

Exploring stakeholders' dialogue and corporate social responsibility (CSR) on *Twitter*

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Abstract

Social networks are an opportunity to foster and strengthen dialogue between companies and their audiences and also to integrate social expectations into their corporate social responsibility (CSR) strategies. This research analyses communication on CSR on *Twitter* and its main objectives are: 1) to analyze if there are CSR concepts which can lead the conversation among *Twitter* users and companies when discourse is limited to CSR related concepts; and 2) to detect those concepts which might create engagement (underlying conversations) between companies and *Twitter* users. Our research is focused on insurance companies included in the *Dow Jones Sustainability Indices (DJSI)*. The methodology used is qualitative and the sample comprises more than 8,500 tweets which include a set of keywords related to CSR, that were published by the companies in the sample and/or mentioned those companies. The results show that industry-related words, financial performance messages and the local activities of the company are opportunities to spread the CSR commitment. We concluded that communication is scarce between companies and users related to CSR. In general, companies and users shared interests, but these were not related to a real conversation about CSR and sustainability.

Keywords

Corporate social responsibility; CSR; Stakeholders' dialogue; Corporate communication; Social media; Organizational communication; *Twitter*.

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1. Introduction

Corporate social responsibility (CSR) should create value for stakeholders (Pelozo; Shang, 2011) as should its communication, given that audiences seek transparency, information on products and services but also about the values and ethical commitments of organizations (Du; Bhattacharya; Sen, 2010; Jahdi; Acikdilli, 2009). Since the emergence of social media and its generalized adoption by enterprises, the scenario has changed. Companies now give up a certain degree of control over brand and reputation (Macnamara; Zerfass, 2012) to stakeholders who interact on social media. Social media provides an opportunity to interact with a broad range of interest groups (DiStaso; McCorkindale; Wright, 2011) and generate a dialogue. In other words, social media platforms might favor the involvement and dialogical strategies as proposed by Morsing and Schultz (2006) and Colleoni (2013).

Morsing and Schultz (2006) outlined three communication models, from the most restricted (information strategy) to the most open and conducive to dialogue and joint construction (involvement strategy). This stance is backed by other authors, such as Colleoni (2013), who have contributed to these strategies by taking a closer look at the importance of dialogue with interest groups in this new form of communication and particularly in CSR communication.

Current social media communication practices have both positive and negative aspects.

- Firstly, increasingly visual formats used on social media platforms strengthen and amplify the message (Cho *et al.*, 2009) as well as encouraging stakeholders to participate in the creation and evaluation of interactive content provided by companies (Dellarocas, 2003).
- Furthermore, social media platforms boost credibility and a sense of belonging (Eberle; Berens; Li, 2013), providing a competitive advantage for the organization through the opportunities they create for interaction with stakeholders (Bilic, 2010; Fieseler; Fleck; Meckel, 2010).

Nevertheless, in spite of these opportunities for dialogue, some enterprises, even after having developed tools for such dialogue, fail to make use of open spaces for conversation (Illia *et al.*, 2017). In other words, some companies do not use the opportunities for engagement and dialogue on social media and they do not apply a valid stakeholder theory approach in their strategies (Elving; Postma, 2017).

To overcome these limitations, enterprises have to move away from classical communication strategies based on total control of one-way messages and instead make use of the ability to respond and contextualize information through this channel (King, 2009). They should also accept that social media may shed light on less responsible practices (Stohl *et al.*, 2017) and potentially influence CSR strategies through dialogue (Whelan; Moon; Grant, 2013) or the analysis of stakeholder expectations not previously covered (Eberle; Berens; Li, 2013).

There are several key points that stood out during our research:

- a) the fact that enterprises and their audiences express themselves in different ways leads to a breakdown in the dynamic of the conversation (Colleoni, 2013);
- b) it is also evident that despite establishing channels of communication on social media, enterprises fail to reach their audience (Gómez; Chalmeta, 2013), in other words, they may post content or tweet but they do not generate engagement. Enterprises should be focusing on trying to understand how to build meaningful relationships with their audiences through these platforms (Habibi; Laroche; Richard, 2014), even if doing so involves leaving behind the rigidity of classical communication and the concept of a target audience (Bennett; Wells; Freelon, 2011).

2. Legitimacy, stakeholders and dialogue

Legitimacy theory has provided the basis for a number of studies on the subject of CSR communication (Bonsón; Bednárová, 2015; Castelo-Branco; Lima-Rodrigues, 2006; Colleoni, 2013). Suchman (1995) defines corporate legitimacy as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions” (p. 574).

An approach to managing legitimacy will help to ensure that business actions are perceived to be consistent with the expectations of stakeholders (Massey, 2001), those interest groups affected by the development of the organization (Freeman, 1984). Consequently, good management will boost legitimacy and contribute to the interests of the enterprise (Suchman, 1995).

From a CSR perspective, responsible activities should create value for interest groups (Pelozo; Shang, 2011) and CSR disclosure should engage with interest groups necessary for the viability of the organizational project (Roberts, 1992). We can therefore conclude that CSR and its effective communication through dialogue are fundamental to generating legitimacy (Suárez-Rico; Gómez-Villegas; García-Benau, 2018) since this concept arises from the correlation between company practices and declarations and those which are expected and approved by the social system (Zimmerman; Zeitz, 2002).

According to this set of relationships among legitimacy and communication, research has shown that any gap between the social expectations and the declarations and performance presented by the organizations could provoke threats to organizational legitimacy (Dowling; Pfeffer, 1975).

Over the last few years, CSR has been analyzed from a range of theoretical perspectives (Aguinis; Glavas, 2012), giving rise to a number of visions and proposals on the subject (Crane; Glozer, 2016; Golob *et al.*, 2013; Ihlen; Bartlett; May, 2011). Despite the lack of consensus on how to define the term (Bartlett; Devin, 2011; Carroll, 1999; Scherer; Palazzo, 2007), it is widely accepted that CSR has redefined the relationship between business and society through its attempt to strike a balance between business development and social as well as environmental aspects. CSR initiatives are voluntary in nature (Rodríguez; LeMaster, 2007) and intended to enhance the relationship between an enterprise and its audience. CSR must be integrated into the corporate strategy (Porter; Kramer, 2006) and strengthen the business strategy of the enterprise.

Finally, CSR is important because stakeholders demand more transparency and seek information not only regarding products and services but also about the values of the enterprise, as well as its social and environmental commitments (Colleoni, 2013; Du; Bhattacharya; Sen, 2010; Jahdi; Acikdilli, 2009). In other words, as proposed in legitimacy theory and stakeholder theory, citizens expect business to justify and legitimize not only their business decisions but also social and environmental impact. Thus, legitimacy and CSR expectations are a social process in which social values evolve and allow understanding how companies adapt their strategic approaches to social demands (Suárez-Rico; Gómez-Villegas; García-Benau, 2018).

In terms of communication and dialogue, the enterprise ought to establish two-way communication channels to identify issues and communicate regularly with its audience to explain its actions, social impact or any other concerns in an open and transparent manner (Du; Bhattacharya; Sen, 2010). Such a justification requires a redefining of the relationship between business and society, involving the setting up of a social dialogue and the development of a new type of corporate legitimacy (Colleoni, 2013) in which enterprises and their audiences can participate in a multi-stakeholder dialogue. In this context, CSR communication plays a substantial role in building legitimacy because companies can express how they identify with common values and their compliance with social standards (Zimmerman; Zeitz, 2002). Research has shown that *Twitter* is a way to achieve this goal (Castelló; Etter; Årup-Nielsen, 2016). That is why we need to understand the current form that CSR communication takes and, more specifically, explore how social media platforms are being used.

3. CSR communication and dialogue

Corporate communication of CSR must be based on real commitments and actions, otherwise it becomes a purely rhetorical exercise (Schlegelmilch; Pollach, 2005; Waddock; Goggins, 2011) and may provoke skepticism and lead to criticisms from the stakeholders (Du; Bhattacharya; Sen, 2010; Illia *et al.*, 2013; Jahdi; Acikdilli, 2009; Morsing; Schultz; Nielsen, 2008; Schlegelmilch; Pollach, 2005; Sen; Bhattacharya, 2001; Waddock; Goggins, 2011).

In order to shed light on the issue of CSR communication and dialogue, Morsing and Schultz (2006) identify three scenarios or communication strategies. In doing so, they consider how corporate values are established (strategy) and the integration of stakeholder expectations (communication). From a more social-media-focused perspective, Colleoni (2013, p. 232) complements and adds further nuances to the concept proposed by Morsing and Schultz. She also proposes a framework for the communication of CSR through a range of strategies. As Table 1 shows, for each strategy there are a number of communication actions to follow and a more open or less open disposition towards dialogue.

Table 1. Stakeholders' dialogue in the communication of CSR

Strategy	Author	Strategy	Communication	Examples
Information strategy	Morsing; Schultz (2006)	The expectations of interest groups are not integrated into the corporate vision. Priorities are internally stipulated.	Corporate information. One-way.	Press releases, brochures, advertising campaigns...
Response strategy	Morsing; Schultz (2006) Morsing; Schultz; Nielsen (2008)	Corporate values are internally defined.	Corporate values are communicated after considering the reactions of very specific interest groups.	CSR reporting, panels of selected experts, road trips, internal panels, annual meetings, questionnaires, NPS...
Self-centered communication strategy	Colleoni (2013)	The CSR strategy is defined internally but taking into account feedback on positioning.		
Mediated strategy	Colleoni (2013)		Experts analyze impact and provoke third-party messages connecting information about enterprise with other interest groups.	
Involvement strategy Dialogical strategy	Morsing; Schultz (2006) Colleoni (2013)	A dialogue takes place with implications for definition of corporate values and CSR activities.	Enterprise creates meanings and vision with stakeholders. Co-creation.	Social media, open meetings with interest groups (shareholders, suppliers...), debating forums, university chairs, participative websites...

Although there is a gap between theory and practice, given that some studies have shown that companies did not really use the opportunities for engagement and dialogue on social media (Elving; Postma, 2017; Illia *et al.*, 2017) and they continue having a one-direction communication on social media (Aced-Toledano; Lalueza, 2018; Watkins; Lewis, 2014), we consider that they might have underlying dialogue when the analysis considers those topics specifically focus on CSR issues.

4. CSR communication scenarios in social media

Stakeholders demand increasing control of their media consumption and are increasingly turning their backs on traditional media and the advertising associated with it (Mangold; Faulds, 2009). In this context, social media offers multiple opportunities to interact with a wide range of stakeholders (Aced-Toledano; Lalueza, 2018; DiStaso; McCorkindale; Wright, 2011) as

“social media are internet-based channels that allow users to opportunistically interact and selectively self-present, either in real time or asynchronously, with both broad and narrow audiences who derive value from user generated content and the perception of interaction with others” (Carr; Hayes, 2015, p. 50).

Social media allows users and organizations to share whatever they wish, as well as to express their feelings and opinions on different issues (Pavliček; Doucek, 2015). This approach offers enterprises an ideal opportunity to use social media to collect useful information but also to understand the ethical expectations and responsibilities that their audiences demand from them. Often such expectations are identified simply by analyzing the “likes” or interactions of users on specific publications (Lyes; Palakshappa; Bulmer, 2012) but also by establishing conversations.

The inclusion of social media in communication strategies has opened up new scenarios for organizations. It has been shown that mere text disclosure for accounting information (as in traditional sustainability reporting) does not suffice and that more visual communication including images, photos and other visual elements are fundamental to have an impact on audiences and reinforce messages (Cho *et al.*, 2009). It is difficult for audiences to find trustworthiness in annual reports since signals of authenticity are more easily disseminated in less formal communicative contexts (Hetze, 2016). Thus, in social media platforms such as *Twitter*, “communication about CSR should be less formal and more emotional than with traditional channels, involve an enormous number of industry professionals, business and other stakeholders” (Chae; Park, 2018). These characteristics of social media motivate stakeholders to participate in the creation and evaluation processes of direct, dynamic and interactive content (Dellarocas, 2003). There is also a recognition among companies of the potential benefit of engaging in CSR practices that go beyond one-way reporting (Saxton *et al.*, 2019).

More specifically, it has been observed that the more interactive CSR communication is, the greater the credibility and sense of inclusion that is forged between stakeholders and enterprise (Eberle; Berens; Li, 2013), as it offers opportunities to interact with interest groups and establish permanent relationships, thereby creating a competitive advantage for the organization (Bilic, 2010; Fieseler; Fleck; Meckel, 2010). However, the literature has shown that for various reasons some companies fail to successfully create a dialogue between the enterprise and its stakeholders (Elving; Postma, 2017; Illia *et al.*, 2017) (i.e. by posting commercial content and avoiding the dissemination of shared values (Fernández-Gómez; Martín-Quevedo, 2018)).

On the other hand, organizations are aware that social media platforms may bring public attention to their less responsible practices (Stohl *et al.*, 2017). However, enterprises may well come to understand that they need to lose a degree of control over their communication (Macnamara; Zeffass, 2012), as the classical notion which considers communication strategy from a perspective of total control might profitably give way to a new approach, one which makes use of the ability to respond, contextualize and employ discursive approaches (King, 2009). To this end, organizations are able to make use of platforms such as *Twitter*, *YouTube* and *Facebook* as tools in a public space where individuals can establish relationships (conversations) but also propose or influence organizational strategies (Whelan; Moon; Grant, 2013). In the end, social media allows enterprises to share their CSR activities but also to identify needs not covered (Eberle; Berens; Li, 2013).

Another CSR scenario is that enterprises with a good CSR management or those with a strong corporate social responsibility positioning may be averse to using these platforms for their communication. Those organizations that use the (GRI) for text disclosure (sustainability reporting), or those firms included in the *Dow Jones Sustainability World Index (DJSI)*, may be less open to using social media platforms such as *YouTube* for their communication because such companies “may not perceive a need to further legitimize their CSR activities by disclosing them through alternate communication channels” (Bonsón; Bednárová, 2015, p. 46). Nevertheless, Pérez and López-Gutiérrez (2017) showed that reporting information about the company CSR management systems (such as programmes, plans and management) also generates corporate reputation.

However, even if an enterprise does not express a strong intention to communicate CSR through social media due to its current reputation, it may need to play a mediating role in the conversations between interest groups. Indeed, a basic characteristic of social media is that it allows users to create, distribute and respond to external content in a direct and personal manner, allowing enterprises to employ user-generated content and to create their own content (Weinberg; Pehlivan, 2011) when mediating with third parties involved in the conversation. Colleoni (2013) found that this is also true for elements of CSR, as “stakeholders ask their peers about information and opinions on specific topics related to

CSR, such as green energy and solar power" (p. 240). In such circumstances, organizations should maintain a presence in order to provide and control information, given that they have crucial reference material at their disposal, such as sustainability reports.

The limitations of the language used between enterprises and stakeholders is perhaps, from the perspective of this research, the area which most stands out. Even when the communication strategy seeks an interactive and engaging approach (dialogical strategy), organizations may fail to align the social expectations because

"the idea that the more the dialog, the more the communality seems to fail to portray the complexity of the communication dynamics, such as the persistence of different vocabulary within the same discourse, or simply a dialog without alignment" (Colleoni, 2013, p. 241).

In other words, although both enterprises and social media users want to speak to each other, they do not manage to communicate themselves. It may be that by delimiting the frame of conversation it might be possible to find out whether there is a dialogue between enterprises and audiences, even if it is limited to an underlying dialogue. We want to know if there are some concepts or words which lead to a better engagement. To do that, we have created a conversational framework limited to a set of concepts related to business ethics and sustainability that allows us to analyze the dialogue between companies and stakeholders in the area of CSR. From this relationship between both, the following hypotheses are proposed:

H1. There is an underlying CSR conversation among users and companies.

H2. There are CSR terms which are more commonly used by users and companies.

Gómez and Chalmeta (2013) point out that, even if the enterprise seeks to establish two-way communication, its posting or tweeting of CSR activities does not succeed in overcoming the lack of engagement on the part of the audience. If there is real intent to move beyond that limitation, Gómez and Chalmeta argue that one way to do so is by using a genuine and real approach to participating in social media. This argument is very much in line with the idea that the potential of social media to generate engagement is not being exploited as a direct consequence of a very rigid perception of the concept of target audiences and how best to communicate with them. In other words, it is due to the continuation of relationships based on formal communication associated with offline communication (Bennett; Wells; Freelon, 2011). From a strategic social media perspective, organizations focus on connecting the enterprise to its audience and building relationships through these platforms (Habibi; Laroche; Richard, 2014; Smith; Place, 2013). For this reason, we believe that it is possible to identify the issues which could best foster engagement with audiences.

H3. There are CSR terms which lead to more engagement among users in social media.

5. Methodology and sample

The goals of this research are:

- 1) to analyze if there are CSR concepts which can lead the conversation among *Twitter* users and companies when discourse is limited to CSR-related concepts; and
- 2) to detect those concepts which might create engagement (underlying conversations) between companies and users (*Twitter* users).

To achieve these goals, our research has been focused on insurance companies included in the *Dow Jones Sustainability Indices (DJSI)* (effective as of 21 September 2015). *DJSI* has been widely used in the literature (Bonsón; Bednárová, 2015; Illia *et al.*, 2017). Inclusion in the index provides a best-in-class CSR approach (Bonsón; Bednárová, 2015), as, after assessing their sustainability score, only 10% of companies from each industry is included in the index (Cho *et al.*, 2012). In fact, other authors (Castelló; Lozano, 2009) argue that *Global Reporting Initiative (GRI)* and *DJSI* inclusion are examples of moral legitimacy. Although during the literature review, we identified that organizations included in the index are less likely to communicate CSR activities, we have concluded that those which are part of it are indeed representative of best practice in CSR.

The choice of insurance companies was made based on their average presence among the organizations that make up the *DJSI* (5% of enterprises in the *DJSI*) and because the sector is not subject to excessive demands by stakeholders, as are other industries. The companies of the sample are operating in several countries and all of them have a CSR strategy. Enterprises working in sensitive sectors where there may be significant environmental implications are faced with stakeholder expectations for greater transparency (Snider; Hill; Martin, 2003), due to which such enterprises tend to put a greater onus on CSR communication (Bonsón; Bednárová, 2015; Tagesson *et al.*, 2009) in order to reduce the social and environmental risks associated with their activities (Unerman, 2008).

We sought out the corporate *Twitter* accounts of insurance companies from the *DJSI*. A total of 10 official corporate accounts were identified. This analysis exclusively included corporate accounts disseminating general information, not specialized CSR accounts or corporate foundation accounts—because recent studies have underlined that this kind of philanthropic organizations works as a subdivision of the corporate brand or a social corporate brand (Monfort; Villagra, 2016)—. We wanted to analyze the impact of CSR information on an audience versus the communication of strengths for other intangible assets, such as corporate brand, reputation, innovation or corporate culture, among others.

Twitter has been chosen because several studies have highlighted that it is a very suitable forum for establishing a direct dialogue with the public (Etter, 2013; 2014) that favours co-branded and co-created communication (Burton *et al.*, 2017). Previous studies have also pointed out that issues regarding corporate philanthropy and social responsibility in the labour and environmental fields are regularly disseminated via *Twitter* (Chae; Park, 2018; Dutot; Lacalle-Gálvez; Versailles, 2016; Etter, 2014). Finally, *Twitter* is perceived as a platform for democratic participation that promotes digital citizenship due to its accessibility and the participation of stakeholders in those aspects that affect social interests (Khalil; O'Sullivan, 2017). As a result, companies use *Twitter* to build long-term relationships with their stakeholders and improve their audiences' perceptions through informal communication (Abitbol; Lee, 2017). Table 2 shows the enterprises analyzed.

Table 2. Description of insurance companies included in the *DJSI*

Company	Country	Twitter user
Insurance Australia	Australia	Not found
AXA SA	France	@AXA
Allianz SE	Germany	@Allianz
Muenchener Rueckversicherungs-Gesellschaft	Germany	@MunichRe
Sompo Japan Nipponkoa	Japan	Not found
Tokio Marine Holdings	Japan	Not found
Aegon	Netherlands	@Aegon
Delta Lloyd	Netherlands	@DL_Press
Storebrand	Norway	@storebrand_no
Dongbu Insurance	Republic of Korea	Not found
Samsung Fire & Marine Insurance	Republic of Korea	Not found
Samsung Life Insurance	Republic of Korea	Not found
Swiss Re AG	Switzerland	@SwissRe
Zurich Insurance	Switzerland	@Zurich
Aviva	UK	@avivapl
Standard Life	UK	@StandardLifepc

After an analysis of the content they shared on *Twitter*, we determined that only four of the companies (@AXA, @Allianz, @Zurich and @Avivapl) frequently shared information about their CSR strategy and activities, so we chose these companies as part of the final sample. The research is focused on the analysis of 296 tweets produced by these four companies and 8,354 tweets produced by users.

We created a codebook by extracting keywords from the *GRI*. The *GRI* guidelines have been used since the late 1990s. They are based on indicators that emerged from the triple bottom line (financial, environmental and social). The *GRI* is the leading guide in the world for the communication of CSR (KPMG, 2017; Roca; Searcy, 2012) and it has been used as a framework of analysis in previous studies (Suárez-Rico; Gómez-Villegas; García-Benau, 2018). The words used were general and very numerous (620).

Each unit of analysis (tweets) meeting these characteristics was measured according to four activities (tweet, retweet, like and reach).

- Tweet: Post or message published on *Twitter*.
- Retweet: To broadcast a tweet posted by one person to another (like forwarding an e-mail) (Lee; Oh; Kim, 2013).
- Likes: Are commonly used to show appreciation for a tweet and are represented by a small heart (*Twitter*, n.d.).
- Reach: measures the spread of the conversation, the number of user accounts which have received the message.

We applied the reach engagement rate. Thus, we divided the number of retweets and likes by the reach. Our results express these concepts to explain the different situations.

The methodology used is qualitative, however, we are aware of the lack of clear analysis models (Mazzei; Jackson, 2012; Sandín, 2003). The research design is based on a sequential model: production, analysis and results. It is worth mentioning that our research paradigm moves toward post-positivism, as the descriptive methodology prevails over the interpretative one (Guba; Lincoln, 2012).

To extract the data, we used *Oraquo Analytics*. Methodologies for data extraction using contracted services have previously been used in the literature (Jansen *et al.*, 2009). The classification algorithm selected all tweets containing any of the words mentioned in the code book, as well as those tweets mentioning the usernames of the sample or directly published by the sample. Previous studies (Colleoni, 2013) had found that during dialogues between enterprise and stakeholders "the messages are broadcast mostly with a direct mention of the company's name associated with a positive CSR content" (p. 240). When mentions of the user were published by accounts from the same organization but from another region, those tweets were omitted from the analysis.

NVivo 11 Plus software was used to manage and analyze the data produced. The tweets were downloaded and stored in a database, which allowed us to access the metadata. The downloaded tweets were produced between October 4 and November 3, 2016.

6. Results

6.1. Conversation among users and companies.

First, we analyzed those words in the code book which were in the users' tweets and in at least two companies' tweets. In consequence, only 26.1% users' tweets and 56.1% of companies tweets were analyzed.

We then determined the percentage of tweets that represents the words inside each category (users who mention a company and companies). In this sense, there are some concepts which are important for companies' messages: local (5.7% of companies' tweets), financial (4.1%), work (3%), impact (3%), health (2.7%), risk (2.7%), incomes (2.4%), women (2%). On the other hand, the following concepts are important for users: investment (2% of users' tweets), use (1.9%), research (1.6%), services (1.5%), customer (1.5%), health (1.4%), local (1.3%), partners (1.3%), financial (1%), policy (1%).

By taking into account the presence of the concepts and the percentage of tweets that represents each word, we defined two choices: shared concepts (because the words are part of both company and users tweets but also because they represent a relevant percentage of the sample tweets) and partially shared concepts (because these words are part of both company and users tweets but they do not represent a relevant percentage of the sample tweets).

a) Shared concepts

"Health", "financial" and "local" are shared concepts because these words are part of both companies' and users' tweets but also because they represent a relevant percentage of the sample tweets. This is the case of the concepts: health (122 tweets), financial (98 tweets) and local (122).

However, even when they talk about CSR issues, the companies normally use the concept "financial" or "health" to praise themselves, as in the following tweets from *Aviva* and *Axa*:

"#Aviva is proud to be one of 72 financial services organisations that have committed to gender #diversity targets... <https://t.co/dGw5llm3wz>"

"🏆 #AXA: 1st global #insurance brand & in the top 3 global financial services brands w/ a brand value growth this ye... <https://t.co/nCuEAS6d07>"

Thus, the use of "health" and "financial" is not related to CSR terms but to commercial goals.

The use of the word "local" is also remarkable, having a high presence among users (122 tweets). In this case, all tweets are part of conversations with users in which they ask for more information to solve the product (insurance) problems. An example that shows this is the following:

"@Kez2397 Hello, very sorry to hear this. Can I know where you're located so the local team can help?"

Thus, we detected that once again the conversation is not about CSR issues but related to commercial or service issues.

As a consequence, we can notice that companies and users shared interests, but these are not related to a real conversation based on CSR and stakeholder dialogue but self-interest issues which are closer to commercial concepts.

b) Partially shared concepts

The following concepts are partially shared terms because these words are part of both companies' and users' tweets, but they do not represent a relevant percentage of the sample tweets. First of all, the concept "impact" is the only one that has a presence among users and the four companies. However, it does not represent a high percentage of the companies' tweets. Nevertheless, concerning the companies, *Aviva* produces more tweets with the word "impact". For instance, two of the tweets refer to the impact of floods:

"#Aviva to provide workshops with @BritishRedCross to frontline claims teams on psycho-social impact of floods... <https://t.co/qIKICdFH5M>"

and

"New #research finds #flooding can have a long term impact on the well-being and mental health of those affected... <https://t.co/fPKlizBU1H>"

Thus, the use of impact is used with a CSR perspective.

Another interesting aspect is the presence of the word "women". Companies produce tweets such as:

"We've signed the #WomenInFinance Charter & are working towards at least 30% women in senior roles at #Aviva by 2021... <https://t.co/ox6azZEBFa>"

and

"#Aviva's Paula Thomsen blogs about #AdaLovelaceDay & why we need more women leading the technological charge: <https://t.co/BHCJlQ1ctr>"

Therefore, we can observe that companies aim to show their commitment to gender equality.

The following table shows the number of times that a word was written by users and companies. All of these words were chosen because they appeared in users' tweets but also in at least two companies of the sample.

In this table, we can also observe that even if some concepts such as "investment" seem to be relevant for users (163 tweets), this is not the case for the companies as only two of them –*Allianz* and *Aviva*– produce tweets related to this concept. For instance, even if *Axa* does not have any tweet related to the concept, 26 users have echoed the fact that the company has won an award by tweeting or retweeting

"#AXA wins top award for its investment-related analysis of climate risks #climatechange
<https://t.co/M3PHTe0ko4>"

As a result, we observed that the "investment" in CSR issues is attractive for users, but companies prefer not communicating it.

On the other hand, the concept "services" also has a high presence among users and companies. However, in this case the use of the concept is clearly product-oriented. Users also praise the companies, for example:

"#AXA continuing to increase its brand value! In the top 50 globally, in the top 3 of financial services... <https://t.co/EBE-KU1knx5>"

but we can also find tweets from users who complain about company services:

"@BajajAllianz I have to insurance policy 1st time I m asking for claim but baja allianz can't give me a gud services... it's shameful"

"@snapdeal @Snapdeal_Help I purchased tyres and hear from your service partner AXA, they stopped all services for you. #FAIL #SoS"

According to the partially shared concepts, we detected that some issues, such as "women", "impact" or "investment", might be keywords which represent a framework to dialogue about CSR issues. Other concepts, such as "work", "risk", "incomes", "research", "service", "customer", "partners" or "policy" might be important in terms of CSR but they do not have a high presence among both users and/or companies. Thus, we detected the existence of an underlying CSR conversation but this one has not been conveniently treated by companies. When users endorse CSR activities by sharing information about it (i.e. investment in climate change), companies do not communicate it. Therefore, we have detected that the code book (created from the *GRI*) allowed us to detect some CSR-related concepts which are more commonly

Table 3. Presence of CSR terms (ordered by % of users' tweets)

	Total	Users	% of users' tweets	Companies	% of companies' tweets
investment	166	163	2.0%	3	1.0%
use	160	158	1.9%	2	0.7%
research	141	137	1.6%	4	1.4%
services	133	128	1.5%	5	1.7%
customer	130	125	1.5%	5	1.7%
health	122	114	1.4%	8	2.7%
local	122	105	1.3%	17	5.7%
partners	110	107	1.3%	3	1.0%
financial	98	86	1.0%	12	4.1%
policy	89	85	1.0%	4	1.4%
work	85	76	0.9%	9	3.0%
employee	76	72	0.9%	4	1.4%
women	85	79	0.9%	6	2.0%
risk	75	67	0.8%	8	2.7%
years	69	65	0.8%	4	1.4%
value	71	68	0.8%	3	1.0%
social	58	55	0.7%	3	1.0%
program	53	51	0.6%	2	0.7%
impact	52	43	0.5%	9	3.0%
change	45	42	0.5%	3	1.0%
distribution	43	40	0.5%	3	1.0%
strategy	42	40	0.5%	2	0.7%
opportunities	41	39	0.5%	2	0.7%
benefits	41	37	0.4%	4	1.4%
products	39	37	0.4%	2	0.7%
marketing	33	30	0.4%	3	1.0%
security	24	21	0.3%	3	1.0%
protection	22	17	0.2%	5	1.7%
incomes	20	13	0.2%	7	2.4%
information	18	14	0.2%	4	1.4%
area	15	13	0.2%	2	0.7%
survey	16	12	0.1%	4	1.4%
changing	14	11	0.1%	3	1.0%
low	14	12	0.1%	2	0.7%
communities	12	9	0.1%	3	1.0%
cost	12	9	0.1%	3	1.0%
	2,346	2,180	26.1%	166	56.1%

used. Thus, we can recognize H2. There are CSR terms which are more commonly used by users and companies. Nevertheless, we have to refuse our first hypothesis (H1. There is an underlying CSR conversation among users and companies) because there are some concepts which are commonly used by users and companies, but they are not written in a CSR sense.

6.2. CSR terms and engagement

This section aims to provide information about the CSR terms which might increase the engagement. The following table shows terms in order of reach engagement rate. All of these terms are part of the codebook which contains CSR terms.

Table 4. CSR terms in the code book and user engagement rate

	Users				Companies			
	RT	Favs	Reach	Reach engagement rate	RT	Favs	Reach	Reach engagement rate
services	84	86	1,112,182	0.015%	5	4	127,404	0.007%
health	48	47	925,066	0.010%	7	6	189,627	0.007%
financial	12	18	215,498	0.014%	10	10	337,939	0.006%
employee	63	63	186,673	0.067%	3	4	130,262	0.005%
protection	7	6	48,011	0.027%	4	5	196,821	0.005%
customer	35	46	326,463	0.025%	4	4	158,243	0.005%
change	11	13	98,486	0.024%	3	3	113,805	0.005%
work	23	32	358,058	0.015%	8	7	274,470	0.005%
social	20	25	176,729	0.025%	1	2	77,475	0.004%
risk	28	26	395,462	0.014%	4	6	281,204	0.004%
benefits	11	7	141,028	0.013%	4	3	160,028	0.004%
impact	31	30	1,478,804	0.004%	8	7	358,607	0.004%
policy	18	24	2,367,469	0.002%	1	2	179,035	0.002%
SUM	391	423	7,829,929	0.010%	62	63	2,584,920	0.005%
MEAN	30.1	32.5	602,302.2	0.020%	4.8	4.8	198,840	0.005%

Table 4 shows that CSR terms have generated the following impacts. Users' tweets: 391 retweets, 423 favs and reached just under 8 million people. The average reach engagement rate was 0.020%. Thus, despite reaching millions of people, the reach engagement rate among users' tweets (related to CSR terms) is not remarkable.

The users' tweets with more reach engagement rate were those which contained the words "employee", "protection", "customer", "social" and "change". Although these terms were part of the code book, some of them were written in a sense far from CSR issues. For instance, mostly the use of "employee" is related to products:

"RT @YouTalkInsNEWS: Allianz launches new #employee #Legal assistance product <https://t.co/pbbnNx6Meh> #insurance"

Therefore, although "employee" is the term that obtains the highest reach engagement rate (0.067%) of the different concepts analyzed, actually it is seen that the use of the concept is more related to commercial issues than to CSR issues.

This pattern is also observed in the terms "protection", "customer" and "change". The one most directly related to CSR is "social".

"RT @sport4humanity: "We are here to promote social inclusion. We are committed to making this a success not just today but for years to come." @pbo from @Allianz"

The terms that generate less engagement are "policy" (0.002%) and "impact" (0.004%). In any case, a high engagement rate is not observed in the concepts analysed and when tweets are analysed, in most cases they are not directly related to CSR issues.

Companies' tweets obtained 62 retweets, 63 favs and reached more than 2.5 million people. In this case, the reach engagement rate was 0.005%. Once again, the engagement generated by CSR terms is very low.

Companies get more engagement when they share information with tweets which contain the words "services" (in a commercial sense not as part of the product responsibility in *GRI*), "health" (they operate in the insurance industry), financial issues and employee news or job offers. For instance, *Axa* published

"🇪🇺 Standard & Poor's (@SPGlobal) upgrades #AXA's financial strength rating to 'AA-' with stable outlook <https://t.co/pGeUzYfHJS>"

In sum, the words that generate engagement and are related to CSR issues are used as part of the commercial communication. Only “social” keeps its responsible meaning. Companies highlight their performance (with words such as “financial”) or their products (“service”, “health”) and generate engagement. In this sense, we can partially recognize H3. There are CSR terms which lead to more engagement among users because we consider that this study detects that some CSR-related words are more attractive for users than others.

7. Discussion and conclusions

Corporate social responsibility (CSR) increase transparency if companies include in their CSR communication some information about values and ethical commitments (Du *et al.*, 2010; Jahdi; Acikdilli, 2009). Moreover, social media provides an opportunity for companies to interact and create a dialogue with the stakeholders (DiStaso *et al.*, 2011). In some cases, social media platforms favor the involvement and dialogical strategies based on CSR activities, as proposed by Morsing and Schultz (2006) and Colleoni (2013). Furthermore, social media communication encourages stakeholders to participate in the content provided in those platforms by companies (Dellarocas, 2003). As a consequence, companies gain more credibility and competitive advantage through the interaction with the stakeholders (Bilic, 2010; Fieseler; Fleck; Meckel, 2010).

However, some companies doesn't use the opportunity for a dialogue on social media (Illia *et al.*, 2017). This study shows that enterprises and stakeholders express themselves in a different way (Colleoni, 2013). As a consequence, enterprises do not generate an engagement (Gómez; Chalmeta, 2013). Therefore, the objective of this study was to identify whether particular CSR-related keywords favor communication between companies and social media users. To do that, we have created a conversational framework limited to a set of concepts related to business ethics and sustainability. After the analysis of more than 8,500 tweets of users and insurance companies, we concluded that communication is scarce between companies and users related to CSR. In general, companies and users shared interests, but these were not related to a real conversation based on CSR concepts. As a consequence, companies do not use communication to inform and create an engagement with stakeholders through social media.

However, there are shared CSR-related concepts which might enhance the conversation about CSR topics and therefore the stakeholder dialogue. The use of “health”, “financial” and “local” is attractive for both users and companies, but they do not use it with a CSR approach. In this sense, the use of health is motivated for the industry (users who mention insurance companies and companies that operate in this field) and not for a CSR motivation. The financial perspective occurs because these kinds of corporate accounts and their relationships with users (mostly influencers and media) usually want to send/receive information about their financial performance. Again, the discourse about CSR is far from the use of these keywords which were extracted from the *Global Reporting Initiative (GRI)*. Finally, the word “local” usually refers to users' demand about obtaining further local information on products or services.

We have detected that there are CSR terms which are more commonly used by users and companies. This is an opportunity for companies to enhance their CSR activities by linking interest to responsible issues. Words such as “local”, “financial”, “work”, “impact”, “health”, “risk”, “incomes” or “women”, and concepts which are important for users, such as “investment”, “use”, “research”, “services”, “customer”, “health”, “local”, “partners”, “financial” and “policy” are commonly used.

In other words, the results put forward by Colleoni (2013) regarding the hurdles to linking discourses when discussing CSR remain, even when the language is delimited. For this reason, the search for a dialogue strategy as proposed by Morsing and Schultz (2006), as well as Colleoni (2013), does not seem to happen, at least not on social media platforms such as *Twitter* in the insurance industry. Based on the results, we can conclude that the hypotheses proposed in this study can be partially confirmed. Regarding “H1. There is an underlying CSR conversation among users and companies”, the results show that there are some concepts, which are commonly used by users and companies, but they are not written in a CSR sense. Therefore, we cannot confirm H1. On the other hand, the codebook allowed us to detect some CSR-related concepts that are more commonly used. Thus, we can confirm H2. There are CSR terms, which are more commonly used by users and companies. Finally, those words related to CSR issues that generate engagement are used as part of the commercial communication. Companies highlight their performance, or their products and it leads to generate engagement. In this sense, we can partially confirm H3. There are CSR terms, which lead to more engagement among users.

We can partially state that there are CSR terms which lead to more engagement among users because we consider that this study allows practitioners to accept that some CSR-related words are more attractive for users than others. Results explain that taking the words related to industry (health) and attractiveness of financial performance as well as local interest are words which might allow companies and chief communication officers to spread CSR messages, because this study shows that tweets which are closely related to these variables attract social media users' interest.

To shed light on this proposal, we can refer to the thesis of Menon and Kahn (2003) who state that stakeholders understand better those philanthropic activities which are closely related to the company activity. In this case, talking about insurance products (health), financial performance or local activities might enhance the users' interest. Companies should take this information into account when they communicate about CSR activities. This kind of content can generate more dialogue between companies and users.

Although we consider the limitation of the analysis to a set of keywords to be appropriate, it is clear that a larger number of companies must be included in the sample and a bigger volume of tweets must be analyzed. Doing so will provide a larger volume of data, facilitating the search for CSR related terms that could link the discourse of users and companies more effectively. As the literature review and the sampling justification have underlined, a large number of the studies published in international journals within this line of research have used a similar volume of data. However, it is important to mention that, with the rise of big data and data mining, social network content analysis studies require millions of units of analysis to be more accurate. This is another limitation of the study that should be taken into account in future research. Finally, we consider that the analyzed tweets ought to be updated to more recent communications made by the sampled companies. Although the style and communicative activity of the organizations have not changed considerably, it would be appropriate for future research to check whether there has been any substantial change in the relationship of these insurance companies with their stakeholders.

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