



Online-Appendix zu

„Talking is Silver, Doing is Gold? – The Influence of Corporate Social Responsibility on Corporate Financial Performance”

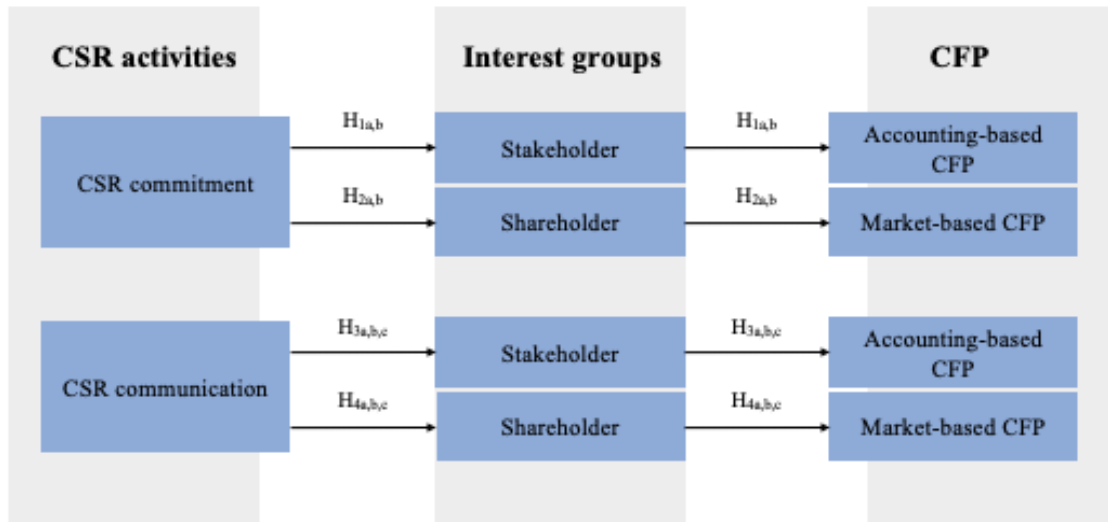
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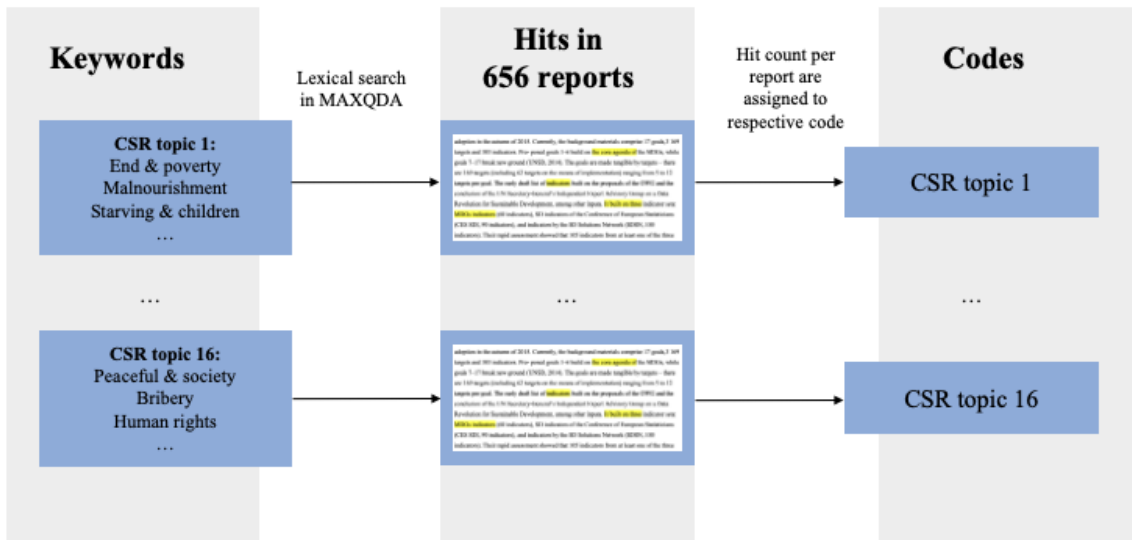
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Appendix

A1 Illustration of hypotheses



A2 Coding process



A3 Keywords for the content analysis

Topic	Keywords for search	Additional commands
Topic 1	Poverty line extreme & poverty unemployment benefits disability pension social & protection & children maternity benefits resilience & poor impoverished purchasing power parity Poverty rate world's poorest reduc[e/ing] & poverty disaster risk reduction	
Topic 2	end/reduce/tackle & hunger food security sustainable/sustainability& agriculture undernourished stunted/stunting/wasted/wasting & children overweight & children malnutrition access to food non-communicable disease zero hunger	
Topic 3	healthy lives maternal mortality child mortality maternal & health/care child & health/death/care reproductive & health/care under-five & mortality died & childbirth vaccination tropical diseases HIV cardiovascular disease contraceptive premature death	Cannot be part of another word

	health & coverage/service	
Topic 4	inclusive/quality & education trained teachers school facilities out of school proficiency & reading school & electricity/drinking wa- ter/sanitation education & children educational system	
Topic 5	gender & equality empower & women/girls violence/rights & girls/women parliament/management & women sexual/reproductive & health rape	Not in combination with "seeds" or "oil"
Topic 6	availability/sustainable management & water drinking water sustainable water resource water stress water & scarcity open defecation	
Topic 7	affor- dable/sustainable/modern/renewable & energy energy efficiency access & energy & rural fuels & cooking	
Topic 8	sustained/inclusive & economic growth full employment productive employment exploitation of resources child labor/labour access & financial services Labour/labor productivity & growth	
Topic 9	build infrastructure sustainable/inclusive& industrializa- tion/industrialisation reduce/reduction & carbon dioxide investment & R&D/research emissions intensity	

Topic 10	Inequality & country/countries safe & migration developing countries & products/export remittances cost & send & money
Topic 11	urban & growth/population inclusive/safe/sustainable & cities urbanization/urbanisation adequate & housing slums infrastructure/pollution & urban/city urban planning municipal waste urban waste
Topic 12	sustainable & production/consumption efficient & resource & use hazardous & chemicals/waste material footprint basel convention sustainable business practices
Topic 13	climate change paris agreement natural disaster & hazard greenhouse gas emission climate resilience
Topic 14	ocean & acidification/acidity/pollution overfishing marine pollution marine & biodiversity eutrophication
Topic 15	loss/sustainable & forest desertification land degradation loss & biodiversity coral reef poaching ivory
Topic 16	peaceful/inclusive & society/institution punishment & children human trafficking

bribery
corruption
human rights
sexual exploitation
freedom & information

A4 Link for Google drive

Containing the dataset, the Stata Do-File, all Stata outputs, the MAXQDA files and outputs, an overview of the calculation of the CommuBreadth variable, and the SDG progress reports.

Link: https://drive.google.com/open?id=1b_oI2M3HAsBo6cKUusSzMXZdaEUC5n6j

Abbreviations

<Example>

CSR	Corporate Social Responsibility
CFP	Corporate financial performance
UN	United Nations
SDGs	Sustainable Development Goals
MDGs	Millennium Development Goals
GRI	Global Reporting Initiative
ESG	Environmental, Social and, Governance
e.g.	Exempli gratia
et al.	Et alii
p.	Page
obs.	Observations
β	Estimator (regression analysis)
p	p-value
t	t-value
z	z-value
R^2	R squared: Goodness of fit measure

URL

1: <https://news.microsoft.com/climate/>

2: <https://www.blackrock.com/corporate/sustainability>

3: <https://www.mcdonalds.com/de/de-de/product/big-vegan-ts-2560.html>