#) to enhance the visibility of their shareable content¹⁶ (Some of the most popular hashtags comprise: #CSR #ESG #StrategicCSR, #sustainability, #susty, #CSRTalk, #Davos2016, #KyotoProtocol, #SharedValue et cetera). Hashtags could be used to raise awareness on charities, philanthropic institutions and green non-governmental organisations. They may also help during fund raising events. Thus, businesses could raise their profile through social networks as they engage with influencers and media.

The ubiquity of Facebook, Twitter and Google Plus over the past years has made them familiar channels for many individuals and businesses around the globe. These networks have become very popular communication outlets for brands, companies and activists alike. Twitter, in particular has become one of the most popular tools, that is used by millions of people to publish messages and to interact with strangers in conversations through computers and mobile phones. Twitter provides a variety of ways for users to become interactive³⁸.

Moreover, LinkedIn is yet another effective tool, particularly for personal branding. However, this social network helps users identify and engage with influencers. Companies can use this site to create or join their favourite groups on LinkedIn (e.g. GRI, FSG, Shared Value Initiative among others). They may also use this channel for CSR communication as they promote key initiatives and share sustainability ideas. Therefore, LinkedIn connects individuals and groups as they engage in fruitful conversations with academia and CSR practitioners.

In addition, Pinterest and Instagram enable their users to share images, ideas with their networks. These social media could also be relevant in the context of the sustainability agenda.

Businesses could illustrate their CSR communication to stakeholders through visual and graphic content. Evidently, these innovative avenues provide sharable imagery, infographics or videos to groups who may be passionate on certain issues, including CSR.

Moreover, digital marketers are increasingly uploading short, fun videos which often turn viral on internet. YouTube, Vimeo and Vine seem to have positioned themselves as important social media channels for many consumers. These sites offer an excellent way to humanise or animate CSR communication through video content. These digital media also allow their users to share their video content across multiple networks. For instance, videos featuring university resources may comprise lectures, documentaries, case studies and the like.

In sum, the digital media provides access to multiple stakeholders. Its open platforms has facilitated symmetric two-way communication between participants without formal hierarchies^{35 39}. In addition, there is a lack of gatekeeping in social media^{4 40}. Hence, web technologies may be considered as suitable platforms for undertaking a corporate-public dialogue^{32 41}. Online platforms can also increase the complexity of the debates⁴² and decrease the level of institutionalisation of the interaction between the stakeholders and the firms⁴³.

2.1 The Formulation of Hypotheses

Corporate communications managers and executives are in a position to amplify the effectiveness of their company's CSR communication efforts. They should decide what to communicate (i.e. message content) and where to communicate (i.e. message channel) to reach out to different stakeholders. However, despite the premise that social media improves the efficiency of the engagements between the firms and their publics; recent studies have shown that the implementation of the engagement is neither automatic nor easy^{34 44 45}. The dialogic

features that are enabled by web pages, blogs, and other social media, for instance, may prove difficult to apply^{41, 45}. Although recent communication research has developed indicators to measure the dialogic level of online stakeholder engagement⁴¹, little research has attempted to identify the legitimacy constraints on managing CSR communication through digital media. Therefore, this study investigates the owner-managers' stance on "technology acceptance" for marketing communications^{13, 14, 15}. The respondents will be expected to indicate whether they perceive the use (or ease of use) of online technologies, including WEB2.0. This study has adapted "the pace of technological innovativeness" measure as it involves continuous engagement with ubiquitous technologies, including new emerging innovations. It presumes that practitioners keep themselves up to date with the latest innovations¹³ including digital media to promote their companies' activities. This argumentation leads to the first two hypotheses:

- 1) ***There is a relationship between 'the pace of technological innovation' and 'the technological acceptance' of digital media.***

- 2) ***There is a relationship between the pace of technological innovation of digital media and online CSR reporting.***

The technology acceptance model (TAM) has often explained the users' adoption behaviours of technology^{16, 17, 18, 19}. It suggests that there is a causal relationship between the users' internal beliefs, attitudes, intentions and their use of technology (for CSR communication). In the past, TAM sought to explain why people accept or reject a particular technological innovation¹⁸. In this light, this model has been purposely chosen to determine why businesses were accepting or rejecting the use of digital media for stakeholder engagement and CSR disclosures. The

perceived usefulness (variable) of digital media is the degree to which a person believes that using this technology would enhance his or her job performance in marketing communications^{18, 19}. From the outset, the researcher presumed that the owner-managers would perceive the usefulness and the ease of use of digital media (to communicate their CSR credentials to stakeholders).

Notwithstanding, this model also comprises the perceived ease of use variable (PEOU), which is the degree to which a person believes that using a particular system (including web sites, search engine optimisation, social media, blogs et cetera) would be free of effort¹⁸. The usage of such online technologies is influenced by the perceived ease of use. In this case, the researcher has investigated whether the owner-managers were (or were not) proficient in the use of digital media. Hence, this study hypothesised;

- 3) ***There is a positive relationship between perceived usefulness and the perceived ease of use of digital media for CSR reporting (this hypothesis investigates the technological acceptance model).***

Although potential users may believe that a given innovation is useful; they may, at the same time be wary of digital media. The owner-managers may not be proficient enough, or may not possess adequate digital skills. They may perceive that online technologies may be too hard to use and that the performance benefits of usage are outweighed by the effort of using such applications^{15, 20}. Alternatively, they could not dedicate sufficient time and resources to use web technologies. As a result, companies may not always report enough information on their social, ethical and environment-related activities^{21, 22, 23}. Relevant academic literature suggested that there is scope for companies to engage in continuous online communication with stakeholders including suppliers and consumers^{1,4,5,7,10}. Well-known brands are usually visible online and they even communicate about their CSR engagement. Yet, there are still a

number of companies' that are not reaching their target audience through digital media²¹. This leads to the fourth hypothesis that aims to identify the possible antecedents (by using stepwise regression) of CSR reporting on digital media:

- 4) *The technological innovation of digital media (that is represented by; perceived usefulness, perceived ease of use, the pace of technological innovativeness and / or technological anxiety) and the enterprises' CSR ethos (in terms of commercial responsibility, ethical responsibility, social responsibility) are the antecedents for the online disclosures of Corporate Social and Environmental (CSER) Responsibility.*

3. METHODOLOGY

This empirical study targeted owner-managers of small and medium sized enterprises in the retail and trading industry. The survey questionnaires were distributed by email to all business owners who were members in a trade union representing importers, retailers, wholesalers, manufacturers and service providers. Subsequently, the completed surveys were either submitted online or printed by the owner-managers and returned to the researcher. There was a total of two hundred and two (N=202) out of three hundred and ninety-five (395) responses (which represented 51% of the total population) from all the targeted enterprises in a small European Union country. The rationale behind the selection of the designated profile of owner-managers was to gain a good insight into their ability to make evaluative judgments in taking decisions regarding stakeholder engagement as well as on the CSER communications through digital media. Table 1 presents the socio-demographic profile of the sample:

Table 1. The socio demographic profile of the survey participants

Table 1. The socio demographic profile of the survey participants			
Age		Gender	
Less than 19 years	2	Male	87
Between 20 to 29 years	47	Female	115
Between 30 to 39 years	57	<i>(n=202)</i>	
Between 40 to 49 years	43	Firm Size	
Between 50 to 59 years	27	1 to 10 Employees	71
Between 60 to 69 years	17	11-50 Employees	92
Over 70 years	8	51-250 Employees	39
<i>mean:</i>	<i>37.1 years</i>	<i>(n=202)</i>	
<i>(n=201)</i>			
Education			
Secondary	13		
Post-Secondary / Vocational	123		
Undergraduate	45		
Post Graduate	18		
<i>(n=199)</i>			

3.1 Digital Media

The web is currently advancing at an unprecedented pace of technology. Its online communities have already transformed the internet through innovative, highly scalable social media networks and product recommender systems. Notwithstanding, there have been significant developments in web analytics, cloud computing and digital platforms. The emergence of user-generated content in fora, newsgroups, social media and crowd-sourcing have offered endless opportunities to both researchers and practitioners to “listen” to the marketplace stakeholders; including customers, employees, suppliers, investors and the media. Therefore, the researcher has adapted six items from the ‘pace of technological innovation’; that were intended to measure the practitioners’ attitude toward technological change in marketing. Originally, this scale reported a construct reliability of 0.97¹⁴ and had used confirmatory factor analysis to provide evidence to support the scales’ convergent and discriminant validities.

This study has also used the technology acceptance model to explore the respondents’ attitudes on web technologies^{18, 19, 33}. This model has become a popular means by which to evaluate the users’ attitudes on their ‘perceived ease of use’ and ‘perceived usefulness’ toward technological innovations as well as their behavioral intention¹⁸. Originally, the PU six-item scale attained a construct reliability of 0.97, while PEOU six-item scale achieved a reliability of 0.91¹⁸. These scales were considered acceptable as the factor loadings were reported to be significant and the evidence of discriminant validity were provided for each construct.

Four items relating to ‘technological anxiety’ were used to measure the degree to which an owner-manager could (or could not) be apprehensive about the usage of digital media^{20, 34}. This construct is synonymous with the term ‘technophobia’³⁵. The original measure reported an alpha of 0.93²⁰. The authors tested a measurement model containing all of their constructs and indicators. This measure was acceptable as the factor loadings were reported to be significant.

There was evidence of discriminant validity for each construct using different tests (the confidence interval as well as the variance were extracted).

3.2 Corporate Social Responsibility Communication

Many companies are increasingly following an ethical code of conduct. Very often, they may disclose non-financial information on their web pages relating to socially responsible behaviours as they give a breakdown of all the actions they undertake toward their stakeholder groups²¹. In addition, they may report other information on issues relating to environmental sustainability and governance behaviours. Therefore, this study has adapted Singh and Del Bosque's 'commercial', 'ethical', 'social' and 'support' dimensions that consisted of 3 items each. With respect to scale reliability, the Cronbach alpha and composite reliability coefficients³⁶ were in all cases, above the minimum acceptance value of 0.7. Moreover, all standardised lambda values were statistically significant and above 0.5.

The commercial dimension measured the owner-managers' perceptions about their economic strategy. The ethical dimension featured items on ethics and regulatory matters as it explored the respondents' attitudes about honesty, integrity and moral principles. The social dimension referred to environmental protection and to discretionary investments in the community, at large. These reference variables were tried and tested in previous empirical studies^{37 38 39}. The fourth dimension sought to discover how the respondents' perceived corporate communications on commercial, ethical and social issues²¹.

4. DATA ANALYSIS

Firstly, the descriptive statistics illustrate the means, standard deviations for all variables. Secondly, a principal component analysis (PCA) has been chosen to obtain a factor solution of a smaller set of salient variables. Thirdly, a multivariate regression analysis has investigated the hypothesised associations by using the stepwise method.

4.1 Descriptive Statistics

All responses were coded using a five point Likert scaling mechanism. The values ranged from 1 (strongly disagree) to 5 (strongly agree) whereas 3 signaled an indecision. The scale items that were used in this study included; 'the pace of technological innovativeness', 'perceived ease of use', 'perceived usefulness', 'technological anxiety' 'commercial responsibility', 'ethical responsibility' and 'social responsibility' are presented in Table 2.

This study is consistent with the extant literature on the 'technology acceptance model'^{18, 20}. As a matter of fact, there were high mean scores of near 4, which reflected the respondents' stance on the use of digital media. Moreover, the survey participants have indicated their strong agreement with the 'pace of technological innovativeness'¹⁴. The owner-managers suggested that digital media is continuously changing; the mean score was of 4.03 and there was a standard deviation of 0.87. They also suggested that integrated marketing communications relies on technological innovation (in the negatively worded item). More importantly, these research participants were not apprehensive toward digital technology²⁰. They indicated that they do not hesitate to use most forms of technology for fear of making mistakes; the mean was 1.9, and the standard deviation was 0.29.

The participants strongly agreed with the statements pertaining to the commercial responsibility of their business. The mean scores were all higher than 4. This finding suggests that the owner-managers felt that they were providing a high quality service to their customers. They also indicated that they were acting fairly and honestly with stakeholders, where the mean was 4.07, and the standard deviation was 1.19. The survey participants were committed to fulfil their legal obligations. The results suggest that they respected the human rights and ethical norms. Apparently, this respect had priority over achieving superior economic performance, where the mean was 3.94, and the standard deviation was 1.22. Moreover, these owner-managers were also concerned on social issues (mean was 3.34 and standard deviation was 1.24) and environmental responsibility (mean was 3.46, standard deviation was 1.64). Yet there were low attitudinal scores on philanthropy and stewardship towards disadvantaged groups and individuals (mean was 2.43 and standard deviation was 0.47). The results also indicated that the owner-managers were not so committed to financing social and cultural activities (mean was 2.56 and the standard deviation was 0.94). The survey respondents indicated that they would try to support responsible suppliers. However, they were not willing to pay more to buy products from ethical and socially responsible companies (where the mean was 2.12, and the standard deviation was 0.87).

This study investigated how 'gender' and 'age' could influence the frequency of use of digital media. The results suggested that gender did not influence this choice as there was no statistically significant difference between the groups' means as determined by the Chi square tests. This study indicated that 83 males and 113 females (there were six missing values) used digital media on a daily basis. Pearson's Chi-Square χ^2 : was 1.150, Df 2. $p = 0.563$. This finding suggested that gender did not significantly influence the frequency of use of digital media. There were no statistically significant differences between different age groups and the

frequency of use of digital technology. However, the results showed that the survey participants who were between 30 to 39 years of age (where $n=57$), who were followed by those who were between 20 to 29 years old (where $n=47$) were more likely to use their digital media than other groups. Pearson's Chi-Square χ^2 was 3.803, Df 6 and $p = 0.703$. Surprisingly, there were also a few owner-managers who have never used digital media in the past ($n=5$).

Table 2: A complete list of measures and their descriptive statistics

Pace of Technological Innovativeness	Items	Mean	Std Dev.
Grewal, Mehta and Kardes (2004)	Digital Media is changing at a very fast pace.	4.03	0.53
	Compared to other integrated marketing communication, digital media is changing fast.	3.42	0.46
	I have consistently seen new digital media technologies for some time.	3.95	3.37
	Innovations in digital media are frequent.	3.68	3.53
	The pace of technological innovations in digital media is high.	3.2	0.47
	Technological innovations and integrated marketing communications don't go hand in hand.	2.19	0.71
Perceived Ease of Use	Items	Mean	Std Dev.
Davis (1989); Meuter, Bitner, Ostrom and Brown (2005)	Learning to operate digital media would be easy for me.	3.82	0.58
	I would find it easy to use digital media for corporate communication.	3.21	0.53
	My interaction with the digital media would be clear and understandable for my stakeholders.	3.86	0.34
	I would find digital media to be flexible to interact with.	3.81	0.4
	It would be easy for me to become skilful at using digital media.	3.86	0.53
	I would find digital media resources easy to use.	3.95	0.39
Perceived Usefulness	Items	Mean	Std Dev.
Davis (1989); Meuter, Bitner, Ostrom and Brown (2005)	Using digital media would enable me to accomplish corporate communication tasks more quickly.	3.78	0.41
	Using digital media would improve my communication.	3.96	0.38
	Using digital media would enhance my effectiveness in integrated marketing communication.	3.91	0.28
	Using digital media would make it easier to do my corporate communications.	3.99	1.25
	I would find digital media resources useful in my job.	3.95	0.34
	Learning to operate digital media resources would be easy for me.	3.78	1.41
Technological Anxiety	Items	Mean	Std Dev.
Meuter, Bitner, Ostrom and Brown (2005)	I feel apprehensive about using digital media.	2.71	0.45
	Technical terms sound like confusing jargon to me.	2.88	0.44
	I have avoided digital media because it is unfamiliar to me.	2.34	0.53
	I hesitate to use most forms of technology for fear of making mistakes I cannot correct.	1.9	0.29

Measure			
Commercial Responsibility (Singh and Del Bosque, 2008)	Items	Mean	Std Dev.
	My company is an innovator and continuously launches new products (or service) into the market.	4.23	0.87
	My company's products (or service) always maintain good quality	4.65	1.77
	My company informs its stakeholders in a correct and truthful way about the characteristics / properties of its products (or services)	4.46	0.58
	My company behaves ethically / honestly with its customers	4.07	1.19
Ethical responsibility (Singh and Del Bosque, 2008)	Items	Mean	Std Dev.
	My company is concerned to fulfil its obligations vis-a-vis its shareholders, suppliers, distributors and other agents with whom it deals	4.12	0.88
	My company is concerned to respect the human rights when carrying out its activities	4.02	1.13
	My company always respects the norms defined in the law when carrying out its activities,	4.25	1.15
	My company's respects ethical principles in its stakeholder relationships, this respect has priority over achieving superior economic performance	3.94	1.22
Social responsibility (Singh and Del Bosque, 2008)	Items	Mean	Std Dev.
	My company is concerned about protecting its natural environment	3.46	1.64
	My company directs part of its budget to donations and social works favouring the disadvantaged individuals and groups	2.43	0.47
	My company supports the development of the society financing social and/or cultural activities	2.56	0.94
	My company is concerned to improve general well-being of the society	3.34	1.24
Support (Singh and Del Bosque, 2008)	Items	Mean	Std Dev.
	I avoid buying products from suppliers that don't have an ethical and socially responsible behaviour	3.37	0.95
	If the price and quality of two products are the same, I would buy from a firm that has an ethical and socially responsible reputation	4.02	0.45
	I would pay more to buy products from an ethical and socially responsible company	2.12	0.87
	I consider the ethical reputation of businesses when I buy	2.54	1.21
	I consider the social activities of businesses when I buy	3.21	0.65

4.2 Data Reduction

Bartlett's test of sphericity also revealed sufficient correlation in the dataset to run a principal component analysis (PCA) since $p < 0.001$. PCA has identified the patterns within the data and expressed it by highlighting the relevant similarities (and differences) in each and every component. In the process, the data has been compressed as it was reduced in a number of dimensions without much loss of information. PCA has produced a table which illustrated the amount of variance in the original variables (with their respective initial eigenvalues) which were accounted for by each component. A varimax rotation method was used to spread variability more evenly amongst the constructs. There was a percentage of variance column which indicated the expressed ratio as a percentage of the variance (accounted for by each component in all of the variables). Only principal components with eigenvalues greater than 1 were extracted. Table 3 illustrates the number of extracted components from the original number of variables and presents the resulting cumulative percentage of variance for the group of variables (and also reports the related 'loss of information').

Table 3 Data Reduction through Principal Component Analysis

Original Number of Variables		Cumulative Percentage of Variance %	Loss of Information %	Components Extracted
Use of Digital Media	22	62	38	6
Corporate Social Responsibility	12	74	26	4

All constructs were analysed for internal consistency by using Cronbach's alpha. There were excellent measures that exceeded the recommended reliability estimates. The value of the Kaiser Meyer Olkin (KMO) measure of sampling adequacy was also very acceptable at 0.8. The factors accounted for more than 62% variance before rotation for the digital media

variables. Whereas, there was 74% of the variance explained before rotation for the CSR measure. There were ten extracted components from the original thirty-nine variables for the digital media and CSR variables. A brief description of the extracted factor components, together with their eigenvalue and their respective percentage of variance is provided hereunder in Tables 4 and 5.

Table 4 The Extracted Factor Components of Digital Media Variables

	Use of Digital Media	Initial Eigenvalues	
		Total	% of Variance
1	Perceived Usefulness of Digital Media	5.533	25.152
2	Pace of Technological Innovation	2.378	10.809
3	Technological Anxiety	1.846	8.391
4	Easy Interaction with Digital Media	1.662	7.553
5	Perceived Ease of Use of Digital Media	1.192	5.418
6	Effective Digital Media	1.119	5.085

Extraction Method: PCA

Alpha = 0.802; KMO = 0.792; Sig:000

Table 5 The Extracted Factor Components

	Corporate Social and Environmental Responsibility (CSER) Communication	Initial Eigenvalues	
		Total	% of Variance
1	Engagement with Marketplace Stakeholders	8.874	35.024
2	Valuing Online Corporate Social Responsibility Disclosures	4.654	20.119
3	Valuing Online Environmental Sustainability Reporting	1.846	13.454
4	Engagement with Human Resources	1.162	5.403

Extraction Method: PCA

Alpha = 0.845; KMO = 0.812; Sig: .000

The factor components were labelled following a cross-examination of the variables with the higher loadings. Typically, the variables with the highest correlation scores had mostly contributed towards the make-up of the respective component. The underlying scope of combining the variables by using component analysis was to reduce the data and to make it more adaptable for the regression analysis.

4.3 Regression Analysis

This section examines the four hypothetical relationships by using multivariate regression analysis. A stepwise procedure was chosen to select the most significant predictive variables in the regression equations. Therefore, the p -value was less than the 0.05 benchmark. This also resulted in adequate F-ratios, implying that only the significant amounts of variation in regression were accounted for. More importantly, in the stepwise procedure the insignificant variables were excluded without appreciably increasing the residual sum of squares. The regression models produced the regression coefficients which represented the strength and the significance of the relationships. Moreover, the socio-demographic control variables were also entered into the regression equations.

H1: The first hypothesis indicated that there was a relationship between ‘the pace of technological innovation’ and ‘technological acceptance’ on the use of digital media. The results indicated that there was a positive and significant relationship between perceived usefulness of digital media and the pace of technological innovation where Spearman’s rho, $\text{adj } r^2 = 0.173$. This relationship was significant at ($p < 0.05$). It transpired that the ‘perceived usefulness’ was dependent on the pace of technological innovation ($t\text{-value} = 4.457$).

H2: The second hypothesis explored the correlation between the technological innovation of digital media with the factor component; namely, ‘Valuing online CSR disclosures’. The results indicated that there were positive and very significant relationships ($p < 0.01$); where Spearman’s rho, $\text{adj } r^2 = 0.296$. It transpired that CSR disclosures were correlated with the technological innovation of digital media ($t\text{-value} = 2.53$) and also with firm size ($t\text{-value} = 1.87$).

H3: In a similar vein, there was a positive correlation between perceived usefulness of digital media and valuing CSR disclosures where $\text{adj } r^2 = 0.128$. In this case, the measurement of significance has indicated a confidence level of 94%. The perceived usefulness of digital media was correlated to CSR disclosures ($t = 3.337$) and negatively correlated to 'age' ($t\text{-value} = -1.202$). However, the stepwise regression results were inclusive between perceived ease of use of digital media and valuing CSR disclosures.

H4: The last hypothesis investigated whether the use of digital media and the companies' ethos on responsible behaviours would have an effect on their CSR communication. Therefore perceived usefulness, perceived ease of use, the pace of technological innovation and technological anxiety; as well as commercial responsibility, ethical responsibility and social responsibility variables were all considered as plausible independent variables in the regression equation. 'Valuing CSR disclosures' was inserted as the outcome variable. There was a positive and significant relationship where Spearman's rho, $\text{adj } r^2$ was 0.230. The regression equation indicated that online CSR communication was dependent on easy interaction with digital media (Perceived Ease of Use) where $t = 6.501$; the users' digital skills (Pace of Technological Innovativeness) where $t = 4.022$; stakeholder relationships (Commercial Responsibility) where $t = 1.855$; firm size, where $t = 0.877$; apprehension of digital media (Technological Anxiety) where $t = -0.126$ and age, where $t = -0.114$.

5. DISCUSSION

A communications platform can be finely tuned to share relevant information on corporate responsible behaviours that are directed at diverse audiences through interactive channels³⁸. This chapter reported how businesses are increasingly embracing the dynamics of new online technologies, as they communicate meaningful content (including policies, case studies, stories

et cetera) on their responsible initiatives through corporate websites, and other digital channels including social media and blogs. It has addressed its research objectives and its implicit hypotheses by using quantitative techniques to unfold the costs and benefits of utilising digital technologies to promote CSR communication. This empirical study has applied valid and reliable measures from the 'pace of technological innovativeness'¹⁴, 'technology acceptance'¹⁸,²⁰ and 'technology anxiety' as well as previously tested CSR dimensions²¹. The quantitative results have indicated that the survey participants recognised that digital media could help them promote their social and environmental behaviours. Apparently, the owner-managers perceived the usefulness of digital media, as this technological innovation has helped them to engage with stakeholders. In fact, the businesses' CSR disclosures were correlated with the technological innovation of digital media. This study also indicated that the larger businesses were more likely to use online media than their smaller counterparts. Another finding revealed that the younger owner-managers were more adept and proficient in the use of digital media. In sum, it may appear that CSR communication is facilitated when the businesses perceive the ease of use and the usefulness of online media. Notwithstanding, this research has shown that the owner-managers or their members of staff need to possess relevant digital skills to communicate about CSR engagement with stakeholders.

Very often, the stakeholders' first point of interaction with the business happens online. Hence, it is in the businesses' interest to make a positive impact through their web site or social media platforms. This study suggests that most owner-managers were already resorting to digital marketing tactics on the web. Apparently, online media has enabled these businesses to engage with stakeholders as it exposed them beyond their geographic area. In the main, the owner-managers indicated that they were using digital media and they perceived its usefulness. Yet there were a few participants who were still apprehensive toward this technological innovation. Over time, engaging with the people who matter most (i.e. the stakeholders) will pay off in terms of corporate reputation, customer loyalty and market standing^{5 7 10 12 48}. Therefore,

marketers need to possess relevant stakeholder-specific information as this will impact on the effectiveness of their CSR communication^{4 40}. The value of their communications lies in their ability to open up lines of dialogue through stories and ideas that reflect their stakeholders' interests^{32 41 42 43}. For these reasons, companies cannot afford to overstate or misrepresent their CSR communications that could ultimately foster positive behaviours or compel remedial action^{4 7 45 46 47 49 50 51 52}.

6. IMPLICATIONS AND CONCLUSIONS

Corporate communications managers and executives are in a position to amplify the effectiveness of their company's CSR communication efforts. They should decide what to communicate (i.e. message content) and where to communicate (i.e. message channel), to reach out to different stakeholders.

This study has identified and analysed the determinants which explain the rationale for the utilisation of digital media for CSR reporting. Previous academic research may have paid limited attention to the engagement of ICT among small businesses within the retail industry. In this case, the research findings suggest that digital technologies and applications were found to be useful for the promotion of social and sustainable activities. This implies that the use of digital media can be viewed as a critical success factor that may lead to an increased engagement with stakeholders.

In the past, CSR practices have provided a good opportunity for businesses to raise their profile in the communities around them. Very often, businesses have communicated their motives and rationales behind their CSR programmes in conventional media. Today, companies have additional media outlets at their disposal. Savvy businesses are already promoting their CSR initiatives as they are featured in different media outlets (e.g., The Guardian Sustainability

Blog, CSRwire, Triple Pundit and The CSR Blog in Forbes among others). In addition, there are instances where consumers themselves, out of their own volition are becoming ambassadors of trustworthy businesses. On the other hand, there are stakeholders who are becoming skeptical on certain posturing behaviours and greenwashing⁴⁰.

Generally, digital communications and traditional media will help to improve the corporate image and reputation of firms. Moreover, positive publicity may lead to forging long lasting relationships with stakeholders. Hence, corporate web sites with user-centred designs that enable interactive information-sharing possibilities including widgets and plugins will help to promote the businesses' CSR credentials. Inter-operability and collaboration across different social media may help businesses to connect with all stakeholders. This contribution suggests that there is potential for marketers to create an online forum where prospects or web visitors can engage with their business in real time. These days, marketing is all about keeping and maintaining a two-way relationship with consumers, by listening to their needs and wants. Digital marketing is an effective tool for consumer engagement. A growing number of businesses have learnt how to collaborate with consumers on product development, service enhancement and promotion. Successful companies are increasingly involving their customers in all aspects of marketing. They join online conversations as they value their stakeholders' attitudes, opinions and perceptions. Today, ubiquitous social media networks are being used by millions of users every day. In a sense, it may appear that digital media has reinforced the role of public relations. These contemporary marketing communications strategies complement well with CSR communication and sustainability reporting. In conclusion, this contribution encourages businesses to use digital channels to raise awareness of their societal engagement, environmentally sustainable practices and governance procedures among their stakeholders.

7. LIMITATIONS AND FUTURE RESEARCH AVENUES

Recently, there have been a few studies that have explored the entrepreneurial attitudes on CSR reporting^{47 53 54}. Previous studies have considered different sampling frames, research designs, methodologies and analyses which have produced different outcomes. This research project has investigated the owner-managers' perceptions of CSR reporting through digital media. Although the number of survey participants were sufficient in drawing conclusions about their online CSR reporting; this study is not amenable in drawing general conclusions in other contexts. Moreover, the researcher believes that there is scope in undertaking qualitative studies to explore the participants' in-depth opinions and perceptions on the subject. A longitudinal study in this area of research could possibly investigate the opportunities and threats of consistent disclosures of social and environmental behaviours through digital media and to establish its reputational effects in the long run. Perhaps, further research can specifically investigate the quality and relevance of online content.

Diverse stakeholders may have different expectations on what information ought to be given in the realms of environmental, social and governance reporting. The author acknowledges that there is a managerial bias in this research, as the chosen sample did not focus on the marketplace or regulatory stakeholders' expectations.

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