

Mixing business with politics: Does corporate social responsibility end where lobbying transparency begins?

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Abstract

Scholars increasingly have argued that the future effectiveness and legitimacy of firms' corporate social responsibility (CSR) activities are dependent on more transparent forms of lobbying to ensure firms' policy positions are aligned with their CSR commitments. Very little empirical work, however, has systematically analyzed firms' lobbying disclosures or examined how these firms coordinate their lobbying and CSR activities. We address these empirical questions by analyzing the CSR reports of 150 corporations from Germany, the UK and the US over an 18-year period and by conducting interviews with the CSR managers of these firms. We find that corporations have become more transparent about their public policy advocacy over time, thus acknowledging that lobbying is a CSR issue. For most firms, however, this commitment to transparency appears to be largely ceremonial. Few firms disclose the specific policy positions they advocate or sufficiently coordinate the work of their lobbying and CSR units to foster greater alignment of these activities. These modest changes in lobbying transparency appear to be driven by legitimacy concerns and, in a few instances, by governance gaps firms perceive to be relevant to their future business interests.

Keywords: corporate social responsibility, CSR disclosure, lobbying, organizational alignment, transparency.

1. Introduction

Since the 1990s, large transnational corporations (TNCs) have come under pressure to make transparent and improve the social and environmental impacts they have on society. Many firms have responded to these changing expectations by implementing policies and participating in voluntary initiatives that seek to regulate and enhance their environmental, labor, and human rights performance. Unlike older forms of corporate social responsibility (CSR) that focused on firms' philanthropic work, these newer CSR practices encourage firms to take responsibility for the negative social and environmental externalities they produce (Auld *et al.* 2008). As a result, TNCs increasingly have taken on political roles by supplying public goods such as a cleaner environment that were once considered the domain of states (Scherer & Palazzo 2011).

Despite the growth of TNCs' CSR commitments, scholars and activists have raised persistent concerns about the decoupling of corporations' sustainability activities from their lobbying behavior. Some scholars have suggested that business actors have used newer, more political forms of CSR to justify and lobby for less state intervention in the market (Kinderman 2011). Although such concerns are longstanding, business and politics scholars have been slow to examine how firms combine their lobbying and CSR activities. Historically, research on corporate political activity such as lobbying and CSR has been conducted as part of separate research programs.

This has begun to change as management scholars have started to conceptualize how and with what effects firms coordinate these nonmarket activities (Baron 2013; Den Hond *et al.* 2014). Increasingly, management

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scholars have argued that while investment in CSR may help firms gain access to policymakers, they risk undermining their reputations with key stakeholders, and their social legitimacy more broadly, if their CSR commitments and lobbying positions are seen to be misaligned or deliberately aimed at contradictory goals (Anastasiadis 2014; Den Hond *et al.* 2014). Lock and Seele (2016) have argued further that the alignment of firms' public policy and CSR positions is only likely to come about through more deliberative forms of corporate lobbying in which firms apply the CSR norms of transparency, social accountability, and dialogue to their lobbying activities to forge a common understanding with their stakeholders about the proper role of government regulation in addressing collective societal problems (Lock & Seele 2016). This literature thus posits that both the effectiveness of political CSR and large corporations' social license to operate likely depend on firms moving from more instrumental to more deliberative forms of lobbying.

Such concerns about what some scholars have referred to as corporate *political* responsibility are also becoming more empirically important (Lyon *et al.* 2018). Public trust in corporations has declined dramatically in many western countries since the financial crisis. Critiques of corporate influence on public policymaking have intensified in its wake (Luyckx & Janssens 2016). Large TNCs in particular have come under increasing pressure to justify their policy interventions and to explain how these policy positions are compatible with their publicly stated social and environmental commitments. The prominent Global Reporting Initiative (GRI) standard for voluntary sustainability reporting, for example, encourages firms to report on their lobbying activity in their annual nonfinancial disclosures (GRI 2013). Despite these developments and growing academic interest in the relationship between corporate lobbying and CSR, very little empirical work exists on firms' lobbying disclosures or how firms align these two political activities, no doubt in part because of the well-known difficulties of studying the "quiet politics" of corporate lobbying.

In this article, we seek to address these empirical lacunae by answering the following research questions: (i) How transparent are large, western TNCs about their lobbying activities and have they become more transparent over time? (ii) Do TNCs disclose sufficient information to gauge the alignment of their CSR and public policy positions? (iii) To what extent do TNCs coordinate the work of their CSR and public affairs¹ units to improve the quality of their lobbying disclosures and to better align these two activities? We address these questions by analyzing the CSR reports published by 150 large TNCs in three prominent western economies – Germany, the UK and the US – from the late 1990s to 2013 to evaluate systematically what firms disclose about their lobbying behavior. We utilize interviews with CSR managers to gain insight into how these firms coordinate their CSR and lobbying activities and the extent to which these managers engage in internal or external dialogue about the compatibility of their firm's CSR and lobbying positions. This analysis sheds light on how transparent firms have become about their policy interventions over the past two decades as well as how internal firm processes facilitate or hinder these practices. Our analysis cannot ultimately reveal how aligned firms' lobbying and CSR positions are. But such transparency forms an important starting point for engaging in deliberative lobbying and is a core CSR practice that many activists argue is necessary to foster stakeholder dialogue and internal organizational learning (Lyon *et al.* 2018).

Our findings reveal that over the 18 years under scrutiny firms have become more transparent about their public policy activities in their CSR disclosures, thus rhetorically acknowledging that lobbying is a CSR issue. This change in firms' disclosure practices largely appears to be driven by growing societal concerns about corporate political influence and in a few policy areas such as climate change by the existence of governance gaps that firms perceive to affect their future business interests. The quality of information that firms publish about their public policy activity, however, remains poor. Few firms disclose the level of information necessary for civil society groups to evaluate how aligned firms' policy and CSR positions are or to facilitate a genuine dialogue about the role for public regulation in reaching collective social and environmental goals. Furthermore, most firms fail to integrate the work of their public affairs and CSR functions sufficiently to foster such dialogue either internally or externally. Although modest and largely rhetorical in nature, these changes in levels of transparency nevertheless represent an opening that civil society groups potentially can use to push for greater dialogue and ultimately improved CSR and lobbying alignment in the future.

2. Political CSR, lobbying, and transparency: Toward greater responsibility?

Neither the existence of transnational corporations that operate across political jurisdictions, nor the idea that these corporations have responsibilities to society are new phenomena (Brown *et al.* 2010). The most recent era

of economic globalization, however, has changed both the nature of TNCs and expectations about their social responsibilities. The growth of global production chains has increased the number and size of TNCs as well as the influence these firms have over the distribution of resources within and across countries. The operations of large global firms now span multiple legal jurisdictions and their production chains have become increasingly fragmented with TNCs outsourcing production to smaller, often foreign firms (Scherer & Palazzo 2011). Because of the complexity and global reach of these production chains, single states are no longer fully capable of regulating TNCs nor have they been able or willing to negotiate binding international treaties to coordinate the regulation of these activities across borders.

2.1. The rise of political CSR

Globalization also has led to the formation of transnational movements that seek to combat the injustices brought about by TNCs and the global production chains they dominate (Young 2006). Some NGOs have sought to regulate TNC behavior through the creation of largely voluntary CSR initiatives. Most of these initiatives are based on the prominent sustainable development paradigm and call on firms to measure corporate success according to a triple bottom line in which their social and environmental performance is valued in equal measure with their economic performance (Brundtland 1987; Auld *et al.* 2008). Firms' so-called social license to operate is no longer simply linked to following national law and fostering relationships with stakeholders through philanthropic programs. Increasingly, TNCs are expected to help supply public goods to mitigate the negative environmental and social externalities produced by global markets. Management scholars often refer to these activities as political CSR and link its rise since the 1990s to firms' efforts to address the governance and legitimacy gaps created by economic globalization (Scherer & Palazzo 2007, 2011).

Political CSR takes a variety of forms and includes the implementation of internal corporate codes of conduct, voluntary sustainability reporting, and participation in multistakeholder initiatives (MSIs) such as the Fairtrade label. MSIs produce voluntary guidelines agreed by a diverse set of actors – usually NGOs, business, and governments – to address particular social or environmental issues (Fransen & Kolk 2007). Increasingly, political CSR initiatives have adopted a common set of best practices, including sustainability reporting, transparency, and stakeholder dialogue, which are designed to increase the authority of these schemes within global markets and to foster mutual learning among stakeholders about how best to address collective environmental and social problems (Bernstein & van der Ven 2017; Perez *et al.* 2018).

2.2. Political CSR and public regulation: Responsible lobbying or CSR-wash?

Despite TNCs' growing engagement with political CSR initiatives, scholars and activists have raised persistent concerns about the decoupling of firms' sustainability activities from their lobbying behavior (Anastasiadis 2014; Den Hond *et al.* 2014; Lyon & Delmas 2018). Accusations of "CSR-washing" in which firms utilize ceremonial rather than substantive changes to their environmental and human rights policies to enhance their antiregulatory lobbying are rife in the media and academic literature (Pope & Wæraas 2016; Graafland & Smid 2019). As Vogel (2006) has posited, the good brought about by firms' investment in CSR may be undone by the setbacks that result from the antiregulatory lobbying conducted by these same firms.

This question, however, has yet to be fully addressed by CSR scholars. Indeed, it is surprising how little empirical work has examined the interaction of CSR and corporate lobbying given the widespread concerns about "CSR-washing" and the potential connection between political CSR and deregulation (Kinderman 2011; Delmas *et al.* 2016; Colli & Adriaensen 2018). The ways in which firms' CSR activity influences their access to public officials, their willingness to collaborate with state authorities to solve complex societal problems as well as the quality of that collaboration are potentially as important as how CSR initiatives affect firms' individual social and environmental performance. Ultimately, the legitimacy of political CSR rests on at least some minimal level of trust between business, civil society actors, and political regulators, which will likely be eroded if firms regularly are found to advocate for public policies that appear to contradict or are decoupled from their CSR commitments (Liedong *et al.* 2015). The recent focus on lobbying transparency in MSIs such as the Global Reporting Initiative highlights the increasing importance of TNCs' public policy activities for these relationships and firms' social legitimacy.

Management scholars have begun to recognize the significance of the link between firms' growing CSR commitments and their lobbying activity (Anastasiadis *et al.* 2018; Lyon *et al.* 2018). This work builds on longstanding concerns in management studies about how firms integrate their nonmarket activities (Williamson 1973; Baron 2013). Den Hond *et al.* (2014) have conceptualized the different ways that firms can structure their CSR and lobbying activities. They posit that these activities can be aligned, nonaligned, or misaligned. That is, a corporation may use its CSR and public policy activities to try to attain common policy goals (aligned). Or a firm may fail to coordinate the two activities and use them to focus on different policy areas (nonaligned). Finally, a corporation's CSR and public policy activities may focus on similar policies, but aim at strategically different outcomes, as for example, when a firm commits to reducing its greenhouse gas emissions while lobbying against greater regulation of such emissions (misaligned) (Den Hond *et al.* 2014, pp. 801–806). A number of management scholars, including Den Hond *et al.*, posit that firms increasingly have an incentive to align these political activities to avoid damaging their reputations by having CSR and lobbying strategies that appear contradictory (Anastasiadis 2014; Lock & Seele 2016).

Lobbying and CSR alignment, however, remains a deceptively difficult concept to operationalize empirically. First, it is challenging to gather systematic evidence of firms' policy advocacy positions and almost impossible to know if they deliberately use CSR to ameliorate the reputational damage done by this advocacy as charges of CSR-washing imply. More fundamentally alignment cannot be read directly off the lobbying positions and CSR commitments of individual firms. What a firm sees as aligned lobbying and CSR commitments may look like misalignment to an NGO and like something in between for public officials. It is not automatically contradictory for a firm to pledge to reduce its impact on climate change and to oppose certain forms of climate change regulation. Different social actors will not agree on what constitutes aligned corporate lobbying and CSR.

More recently, Lock and Seele (2016, pp. 416–419) have argued that genuine CSR-lobbying alignment is only likely to come about through more deliberative forms of corporate lobbying. Specifically, they argue that firms need to move away from their instrumental lobbying practices to regain public trust and to legitimize their interventions in the policy process. Corporate lobbying can no longer simply be aimed at corporate profit seeking nor can it take place without public scrutiny. In deliberative lobbying firms apply the CSR norms of transparency, accountability and stakeholder dialogue to give a public account of how their policy positions are in keeping with their stated environmental and social commitments (Lock & Seele 2016, p. 418; Lyon & Delmas 2018). Such deliberations would seek to foster greater consensus among stakeholders about the proper role that government regulation should play in addressing the social and environmental ills associated with global markets. To date deliberative lobbying largely has been treated as a normative aspiration within the political CSR literature. The existing studies, while insightful, are anecdotal in nature and based on a single country as well as a small number of firms and policy areas (Anastasiadis 2014; Bauer 2016). In general, this research has found that firms' lobbying and CSR activities are un-aligned whether through lack of coordination or an explicit strategy to misalign them.

Given the strong emphasis on the instrumental goals of traditional corporate lobbying, it is not surprising that firm behavior remains some way off the ideals contained within the deliberative lobbying paradigm. However, there are good reasons to think that firms will become more open about their public policy activity as social pressure to do so increases. Management scholars have long noted that large, visible firms are sensitive to the socio-political environment that surrounds them (Suchman 1995; Deegan *et al.* 2002). Both the demands of a firm's important stakeholders and the quest for social legitimacy more broadly can lead firms to engage with high-profile social and environmental issues (Freeman *et al.* 2010). Similarly, economic scholars have argued that firms seek to "signal" virtuous behavior by being transparent when interested actors such as investors or consumers demand such information, particularly if they have a good and credible story to tell (Zerbini 2017). Such signaling of positive behavior can deflect future scrutiny and build good will.

In this article, we add to the emerging literature on CSR and corporate lobbying by analyzing the CSR reports of large TNCs over an 18 year period and use interviews with corporate managers to evaluate how willing firms have become to disclose information about their public policy activities as social pressure to do so has increased. This analysis focuses on firms' lobbying transparency and the quality of information they disclose about their policy positions. Although transparency is just one element of deliberative lobbying, its

importance should not be underestimated. Greater transparency helps to address the information asymmetries that exist between firms and civil society organizations. This information can illuminate the capture of public officials by private interests and allows civil society organizations to question firms about the perceived misalignment of their CSR and lobbying positions (Lyon *et al.* 2018). Furthermore, multistakeholder initiatives encourage corporate transparency as a way to foster collaborative learning and greater stakeholder agreement about policy through dialogue (Bernstein & Cashore 2007; Loconto & Fouilleux 2014). Finally, some authors argue that firms can learn to see their responsibilities in a different light by being forced to give a public account of how their social – in this case their policy – impacts can be justified in light of prevailing market and social norms (Mitchell 2011).

3. Data and methods

To address the article's three research questions, we analyzed the CSR/sustainability reports published by 150 German, British, and US TNCs at three points in time since the late 1990s, and conducted 25 interviews with high-level CSR managers from these firms. Sustainability reporting represents a key mechanism for firms to communicate their CSR performance, commitments, and goals to their stakeholders. All the reports analyzed were downloaded as pdf documents, but a majority of the reports published after 2005 included interactive features to increase stakeholder dialogue (Seele & Lock 2015).

The sample of firms was drawn from Standard & Poor's *Capital IQ* database and represents the 50 largest firms in our three countries. We chose to analyze TNCs from Germany, the UK, and the US because the literature has developed strong expectations about home country effects on firms' behavior. Among western countries, Germany on the one hand, and the US and the UK, on the other, represent different styles of capitalism and have different interest group systems. German firms operate in a coordinated market system that fosters cooperative relations among economic stakeholders and as such has a less developed tradition of individual corporate lobbying of policymakers. By contrast, the operations of Anglo-American firms and their relations with stakeholders are shaped by market competition and direct lobbying of government officials (Hall & Soskice 2001). We would expect these differences to affect firms' CSR and lobbying behavior as well as the extent to which they disclose information about these activities (Favotto *et al.* 2016).

We analyzed the reports at three points in time: 1995–1999; 2005–2006; and 2012–2013. This period roughly covers the time during which many of the global CSR practices and initiatives discussed above gained prominence. We used 2006 as the midpoint to compare firms' reporting practices immediately before and after the financial crisis of 2008.² Our three national samples are broadly similar in terms of sector activity (Appendix 1). This sample thus allows us to examine corporate lobbying disclosure across the theoretically interesting dimensions of time and home country, while holding firm size and sector broadly constant to ensure the reliability of these comparisons.

Based on consistent findings in the literature, we assume that because of their size the 150 firms in our sample lobby public officials (Kerr *et al.* 2011). To ensure that there is an empirical basis for this assumption, we conducted a search of the voluntary EU Transparency and the mandatory US federal lobby registers. Although these are the main registers that cover the lobbying activities of firms headquartered in Germany, UK or the US, the registers capture only a fraction of the potential arenas in which corporate lobbying can take place. Hence, our assessment is conservative. Nonetheless, 85% of firms in our sample appeared in one of the two lobby registers in 2013, the year of the last set of reports we analyzed (Appendix 2).

Each CSR report was evaluated using a self-generated coding frame in which we examined firms' lobbying disclosures in five specific policy areas and the residual category of other. The five policy areas include: sector regulation, environment, climate change, labor/human rights, and taxation policy.³ These areas were chosen to compare firms' lobbying disclosure of CSR and non-CSR issues and were identified inductively from a pilot study. For each policy area we coded the following: general disclosure of lobbying activity; disclosure of lobbying on a specific proposal, disclosure of the firm's position on a specific proposal. In addition, we coded for a general quality of lobbying information disclosed in each report as a whole. This measure was assessed by means of a 0–3 scale, which is a modified version of a scale introduced by SustainAbility and WWF, where disclosure quality ranges from “none” (0) to “systematic” (3) (SustainAbility & WWF, 2005; Appendix 3). It should be noted that

we only explicitly examine individual firm lobbying in this article. We do not analyze the lobbying that corporations do through industry associations, although we do include it in our coding in the rare instances when firms disclose such lobbying in their reports.

The coding frame allows us systematically to evaluate if firms have become more transparent about their lobbying activity within their CSR disclosures over time, in what specific policy areas they report their activities, and the extent to which they disclose the specific policy positions they advocate. As such, we are able to gauge if the quality of information that firms disclose is sufficient for stakeholders to evaluate how aligned their lobbying and CSR positions are. More broadly, the coding frame allows us to examine firms' level of commitment to lobbying transparency overall and within CSR relevant areas. Tokenistic disclosures in which firms report general lobbying activity but do not reveal either the areas in which they are active or the specific positions they take represents only ceremonial commitment to the norms of transparency and dialogue. More detailed disclosures represent more substantive commitment to these norms.

To evaluate the reliability of our coding scheme, a sample of 10 reports (12% of sample) has been coded by three independent assessors. Drawing on Hayes and Krippendorff (2007), we have estimated intercoder reliability using Krippendorff α for our overarching disclosure quality index and for each issue area. The Krippendorff α for "disclosure quality" is 0.93, while scores for issue areas range between 0.77 and 1.0. Overall, these agreement scores are above the minimum 0.67 threshold commonly required for Krippendorff α to ensure intercoder reliability and the majority exceed the desirable 0.80 threshold (Krippendorff 2004).⁴

To complement the content analysis, we utilize semistructured interviews with 25 CSR managers from firms included in the content analysis: UK (12), US (6), and Germany (7). The interviews, which lasted between 30 and 80 minutes, were conducted in 2015. The questions were designed to address our third research question and to elicit information about how and if firms coordinate the work of their CSR and public affairs units to improve the quality of their lobbying disclosures. As such, the interviews were designed to lend insight into the extent to which TNCs have fostered an internal dialogue about the alignment of the organization's CSR and lobbying goals. We further sought to identify the organizational barriers that exist to facilitating this dialogue. In analyzing the interviews, we coded for the following themes: organizational CSR-public policy coordination; managers' understandings of CSR and lobbying alignment; their views on environmental and social regulation; perceived legitimacy of lobbying transparency, and the desirability of greater stakeholder dialogue about government regulation. While the themes of organizational coordination and CSR-lobbying alignment were directly related to specific interview questions and were largely derived from the literature, the remaining latent themes emerged out of the interviews in a more inductive manner (Aberbach & Rockman 2002).

As the works of critical CSR scholars have highlighted, firm documents and interviews cannot simply be taken at face value. It is important to note what firms do not disclose in their publications and to reflect on the interview responses articulated by managers. The conclusions we draw about firms' engagement with lobbying transparency are based on these absences and what firms fail to tell the public about their lobbying activity as well as what they do disclose (Deegan *et al.* 2002; Bebbington *et al.* 2008). Similarly, in analyzing the interview data we look for inconsistencies in what managers tell us about their CSR practices to gain insight into their engagement with transparency and other norms of deliberative lobbying (Alvesson 2003).

4. Toward greater transparency? Trends in corporate lobbying disclosure

In this section, we report the findings from the content analysis and interviews and relate them to our three research questions on corporate lobbying transparency, what the disclosures reveal about CSR-lobbying alignment, and how well TNCs coordinate the work of their CSR and public affairs units. As outlined above, many of the firms included in the analysis are mainstays of the Global Fortune 500 and well-known brand names. A number have been involved in prominent scandals that have undermined their claims of social responsibility including, perhaps most spectacularly, Volkswagen's manipulation of its emissions from its diesel fleet. Other firms included in the analysis have been publicly criticized for their lobbying activity and the incompatibility of their policy positions and CSR pledges. Large US oil and car giants, for example, have been condemned repeatedly for pledging to reduce their carbon emissions while lobbying the US Congress against more effective climate policy and stricter fuel standards (Lyon & Delmas 2018). In Europe, Dutch multinationals such as Unilever, Philips and

Shell have been criticized for lobbying in favor of cutting taxes on share dividends (Meijer & Sterling, *Reuters*, 9/11/2017).

Although undoubtedly much rarer, several firms included in the sample have reacted to industry criticism by publicly coming out in support of greater regulation. Apple and Cisco Systems, for example, have both urged the US government to follow the EU's lead in the regulation of data privacy and adopt legislation in the mold of the General Data and Privacy Regulation (Stacy, *Financial Times*, 3/2/2019). Shell recently made headlines by announcing its withdraw from the American Fuel & Petrochemicals Manufacturers Association citing the lobby group's "misalignment" with the firm's stance on climate change (Bouso, *Reuters*, 4/2/ 2019). Such one-off examples highlight the difficulty of assessing lobbying-CSR (mis)-alignment even among the world's most prominent firms and illustrate the need for systematic analysis of TNCs' lobbying disclosures to better gauge their commitment to transparency.

4.1. Public policy disclosure over time

The results of the content analysis illustrate that large firms in our three countries have steadily increased the amount and quality of information they disclose about their CSR impacts and activities. In the late 1990s, less than a third of the firms in our sample published a CSR report. By 2013, almost 90% did. Over this 18 year period, firms increasingly have chosen to include information about their lobbying activities in these reports (Fig. 1). As we outline in this section, this trend started considerably later than the general CSR reporting trend and is still weaker, indicating that firms only recently have been willing to define lobbying as a CSR issue and characterizing it as such remains contested.

In the 1995–1999 reports, only 2 of the 34 firms that published a report in that period disclosed information about their lobbying practices. In the 2013 reports, 42% of reporters included information on the topic (Fig. 1). The early reporters were more likely to disclose information on lobbying in later periods, which suggests that early CSR adopters often have taken a leadership role in the area of lobbying transparency. The structure and quality of information that firms include about this activity also has improved over time. In the reports from the 1990s lobbying disclosures tended to focus on internal guidelines about how the firm engages with public officials and revealed very little about their actual policy positions or the issues on which the firm was active. This lobbying information was often fragmented and spread over the entire report. In more recent reports, firms tend to spell out their lobbying policies more clearly and link such policies to their actual practices. Furthermore, lobbying disclosure in the more recent reports is usually presented in a dedicated section that covers public policies and campaign contributions.

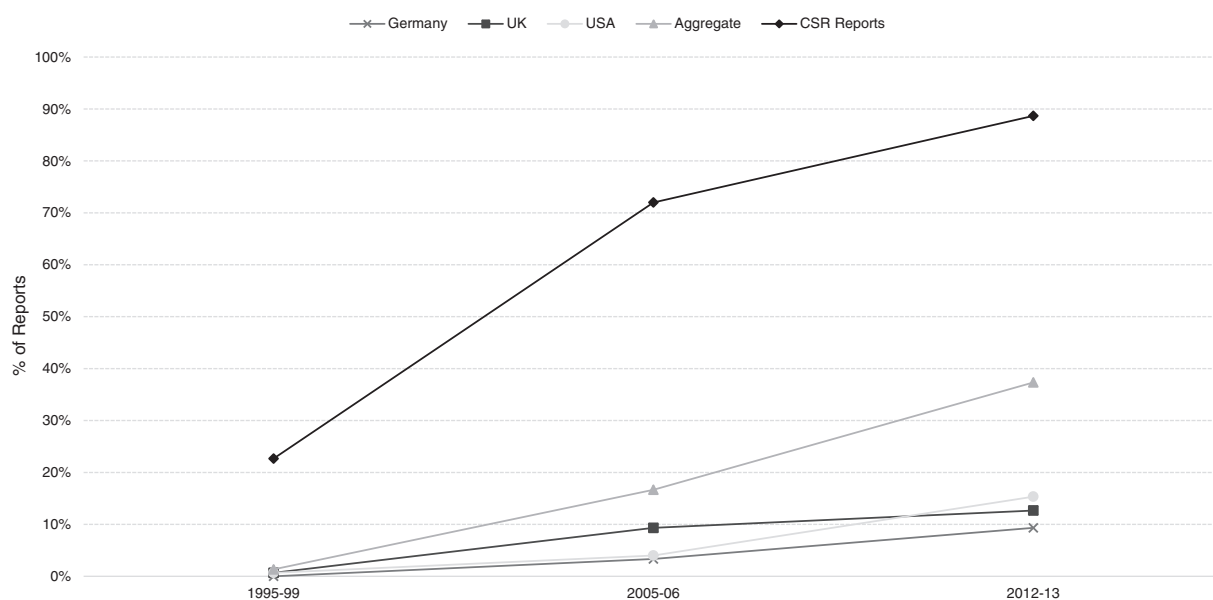


Figure 1 CSR and lobbying reporting over time.

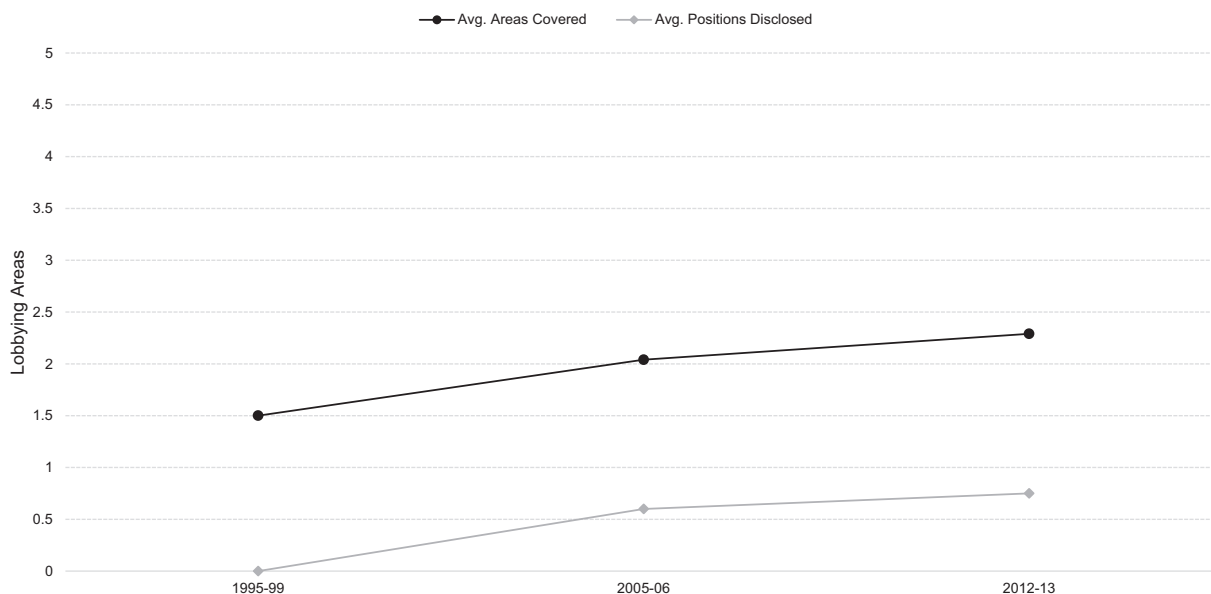


Figure 2 Lobbying areas and positions disclosed over time.

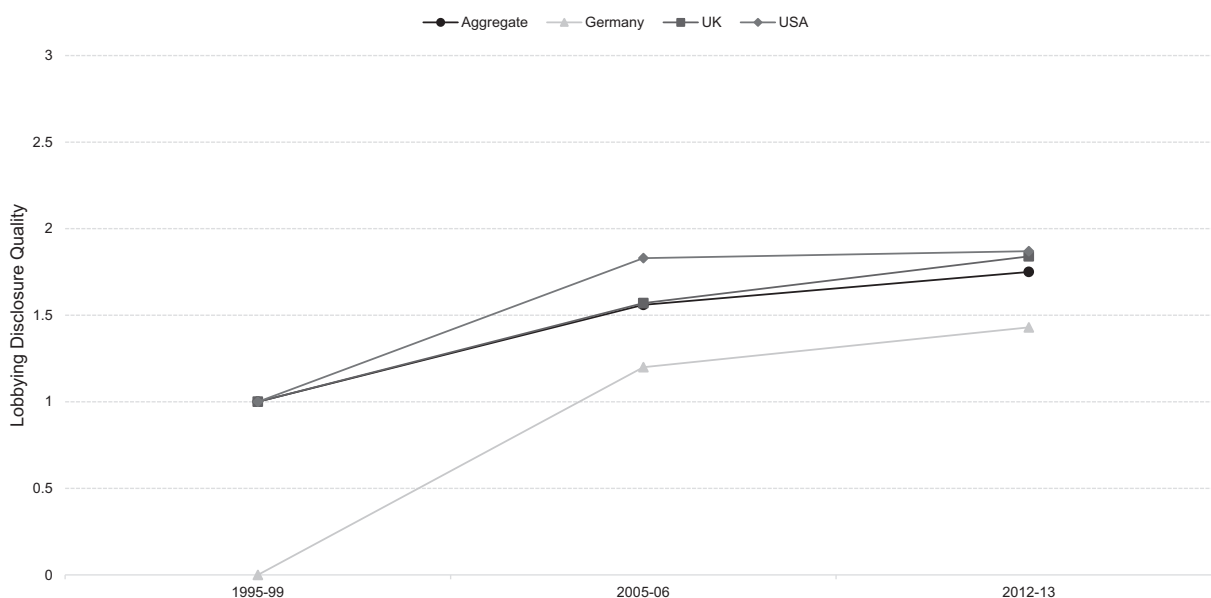


Figure 3 Quality of lobbying disclosure over time.

Generic descriptions of lobbying policies have gradually been replaced by deeper and more transparent accounts of lobbying activities. Increasingly, these accounts provide discussion of specific issues on which the organization has been active during the reporting period. In the early reports from the 1990s, on average, the lobby reporters included information on just 1.50 of the five policy areas included in the coding, e.g. industry/sector; taxation; climate change; environment; labor/human rights. By 2013, this number had gone up to 2.29 policy areas, representing a significant increase in the amount of information firms divulge about the policy areas in which they are active (Fig. 2).

Although a growing number of firms report on the general policy areas in which they lobby, very few take the additional step of disclosing their specific positions on individual legislative proposals or discuss the types of regulation they oppose or support. This tendency is highlighted by the number of firms that disclose the “direction” – or specific policy position – of their lobbying (Fig. 2). Even in the most recent set of reports, the average

lobby reporter disclosed their position on just 0.75 issues, less than one policy area. This number represents only a slight increase from the 2006 period, in which the average firm reported positions on 0.60 issues.⁵ Similarly, the quality of lobbying disclosure, which is a broader measure of the amount and type of lobbying information included in a report as a whole, did not increase dramatically between 2006 and 2013. For the latter period the average score is just 1.75 out of a maximum of 3, up from 1.56 in 2006 (Fig. 3).⁶ Thus, the depth and quality of information that firms reveal about their public policy interventions remain poor despite the recent increase in the number of large firms that report on their lobbying activities.

Given how much has been written about home country effects of firms' CSR activities, it is surprising that we do not see more pronounced cross-national differences in the lobbying disclosure of our reports. The most obvious difference is the greater transparency of US and British firms when compared with their German counterparts. Only 28% of German firms included a lobbying section in the most recent reports compared to 46% of US firms. In the early reports, German lobby reporters also disclosed less information than US or British firms about the particular policy areas in which they were active. In the most recent set of reports, however, the German firms that discussed lobbying extended their reporting domain to include a similar number of policy areas as their US and UK counterparts (Table 2). Overall, the analysis shows that firms in all three countries have become more transparent about their lobbying activity over time. Most firms, however, are still reluctant to reveal the positions they take on specific policies and almost never do so when they are trying to block a legislative initiative.

4.2. Lobbying transparency in CSR areas

Greater lobbying transparency is only likely to lead to a closer alignment of firms' CSR and public policy positions if firms are open about their lobbying activity in key CSR areas such as the environment and labor rights. Our analysis suggests, however, that while firms have gradually expanded the information they disclose about their advocacy in specific policy areas, they do not always focus these disclosures on the issues that are most closely related to their CSR commitments. Of the five areas that we coded for – sector regulation, environment, climate change, human/labor rights, and taxation – firms consistently disclosed the greatest amount of information about their sector-specific lobbying (Table 1). Industry issues likely make up the lion's share of the lobbying that firms do, but these issues are not necessarily the chief concern of the stakeholders who form the core audience for the CSR reports and who are often interested in the alignment of firms' policy advocacy with their CSR commitments.

Ninety-one percent of the firms that included information on their lobbying activity in the 2013 reports, disclosed information about advocacy they had done on such sector related issues. Firms tend to be significantly less forthcoming about their policy activity in the areas that make up the heart of their CSR commitments such as the environment, employee conditions and human rights despite the fact that many firms in our sample engage in lobbying in these areas.⁷ In general firms have been most open about the lobbying they do in one particular CSR area, namely climate change. At just 41% of the 2013 lobby reporters, however, the number of firms discussing their climate change advocacy is still far fewer than discuss sector related policy issues. A similar number report on their policy advocacy of all other environmental issues. Firms' disclosures about their policy activity on labor and human rights issues is even thinner. Only 23% of the lobby reporters in the 2013 reports included information about relevant activity in these areas of social policy (Table 1). This represents a significant increase

Table 1 Disclosure of lobbying areas and positions in CSR reports over time: % reporters[†]

	1995–1999	2005–2006	2012–2013
	<i>n</i> = 2	<i>n</i> = 25	<i>n</i> = 56
Climate change	0 (0)	48 (8)	41 (20)
Environmental issues	0 (0)	40 (12)	36 (13)
Labor/human rights	0 (0)	24 (16)	23 (5)
Sector issues	100 (0)	68 (20)	91 (25)
Taxation	50 (0)	24 (4)	38 (13)

[†]Percentage of reporters per area and disclosure of firm's position in parentheses.

over the reports from the 1990s, in which there was literally no disclosure about firms’ lobbying in these CSR areas. The proportion of firms reporting on key CSR areas, however, has not increased noticeably since the mid-2000s and for some issues has even decreased slightly.

The fifth policy issue, taxation, is somewhat more difficult to classify. Since the financial crisis, tax compliance has become an important CSR issue, but this was not generally the case before the mid-2000s. Interestingly, firms’ reporting on tax policy lobbying has increased as the issue has become a more prominent part of the CSR agenda. In the 2005–2006 reports, only 24% of the lobby reporters disclosed information about their tax policy advocacy, while in the 2013 reports 38% included such information in their reports (Table 1). Overall, however, only a minority of firms in the analysis disclose information on the policy areas most related to their CSR commitments.

Firms reveal even less about the specific positions they take on CSR-relevant policy proposals. In all three time periods we analyzed, firms were more likely to reveal their position on sector specific policies than on environmental, climate change or rights issues. German firms appear to be a partial exception. The balance of their reporting on lobbying is more focused on CSR issues than is the case in the US and UK reports. German firms, for example, are more likely to disclose information about their lobbying on climate change and environment issues compared with US and UK counterparts. They also reveal their specific policy positions on climate change as often as they reveal their positions on sector regulation (Table 2). Overall, however, very few TNCs disclose enough information for civil society groups to be able to evaluate how closely they align their policy advocacy with their stated CSR commitments.

4.3. The (lack of) coordination of CSR and public affairs functions within large TNCs

The interviews with CSR managers largely reinforce the findings from the CSR reports about lobbying transparency and add insight into how these managers seek to coordinate their work with their public affairs colleagues. Despite growing social pressure on TNCs to be transparent about their lobbying activity and to show that this policy advocacy is compatible with their environmental and social commitments, the CSR and public affairs functions of the firms we interviewed do not appear to be well integrated. In most cases, the interactions between the two units are only loosely coordinated despite often being housed in a common corporate affairs department. In almost half the firms we spoke with the CSR managers indicated that they or someone in their unit sit on common committees with their public affairs colleagues. It would appear, however, that the interactions of the CSR managers and lobbyists in most TNCs remain largely ad hoc. Two of the managers acknowledged that they had almost no interaction with the firm’s public affairs unit and did not have or seek to have influence on the firm’s lobbying positions. More often CSR managers noted that they are “consulted” about the firm’s positions on relevant policy issues or “are part of the conversation” about relevant topics.⁸ However, few firms appear to have institutionalized procedures to coordinate common positions on relevant issues or to ensure that they disclose their lobbying activity in a systematic manner.

Table 2 Disclosure of lobbying areas and positions in CSR reports by country and year: % of reporters[†]

	Germany			UK			USA		
	1995–1999 <i>n</i> = 0	2005–2006 <i>n</i> = 5	2012–2013 <i>n</i> = 14	1995–1999 <i>n</i> = 1	2005–2006 <i>n</i> = 14	2012–2013 <i>n</i> = 19	1995–1999 <i>n</i> = 1	2005–2006 <i>n</i> = 6	2012–2013 <i>n</i> = 23
Climate change	0 (0)	60 (20)	57 (7)	0 (0)	50 (7)	42 (26)	0 (0)	33 (0)	30 (22)
Environmental issues	0 (0)	60 (20)	43 (7)	0 (0)	36 (0)	32 (26)	0 (0)	33 (33)	35 (4)
Labor/human rights	0 (0)	20 (0)	21 (0)	0 (0)	21 (14)	16 (5)	0 (0)	33 (33)	30 (9)
Sector issues	0 (0)	60 (0)	79 (7)	100 (0)	64 (21)	95 (37)	100 (0)	83 (33)	96 (26)
Taxation	0 (0)	0 (0)	14 (0)	100 (0)	29 (7)	32 (21)	0 (0)	33 (0)	57 (13)

[†]Percentage of reporters per area and disclosure of firm’s position in parentheses.

Many of the interactions between CSR and public affairs managers within firms appear to be geared toward general information sharing rather than coordinating a common position on a particular policy or the firm's disclosure of such positions. For example, when asked if s/he consulted the public affairs unit to ensure that the firm's environmental and social commitments are in line with their policy advocacy positions, one manager explained that "the conversations don't happen at that level of detail."⁹ S/he explained that the kind of "aggregate data" they collect on the firm's greenhouse gas emissions or employee accident rates for their CSR disclosures are often not seen as relevant to the work of their lobbyists. The latter generally are focused on a specific emission limit for a particular pollutant contained in one piece of national or EU regulation. Unlike some, this firm seeks explicitly to coordinate its CSR and public affairs activities through its committee system, but there is little evidence to suggest the two units regularly seek to foster an internal dialogue about the compatibility of their CSR and lobbying goals or even to facilitate greater transparency about the firm's policy advocacy.

Despite this lack of coordination, many of the CSR managers did seem to be increasingly sensitive to stakeholders' concerns about perceived discrepancies between corporations' stated CSR commitments and their much less transparent lobby work on these same issues.¹⁰ At least one manager indicated they had increased their transparency about their political campaign contributions and lobbying as a result of increased stakeholder demand for such information.¹¹ This suggests that social pressure to engage in more transparent and deliberative forms of lobbying has raised awareness of the issue. Many of the managers were aware of the reputational damage that can occur when firms are perceived deliberately to misalign their CSR and public policy advocacy. Such legitimacy concerns were highlighted by a German manager's observation that, "it would be catastrophic" for the firm's reputation to be caught directly lobbying against an issue on which the firm has clear CSR commitments.¹² Almost all the managers claimed their firm did not do so to their knowledge. In most cases, however, the internal processes necessary to ensure the compatibility of a firm's CSR and lobbying activities or even the transparency of the latter do not appear to exist.

The interviews further indicate that there is still a significant gap in how firms and their stakeholders view what constitutes aligned CSR and public policy commitments. As one manager whose firm had come out in support of certain climate change policies explained, they cannot back all climate regulation advocated by civil society actors or government officials despite their commitment to the issue. As s/he put it, "nobody can expect us to trash our business."¹³ Thus although firms appear to be increasingly aware of the need to give a credible public account of the compatibility of their CSR and policy commitments, being transparent about and aligning these activities are not straightforward matters.

Indeed, very few of the managers expressed a desire for greater lobbying transparency or stakeholder dialogue about their public policy positions. In part managers' general reluctance to engage in public dialogue about government regulation appears to be related to the view that some CSR managers have toward such regulation. While most of the managers indicated that their firm is genuinely dedicated to addressing collective societal problems, few suggested that they think the best way to do this is through collaboration with government officials. As one CSR manager described it, they see the job of the CSR unit as trying "to change the business model" more than "trying to change policy."¹⁴ Where such views prevail, it is perhaps not surprising that the coordination between firms' CSR and public affairs units remains minimal as, presumably, does the perceived need to engage in greater stakeholder dialogue about the alignment of these activities.

Not all managers were uniformly negative about the possibility of cooperating with public regulators on CSR issues. Managers of firms in the energy and extractive sectors, for example, appeared to make a more concerted effort to coordinate their CSR and public affairs activities on climate change, an issue for which firms tend to disclose their lobbying positions more often than for other CSR issues. As one manager put it in relation to climate change regulation, "railing against" legislation that is clearly going to be adopted "simply is not wise."¹⁵ Another manager of an energy firm indicated that the CSR commitments their firm had made on climate change had played a role in shaping both the firm's commercial and public policy strategies on the issue. S/he was quick to add, however, that the firm cannot be expected to be a "carbon campaigner."¹⁶ This manager's insights again reveal the difficulties of finding common understandings of CSR and lobbying alignment among different stakeholders, while at the same time indicating the firm's growing willingness to engage in dialogue about the appropriateness of public regulation in an area seen as crucial to the firm's future business interests.

5. Discussion

The interview data and analysis of firms' CSR disclosures reveal that many large TNCs in all three countries have taken tentative steps toward embracing greater transparency about their lobbying activity. Since the late 1990s, an increasing number of firms have included their public policy advocacy in their CSR disclosures, thus acknowledging that this activity is a CSR issue that should be conducted in a socially responsible manner. Few firms, however, disclose detailed information about the specific policy positions they promote to lawmakers. While levels of transparency about lobbying have increased, the quality of the information contained in these disclosures has remained consistently low across the three time periods that we examined. As a result, these disclosures generally reveal little about the alignment of firms' CSR and lobbying positions.

Many TNCs thus rhetorically recognize the need to be transparent about and to give a public account of their efforts to influence public policy. But very few firms appear willing to engage in genuine public dialogue about the impact of their policy positions or the compatibility of these positions and their publicly stated environmental and social goals. As critical CSR scholars have emphasized, highlighting what firms fail to disclose can be as important as what they choose to make transparent. Such limited and largely ceremonial lobbying disclosures leave firms open to accusations of misaligning their CSR and public policy goals. It also indicates that most firms' lobbying is still largely instrumental in nature.

These findings generally hold across firms from all three countries. Although UK and US firms remained more transparent about their public policy activity than their German counterparts over the entire period we analyzed, in the last set of reports German firms' level of lobbying disclosure had begun to catch up. Furthermore, German lobby reporters tend to disclose more information than their US and UK counterparts about the lobbying that they do on CSR relevant issues. In keeping with expectations about firms operating in a coordinated market economy, German TNCs appear to prioritize better quality dialogue with a limited number of stakeholders over being broadly transparent for market scrutiny. The cross-national differences in our findings are relatively minor, however, and more muted than the literature might have predicted.

Despite firms' shallow commitment to lobbying transparency, three points emerge from the data that suggest this limited engagement may represent an opening that civil society groups can use to push for greater openness and more deliberative forms of lobbying in the future. First, we should not overlook the fact that even though largely rhetorical in nature, firms increased lobbying transparency does represent a notable change from the past where such activity was conducted almost exclusively outside the public eye and firms routinely dismissed the legitimacy of calls for greater openness.

Second, this rhetorical change appears largely to be driven by firms' growing legitimacy concerns about their lobbying activity. As management scholars have posited, the desire to maintain a firm's reputation can drive behavior change (Den Hond *et al.* 2014). The biggest uptick in firms' lobbying disclosure in all three countries occurred after 2006 in the wake of the financial crisis and increased public scrutiny about corporate influence in politics. These more generalized legitimacy concerns have been reinforced by institutional developments such as the GRI's inclusion of lobbying as a "core" disclosure area in their reporting guidelines in 2006 (GRI 2006). These guidelines on lobbying disclosure were strengthened further in the revised 2013 standard (GRI 2013). Similarly, the Carbon Disclosure Project began asking about climate change related lobbying in their annual survey of member firms after 2008 (CDP 2014). The interviews with firm managers also indicate that their increased lobbying transparency is, in part, a reaction to stakeholder demand. These "softer" drivers appear to have had a greater impact on firms' practices than the introduction of a mandatory lobby register in the US in the late 1990s. US reporting levels on the issue remained low until after 2006. This would suggest that the register did not immediately lead firms to be more transparent about their lobbying in their CSR communications. The greater level of lobbying transparency among US firms, however, may indicate there is an interactive effect between reporting legislation and reputational concerns.

Finally, firms appear to be more transparent about their policy advocacy in a limited number of policy areas such as climate change and perhaps taxation where their future business interests – as opposed simply to their reputations – are perceived to be affected by the CSR issue under debate. The interviews with firms in the energy and extractive sectors, for example, reveal that these firms tend to coordinate their CSR and climate change policy positions to a greater extent than in other CSR areas. Climate change is also the CSR area for which firms disclose the most and often highest quality lobbying information. Firms' engagement with the norms of deliberative

lobbying thus can be driven by concerns about particular governance gaps in addition to concerns about broader social legitimacy. Where firms perceive that a particular issue represents a future business risk (or opportunity), they appear more likely to be transparent and engage in dialogue – both internally and externally – about the alignment of their CSR and public policy goals.

None of these developments imply that TNCs will move inexorably toward truly deliberative forms of lobbying, particularly if their current ceremonial disclosures help to deflect public scrutiny. But the drivers of greater transparency identified here potentially represent openings that stakeholders can use to move firms further in the direction of more deliberative lobbying and more legitimate forms of political CSR.

6. Conclusion

Increasingly, scholars have come to view the alignment of firms' CSR and lobbying activities toward common goals as central to the effectiveness of political CSR as well as key to firms' future legitimacy. Despite the growing recognition of its importance, empirical work on how firms combine these two activities remains scant. In part, this lack of empirical work is due to the difficulty of both conceptualizing such alignment and analyzing an aspect of corporate behavior that traditionally has taken place outside the public gaze. In this article, we have drawn on the concept of deliberative lobbying to examine the extent to which large TNCs in prominent markets have increased the transparency of their lobbying activities as many campaigners and regulators have encouraged them to do. Transparency alone, of course, does not guarantee the alignment of firms' CSR and public policy activity, but, as posited by the deliberative lobbying framework, it is a necessary starting point to facilitate dialogue between TNCs and their key stakeholders about the role that public policy should play in meeting the environmental and social goals embedded in firms' CSR programs.

Our findings make several important empirical contributions to CSR literature. First, via the longitudinal analysis of CSR reports, we offer a simple, but systematic measure of the lobbying disclosure practices of large TNCs. We believe this is one of the first studies to do so. Second, our results indicate that since 2006, a growing minority of TNCs have begun to acknowledge rhetorically that their public policy activity is a CSR issue by including an account of their lobbying efforts in their reports. Despite this, most firms' commitment to lobbying transparency appears to be largely ceremonial in nature. The interviews with CSR managers further highlight how loosely connected the work of the public affairs and CSR units still is in most TNCs in the three countries we examined. Whether as part of a conscious strategy or not, very few firms have processes or structures in place to facilitate greater lobbying and CSR alignment.

Finally, our findings shed light on the factors that have led an increasing number of TNCs to report on their lobbying activities, even if in largely tokenistic ways. Most obviously firms' engagement with lobbying transparency can be linked to concerns about their social legitimacy and increased public skepticism about corporate influence on public policy. Perhaps less obviously, our findings show that firms' willingness to be transparent about their lobbying varies across different CSR issues. In all three countries and in all three time periods bar one, firms disclosed more information about their lobbying on climate change than any other policy area related to their CSR programs. Although our findings on this point are preliminary, it does suggest that research on CSR-lobbying alignment should pay attention to how firms perceive the importance of particular governance gaps as well as how they perceive their broader social legitimacy.

6.1. Future research

Our results point to several promising lines of future research. First, scholars could examine the lobbying disclosure practices of smaller firms and firms within particular sectors. This article focused on the lobbying disclosure practices of large firms operating across a range of sectors to tease out the effects that home country and time have on these practices. It would be interesting to investigate how transparent smaller and medium sized firms are about their lobbying positions as well as how such disclosures vary across different economic sectors as they inevitably must.

Furthermore, as we outlined above, CSR scholars have not paid sufficient attention to how firms engage differentially across the vast array of environmental and social issues that make up the contemporary CSR agenda.

Our analysis suggests that the alignment of firms' CSR and public policy positions likely varies across different environmental and rights issues for a variety of reasons including the public visibility of a particular issue as well as firms' perceptions about how that problem affects their future business interests. More research is needed on the extent to which and why firms are more transparent and willing to engage in dialogue about their public policy positions in certain CSR areas than others.

Another line of research could investigate the effect that transparency regulation such as lobby registers – both soft law guidance and binding law – has on firms' disclosure practices. Our findings suggest that legislation may have some effect on transparency but that firms' legitimacy concerns are probably a stronger driver. We still know too little about how policy influences levels of lobbying transparency or how it shapes the quality of information that firms disclose about this activity.

Finally and perhaps most importantly, the focus of this article has been on lobbying transparency. Ultimately making progress in aligning firms' CSR goals with their lobbying positions will depend on how willing firms are to enter into genuine dialogue with relevant social actors about the proper role of public regulation in addressing collective environmental and social problems. There are a number of ways that scholars could seek to move from an analysis of transparency to one that focuses more broadly on dialogue. Rather than simply looking at firms' static disclosures, researchers could examine the interactive online CSR portals and social media outlets that many large firms now utilize to evaluate how and to what extent firms engage with stakeholders about their public policy positions. Interviews with policymakers and NGOs could also yield insights into the nature of the dialogue that exists between these actors and firms about public regulation in key CSR areas. Finally, future research could examine how firms testify before legislative committees to uncover the policy positions firms take in key CSR areas as well as how constructively firm representatives engage with the process.

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Endnotes

- 1 Public Affairs is the term most TNCs use to describe the unit in their organization that tracks and seeks to influence public policy relevant to the firm. It includes but is not limited to a firm's lobbyists.
- 2 The four-year period for the 1990 reports was used because few firms were reporting at that time and many only did so on a biennial basis. The reports themselves were downloaded from the CorporateRegister online archive or the firm's own website.
- 3 Because of the small numbers we do not report the "other" code in the tables.
- 4 The breakdown of Krippendorff alpha for policy areas is as follows: 0.88 for climate change; 0.78 for sector issues; 0.77 for labour/ human rights; 0.88 for environmental issues; 0.85 for taxation and 1.00 for other issues. We computed inter-coder reliability by combining the elementary coding categories pertaining to each area into a cumulative score. In line with Neuendorf (2011) and De Swert (2012), inter-coder reliability was calculated on such aggregate scores in order to gauge the coders' ability to meaningfully distinguish between policy areas and appreciate varying degrees of transparency in relation to information disclosed.
- 5 For the 2005–2006 reports, the average policy areas disclosed is 2.04 ($n = 25$; $SD = 1.46$); for 2012–2013 it is 2.29 ($n = 56$; $SD = 1.30$). For disclosure of policy position within these areas, firms reported information on 0.60 ($n = 25$; $SD = 0.91$) on average in 2005–2006.
- 6 For the 2005–2006 period, the average disclosure quality is 1.56 ($n = 25$; $SD = 0.76$) whereas for 2012–2013 it is 1.75 ($n = 56$; $SD = 0.81$).

- 7 In 2013, 64% of the US firms we analyzed lobbied the US Congress on bills related to environmental regulation and 70% of these firms lobbied Congress on issues related to labor or human rights.
- 8 Interviews, UK CSR manager 4/9/2015; US CSR manager 6/4/2015; UK CSR manager 15/1/2015; German CSR manager 26/6/2015.
- 9 Interview German CSR manager 9/6/2015 (translation by author).
- 10 Interviews, British CSR manager 9/4/2015; British CSR manager 4/3/2015; US CSR manager 5/4/2015; German CSR manager 9/6/2015; US CSR manager 1/5/2015.
- 11 Interview US CSR Manager 1/5/2015.
- 12 Interview German CSR Manager 26/6/2015 (translation by author).
- 13 Interview UK CSR Manager 22/9/2015.
- 14 Interview US CSR manager 13/3/2015.
- 15 Interview UK CSR Manager 9/4/2015.
- 16 Interview UK CSR Manager 22/9/2015

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APPENDIX 1. SECTOR BREAKDOWN OF FIRMS BY COUNTRY

Industry sector	Germany	UK	USA
Mining and construction	1	2	1
Manufacturing	21	19	19
Utilities	9	10	6
Wholesale and retail trade	3	7	8
Finance, insurance and real estate	12	12	12
Other services	4	0	4
Total	50	50	50

APPENDIX 2. FIRMS IN US/EU LOBBYING REGISTERS IN 2013

	<i>n.</i>	EU transp. register	US federal register	Appearance in (at least) one register
Germany	50	33	25	38
UK	50	29	31	41
USA	50	26	48	48
Total	150	88	104	127
% total		59%	69%	85%

APPENDIX 3: CODING FRAME

1.1 Lobbying policy areas

1.1.1 Climate change

1.1.1.1 Lobbying activity disclosed

1.1.1.2 Position for governmental proposals/existing legislation disclosed

1.1.1.3 Position against governmental proposal/existing legislation disclosed

1.1.1.4 No specific position disclosed

1.1.2 Taxation lobbying

1.1.2.1 Lobbying activity disclosed

1.1.2.2 Position for governmental proposals/existing legislation disclosed

1.1.2.3 Position against governmental proposal/existing legislation disclosed

1.1.2.4 No specific position disclosed

1.1.3 Environmental issues

1.1.3.1 Lobbying activity disclosed

1.1.3.2 Position for governmental proposals/existing legislation disclosed

1.1.3.3 Position against governmental proposal/existing legislation disclosed

1.1.3.4 No specific position disclosed

1.1.4 Labor/human rights issues

1.1.4.1 Lobbying activity disclosed

1.1.4.2 Position for governmental proposals/existing legislation disclosed

1.1.4.3 Position against governmental proposal/existing legislation disclosed

1.1.4.4 No specific position disclosed

1.1.5 Sector issues

1.1.5.1 Lobbying activity disclosed

1.1.5.2 Position for governmental proposals/existing legislation disclosed

1.1.5.3 Position against governmental proposal/existing legislation disclosed

1.1.5.4 No specific position disclosed

1.1.6 Other issues

1.1.6.1 Lobbying activity disclosed

1.1.6.2 Position for governmental proposals/existing legislation disclosed

1.1.6.3 Position against governmental proposal/existing legislation disclosed

1.1.6.4 No specific position disclosed

1.2 General report disclosure quality (0: no disclosure; 1: basic disclosure; 2: developing disclosure; 3: systematic disclosure)

Supporting information

Additional Supporting Information may be found in the online version of this article at the publisher's web-site:

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