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**RESEARCHING CSR COMMUNICATION: THEMES, OPPORTUNITIES
AND CHALLENGES**

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RESEARCHING CSR COMMUNICATION: THEMES, OPPORTUNITIES AND CHALLENGES

ABSTRACT

Growing recognition that communication with stakeholders forms an essential element in the design, implementation and success of corporate social responsibility (CSR) has given rise to a burgeoning CSR communication literature. However this literature is scattered across various sub-disciplines of management research and exhibits considerable heterogeneity in its core assumptions, approaches and goals. This article provides a thematically-driven review of the extant literature across five core sub-disciplines, identifying dominant views upon the audience of CSR communication (internal/external actors) and CSR communication purpose, as well as pervasive theoretical approaches and research paradigms manifested across these areas. We then set out a new conceptual framework – the 4Is of CSR communications research – that distinguishes between research on CSR Integration, CSR Interpretation, CSR Identity, and CSR Image. This typology of research streams organizes the central themes, opportunities and challenges for CSR communication theory development, and provides a heuristic against which future research can be located.

KEYWORDS

Communication; Corporate image; Corporate social responsibility; Organizational identity; Social reporting; Stakeholder engagement.

INTRODUCTION

It is now widely acknowledged that responsible corporations should engage with their stakeholders on corporate social responsibility (CSR) issues, and regularly communicate about their CSR programs, products, and impacts with concerned stakeholders (Du, Bhattacharya and Sen, 2010). This has included communication on products and in advertisements, in corporate social responsibility reports, and also through stakeholder engagement initiatives. CSR communication is regarded as critical for everything from convincing consumers to reward responsible companies (Bhattacharya and Sen, 2004), influencing corporate accountability (Archel, Husillos and Spence, 2011), to enabling managers and other stakeholders to make sense of the world (Basu and Palazzo, 2008).

As corporate responsibilities have increasingly expanded due to heightened stakeholder expectations in a globalized economy (Scherer and Palazzo, 2009, 2011), the way in which organizations communicate with their stakeholders through CSR communication has become a subject of intense scrutiny. Interest in such phenomena has thus given rise to a burgeoning, multi-disciplinary literature that has sought to reveal the role of communications of various kinds between firms and their stakeholders in shaping CSR meanings, expectations and practices (Basu and Palazzo, 2008; Bhattacharya, Sen and Korschun, 2011; Swaen and Vanhamme, 2005).

There is then, by now, a well-established literature concerned with CSR communication across management disciplines. Theoretical advances have been made in understanding how stakeholders can be informed, responded to, and involved in CSR strategy construction and execution (Morsing and Schultz, 2006), while empirical research has sought to 'make sense of CSR communication' (Ziek, 2009) in the context

of new communication technologies, diminishing traditional political influences, and globalisation challenges that continue to change the face of corporate-stakeholder interaction (Scherer and Palazzo, 2009). At this critical juncture, CSR communication is in a 'kind of transition' (Schneider, Stieglitz, and Lattemann, 2007). That is, traditional, one-way CSR communication tools are increasingly being complemented by 'Web 2.0' bidirectional and symmetrical communication channels, which blur the boundaries between the senders and receivers of CSR information and transform organization-stakeholder interaction (Capriotti, 2011).

Given this shifting context, scholars have sought to understand how CSR communication can build legitimacy (Bebbington, Larrinaga and Moneva, 2008), support the development of trusting relationships with stakeholders (Coombs and Holladay, 2012), communicate the abstract and intangible characteristics of an organization (Schlegelmilch and Pollack, 2005), provide true and transparent information to an increasingly vocal stakeholder movement (Podnar, 2008), and develop successful CSR communications campaigns that exploit the web 2.0 tools such as blogs (Fieseler, Fleck and Meckel, 2010), websites (Capriotti, 2011) and online discourse (Unerman and Bennett, 2004). However, the theoretical and practical impact of this work has thus far been limited by a highly fragmented literature that is poorly integrated and lacks much by way of common assumptions, frameworks, or theories.

All this suggests that CSR communications as a unified field is an embryonic notion (Maignan and Ferrell, 2004; Morsing, 2006). Indeed, while much of the CSR literature within management studies is conceptually related to the field of communication, e.g. disclosure, reporting, reputation, etc., there is not so much a

distinctive or unified CSR communications literature but rather a heterogeneous collection of literatures across disparate areas of management scholarship (see Ihlen, Bartlett and May, 2011). This plurality means that even basic questions such as ‘what is the purpose of CSR communication’ remain unresolved. As a result, the impact of CSR communications research on management scholarship is difficult to judge.

The aim of this review is to evaluate the extant body of literature on CSR communication and provide an appropriate conceptual framework for making sense of the different approaches and providing direction for future research. In bringing together the diverse conceptions of CSR communications operating across core management disciplines, the paper offers the first integrative review of the disparate strands in the literature that have contributed to our understanding of the phenomenon in a meaningful way. We thus provide a more holistic and multidisciplinary understanding of CSR communications that is conceptually rich and practically relevant. In a first step, the review identifies the main contributions, assumptions, and approaches evident in the extant literature. In a second step, these competing conceptions are used to set out a conceptual framework for CSR communications research, termed the 4Is of CSR communication, which distinguishes between research on CSR Integration, CSR Interpretation, CSR Identity, and CSR Image. This framework is then used to map out the central themes, opportunities and challenges for future research and theory development.

METHOD

The high level of heterogeneity in CSR communication research makes it difficult to determine the precise boundaries of what should or should not be included in a literature

review of the field. Our sampling of relevant work thus focused upon a purposive rather than exhaustive method, eschewing a systematic attempt to include every single piece of research published on CSR communications in favor of a thematically driven approach to literature inclusion and analysis (Short, 2009). This type of thematically driven review is consistent with other influential and widely cited reviews in the CSR literature, for example Scherer and Palazzo's (2011) review of the political CSR literature, as well as Lee (2008) and Garriga and Melé's (2004) reviews of CSR theories.

Inclusion Criteria

Akin to contemporary thematic reviews within the extant management literature (e.g. Scherer and Palazzo, 2011; Überbacher, 2014), we identified four key decision rules to determine which studies would be included in our review. These included a time period of focus, key research domains, journal and book sources, as well as relevant search terms.

Time Period. We have focused on research published in a recent fifteen-year period (1998-2013) that has seen three major shifts in the theory and practice of CSR communication. First, this time period marked something of a resurgence in social reporting (Gray, 2001). For example, 1998 saw the publication of Shell's landmark first report to society, which as Livesey (2002a, p. 325) has argued, "set a precedent for other companies" in terms of pioneering a greater emphasis on dialogue and stakeholder participation. In turn, this also prompted more contemporary theorization about CSR communication, with studies seeking to accommodate more two-way forms of communication through the lenses of discourse, accountability and legitimacy (e.g.

Archel, Husillos and Spence, 2011; Crane and Livesey, 2003; Unerman and Bennett, 2004).

Second, it was also around this time that crisis communication scholars began to theorize around the effectiveness of CSR communication during crisis events (Coombs, 1995, 1998; Heath, 1998). Illuminating the reputational benefits of CSR communication in combatting negative publicity and protecting organizational image during period of tension, the late 1990s saw the strategic and commercial benefits of CSR communication come into the conceptual spotlight (e.g. Brown and Dacin, 1997). From 1998 onwards, CSR communication was seen as an effective tool through which to build positive corporate and brand associations with a plethora of stakeholder constituents (Vanhamme and Grobbs, 2009), broadening the application of CSR communication conceptualization across management disciplines.

Finally, the start of the dotcom bubble, specifically the founding of Google in 1998, prompted a profound change in how the public and corporations interact. Esrock and Leichty's (1998) pivotal study unveiled that over 80 percent of Fortune 500 companies used the Internet to communicate their CSR credentials, highlighting a new interactive dawn for CSR communications research. As a result, the post-1998 literature on CSR communication sought to develop new theoretical conceptualizations of CSR communication to account for greater transparency (Livesey and Kearins, 2002), the rise in online interactivity (e.g. Capriotti, 2011; Castelló, Morsing and Schultz, 2013), and new forms and forums of business-stakeholder communication (e.g. Fiesler et al., 2010).

Research Domains. Aspects of CSR communication have been discussed in various areas of the business and management literature. In order to address the

intersection of different worldviews on CSR communication, we reviewed five areas of literature that prominently featured relevant research, as well as considered developments in the management field more broadly. These areas are CSR, organization studies (OS), corporate communications, social accounting, and marketing. Each of these five streams of literature has addressed CSR communication in some depth, albeit from a variety of distinct perspectives. Our aim here was to identify the disparate conversations in the business and management literature with most relevance for CSR communication and to bring them together for the first time. For instance, within social accounting research, CSR communication activities are often tied to the topic of disclosure and reporting, while in OS and marketing/corporate communications scholarship, CSR communication is often examined from the perspective of different constituent audiences (employees and consumers respectively). Nonetheless, despite these different foci, they all address the core phenomenon of CSR communication. These five management disciplines thus offer rich and diverse avenues for exploring theorisation around CSR communication. As far as possible we have addressed these literatures as distinct areas of inquiry, but it should be noted that they are not mutually exclusive and that some overlap occurs between the five streams.

Journal and Book Sources. We sought to build a broad representative sample of relevant CSR communication work through selecting five journals within each of the five streams of management literature. We selected journals that either featured highly in Journal Citation reports with regards to research impact factor (i.e. with an impact factor > 1 using Thomson Reuters Citation Report (2014)), which represented impactful research (Webster and Watson, 2002), and/or those that provided a distinct

communications/CSR focus that represented research with strong connections with the theme of this review (Short, 2009). These subject-specific sources were complimented by five general management journals that offered more general coverage of CSR communication, as well as research related to some of the five streams outlined above. Additionally, a selection of books that offered focused content on CSR/communication was selected. This resulted in 30 journals and 10 books of focus.

Search Terms. Our approach has been to sample the five broad CSR literatures widely to identify relevant work, some of which may refer explicitly to the label “CSR communication” but much of which does not. This is because both elements – “CSR” and “communication” – have various synonyms or alternative labels. We have included for CSR the synonyms “corporate sustainability”, “corporate responsibility”, “stakeholder management”, and “corporate citizenship” in our search criteria. For communication, we included literature that also refers to different elements of communication, namely “reporting”, “disclosure”, “advertising”, “public relations”, and “stakeholder engagement”, but only where they specifically deal with some aspect of the communication of social responsibility.

Thematic Analysis of Articles and Books

We prioritized research that offered a perspective on a set of core themes that we determined *a priori* and utilized as indicators of relevance in informing our analysis. We selected themes that constituted the basic building blocks for understanding the nature of CSR communication, namely the who, why, how, and what of CSR communications. These themes were: the *audience* of communications (i.e. *who* CSR communications are

directed to, with both internal and external actors being conceived of as active encoders and passive decoders); the *purpose* of CSR communications (the teleological aim of communication, i.e. *why* it is used in organizations); the *theoretical lens* through which CSR communications are understood (the dominant conceptualization that underpins *how* CSR communication is made sense of); and the ontological and epistemological *paradigm* underlying *what* CSR communications fundamentally is and how knowledge about it can be created (functionalist vs constitutive perspectives).

The theme of paradigm in CSR communications relates to core assumptions regarding the role of language in each of the five literature streams. We draw upon a distinction established within the field of communication theory (Craig, 1999), but popularized within the CSR communications literature (e.g. Golob et al., 2013; Schoeneborn and Trittin, 2013; Schultz, Castelló and Morsing, 2013), that of a functionalist/constitutive binary. Craig (1999, p. 125) argues that the constitutive model is largely defined “by contrast with its dialectical opposite, a transmission, or informational, model of communication that... continues to dominate lay and much academic thought.” Therein, Craig (1999) distinguishes between the ‘constitutive’ paradigm, a social process focusing upon the production and reproduction of shared meaning born out of a ‘communicational’ perspective on social reality, and the ‘functionalist’ paradigm, a cognitive-based, transmission model of communication born out of psychology.

CSR scholars that have built upon the view that CSR meaning is encoded and transmitted through communication are seen to align with a functionalist orientation and an objective view of reality. The dominant tradition within this paradigm is positivism,

with CSR being viewed as an absolute and fixed ‘truth’. On the other hand, those that have built upon the notion that CSR meaning is interpreted and constructed through communication are seen to align with a constructionist or ‘constitutive’ orientation and a subjective/intersubjective view of reality. Here the dominant research tradition is interpretivism, with CSR conceptualised as a fluid and socially constructed reality (Berger and Luckmann, 1971).

Examining each area of the literature against our four themes, we followed Bowen’s (2008, p. 140) recommendation that theoretical saturation is reached when researchers “gather data to the point of diminishing returns, when nothing new is being added.” We thus adopted an iterative, constant comparison approach, discussing observations and identifying commonalities and divergences across and between papers within our five management disciplines and the thematically derived codes. As each theme emerged more prominently, our search reached theoretical saturation when we had yielded 125 papers and 10 books that offered a wide and rich range of cross-disciplinary perspectives on CSR communication. We also aimed to provide a similar number of articles by each research discipline, operating a rough cap of twenty articles per stream (other than CSR given the interdisciplinary nature of this research). These journal and book sources are tabularised in Tables I and II, with indication provided for those sources that were chosen for subject specificity alone rather than impact factor. In offering a thematic and *state-of-the-art-review*, that “aims for comprehensive searching of current literature” to determine the “current state of knowledge and priorities for future investigation and research” (Grant and Booth, 2009, p. 95), we provide a robust foundation upon which core conceptions, theories and paradigms of CSR communication

can now be explored.

INSERT TABLE I ABOUT HERE

INSERT TABLE II ABOUT HERE

THEMES IN THE CSR COMMUNICATIONS LITERATURE

Our five areas of literature have approached the phenomenon of CSR communication in a variety of ways. Table III summarises our main findings with respect to the core themes identified from our thematically driven review of audience (internal/external actors), communication purpose, dominant theory, and research paradigm. While we offer a thematic rather than disciplinary-led organization of the literature, it is evident that disciplinary silos do to some extent exist (albeit with overlaps) and we identify these where relevant to allow researchers to identify points of connection and departure between their own particular disciplinary approach and that typical of other disciplines.

INSERT TABLE III ABOUT HERE

Audience of CSR Communication

The main audiences explored in CSR communication research to date are those external to the corporation, most notably consumers (in the marketing and corporate communications literatures, e.g. Pirsch, Gupta and Grau, 2006) but also external stakeholders more broadly defined in the case of the CSR and social accounting

literatures, including investors (Hockerts and Moir, 2004), and non-governmental organizations (NGOs) (van Huijtse and Glasbergen, 2008). Only in the organization studies (OS) literature have internal audiences been addressed substantially as individuals who might embody organisational CSR practices and identities (e.g. Costas and Kärreman, 2013). Although it is often acknowledged in other literatures that internal stakeholders play a key role in CSR communication, for example as vital conduits of CSR communication and potential advocates for CSR programs (Morsing, 2006; Bhattacharya et al., 2011; Coombs and Holladay, 2012), the voice of these stakeholders appears to be somewhat marginalised in existing CSR communications research. This is part of what Morsing, Schultz and Nielsen (2008) term the ‘Catch 22 of communicating CSR’; employees are key components in building trustworthiness, but engaging them requires an ‘inside-out’ approach.

A somewhat surprising insight is that, in general, the CSR communication literature has emphasized communication *to* audiences from companies rather than *with* them, even within the literature dedicated to stakeholder dialogue (Crane and Livesey, 2003). Even though dialogic approaches to the corporate-audience interface have more recently come to the fore (Johansen and Nielsen, 2011; O’Riordan and Fairbrass, 2008), thereby emphasising the relational role of CSR communication between an organization and its range of constituent audiences (Reynolds and Yuthas, 2008), in the main these have been developed within more “strategic” approaches to CSR communication (Bartlett and Devin, 2011). That is, they are based on the idea that information is transmitted between the two parties to generate increased knowledge and understanding of the other’s perspective or behaviour (Crane and Livesey, 2003). Miles, Munilla and Darroch (2006,

p. 196), for example, discuss the notion of ‘strategic conversations’ in the formation of CSR strategy as “multi-directional, multi-dimensional communication mechanisms for better shaping and integrating the strategic intent of top management with both the firm’s capabilities and the competitive realities the organization encounters... For strategic conversations to be effective in strategy making, communications must explicitly involve both talking and reflective listening by all participants.”

More recently, there have been calls for less strategic and more participatory models of stakeholder communication. Kuhn and Deetz (2008), for example, contend that CSR should be “motivated by enriched processes of communication that engender authentic stakeholder participation, incorporate various social values, and operate within a process that constructively engages in conflict to inspire creative solutions,” (p. 190).

Purpose of CSR Communication

The purpose of CSR communication articulated in the five streams of literature we explored varied considerably. These purposes can be broadly grouped under six main headings, namely stakeholder management, image enhancement, legitimacy and accountability, attitude and behavioural change, sensemaking, and identity and meaning creation. The key finding here is that while the majority of studies focus on instrumental purpose from the point of view of the organization, there is also an emerging set of studies concerned with how CSR communication contributes to individual and collective meaning-making.

The idea that CSR communication is a form of *stakeholder management* is firmly embedded in the CSR literature. Here, the assumption is that communications are driven

by the relative salience of stakeholders in achieving the firm's goals (Barnett, 2007).

Thus, stakeholders are managed through information provision, dialogue and other forms of one- and two-way communication (Crane and Livesey, 2003), giving rise to various forms of stakeholder interaction and relationships (Morsing and Schulz, 2006). Coombs and Holladay (2012, p. 5), for instance, suggest that stakeholders should be "classified and segmented" in terms of CSR interest or concerns when developing CSR communication strategies. In this way, CSR communication can be used to build beneficial relationships with stakeholders and influence them to behave in positive ways towards the firm. This view has also increasingly permeated other disciplines including marketing (e.g. Maignan and Ferrell, 2004) and social accounting (e.g. Hess, 2008).

Beyond the general management of various stakeholders, and the firm's relationships with them, CSR communication is also presented as a means for achieving specific goals. *Image enhancement*, for instance, is commonly presented as a primary purpose for CSR communication, especially in the CSR, corporate communications, and marketing literatures. For example, Du et al. (2014) argue that effective communication is necessary in order for CSR initiatives "to build corporate/brand image". Similarly, Birth et al. (2008, p. 183) contend that "CSR communication aims to provide information that legitimizes an organization's behavior by trying to influence stakeholders' and society's image of the company." Empirical CSR communications research then, focuses on reputation enhancement, and how organizations might construct a unified, consistent and credible image (Aras and Crowther, 2011), particularly in crisis situations (Stephens, Malone and Bailey, 2005). The important insight here is that much CSR communications research is focused on the deliberate and controlled organization of communication by

companies (Christensen and Cornelissen, 2011).

As these arguments suggest, image enhancement and other direct outcomes are also sometimes presented as pathways to deeper-level goals, such as greater *legitimacy and accountability* for the company or industry. This has long been the dominant frame of reference in the social accounting literature where CSR communication is typically seen as a means for building, preserving or restoring legitimacy with various publics (Deegan, Rankin and Tobin, 2002; Bebbington et al., 2008; Cho et al., 2012). Corporate disclosure of social performance data through non-financial reporting offers perhaps one of the most well established forms of CSR communication in practice. For example, in one of the earliest articles in our sample, Neu et al (1998, p. 266), state that: “Accounting researchers have suggested that corporate social responsibility (CSR) disclosures help to resolve some of the problems of organizational legitimacy. This self-reporting of environmental information (usually in the annual report) pertaining to employee, community and customer interactions often has the effect of maintaining not only firm-specific but also system-wide legitimacy.” More recently, Aerts and Cormier (2009, p. 1) reiterated, “we contend that firms use corporate communication media (such as annual report disclosures and press releases) to manage perceived environmental legitimacy by signalling to relevant publics that their behavior is appropriate and desirable.” Social accounting has therefore been conceptualized as a process of social justification and risk management (Bebbington et al., 2008; Crawford and Williams, 2011).

In the marketing literature, much CSR communication research goes one step further to explore actual changes in stakeholders (mainly consumers), based on the assumption that the ultimate purpose of CSR communication is not just generalized shifts

in how companies are perceived, but how this communication might impact upon various attitudinal and behavioral outcomes. CSR communication as *attitude and behavior change* is exemplified in research that has examined the effectiveness of various forms of CSR and marketing communications in enhancing the corporate or brand image, influencing consumer evaluations in order to motivate purchases, and ultimately in driving profitability and market value (Barone, Miyazaki and Taylor, 2000; Du et al., 2010; Jahdi and Acikdilli, 2009; Luo and Bhattacharya, 2006). While different studies have focused on different outcomes in this respect, probably the most critical insight is that the impact of CSR communication on outcomes “internal” to the consumer, such as awareness and attitudes, is considerably greater than on “external” or visible outcomes, such as purchase behaviour (Bhattacharya and Sen, 2004).

As the preceding discussion has illustrated, irrespective of the specific goals identified, the main emphasis in terms of the purpose of CSR communication across the main streams of literature tends to be instrumental, namely maximising returns to firms (e.g. Du et al., 2010). It is, however, possible to discern alternative purposes suggested in some streams of literature. In the CSR field, for example, there is an emerging stream of research focusing on CSR communication as *sensemaking*. In this perspective, the novel insight is that communications about CSR contribute to how managers and other stakeholders make sense of the world and develop cognitive maps of their environment (Humphreys and Brown, 2008; May, 2011). In the context of internal communications, for example, Basu and Palazzo (2008, p. 123) argue, “activities such as CSR are seen as resulting ... from organizationally embedded cognitive and linguistic processes... [that] lead the organization to view its relationships with stakeholders in particular ways,

which, in turn, influence its engagement with them.” Focusing upon external communications, Morsing and Schultz (2006) present the “ideal” form of CSR communication to be an iterative process of sensemaking, but also ‘sensegiving’, between organizations and stakeholders, suggesting that CSR is a “moving target” (p. 336) that can only be understood through harnessing two-way communicative processes.

Identity and meaning creation have also been identified as outcomes of CSR communication, either on an ‘individual’ level on the part of employees or consumers (in the OS and marketing literatures respectively), or on a more ‘collective’ level in terms of the construction of a shared organizational identities. On the individual level, OS research has examined how CSR communication builds an internal sense of identity among employees (Costas and Kärreman, 2013). Within marketing, some research is developing a new perspective of CSR communication as a cultural site of meaning creation and identity formation (Vaaland, Heide and Grønhaug, 2008).

On the collective level, OS, and to some extent CSR research, has unveiled the socially constructive and discursive processes through which organizations and stakeholders negotiate meaning and co-constitute organizational identity and corporate image (see Alvesson, Ashcraft and Thomas, 2008; Livesey, 2001; Nyberg and Grant, 2011). Such approaches are also echoed in the marketing literature. Powell (2011, p. 1369), for example, suggests that, “communication, perception, brand positioning, and corporate reputation are in meaningful and bilateral alignment,” in the construction of “ethical” corporate identities. These studies indicate an alternative direction for CSR communications research based on how it contributes to meaning making rather than instrumental outcomes.

Theory of CSR Communication

Taken together, the five different areas of literature we sampled can be seen to draw upon a diverse theoretical toolkit that includes stakeholder theory, communications theory, legitimacy theory and organizational identification. The key insight here is that theoretical contributions have tended to be developed in isolation from one another, giving rise to a field of research that appears to be without a clear, common theoretical base, but some dominant approaches can be discerned.

Across the different areas of literature, and especially in the CSR literature, *stakeholder theory* is one of the most prominent theoretical lenses through which CSR communication has been explored. Introduced by Freeman (1984) and popularized by management scholars (e.g. Mitchell, Agle and Wood, 1997), stakeholder theory emphasises responsibility towards a broader range of organisational constituents, beyond traditional fiduciary interests. Stakeholder theory has primarily developed ‘strategic’ approaches to viewing CSR communications, whereby communications are driven by the relative salience of stakeholders in achieving the firm’s goals (Barnett, 2007). However Bartlett and Devin (2011) also identify more ‘negotiated’ and ‘normative’ applications of stakeholder theory in CSR communication to emphasise proactive stakeholder involvement in co-constructing CSR communication (e.g. Bhattacharya et al., 2011) and desired roles for business in society (e.g. May, 2011). Indeed Morsing and Schultz’s (2006) influential typology suggests that CSR communication strategies are broadly understood to either ‘inform’, ‘respond to’ or ‘involve’ stakeholders in CSR.

Within the field of communication studies ‘corporate’, ‘organizational’ or

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‘management’ orientated CSR communication (Christensen and Cornelissen, 2011; Koschmann, Kuhn and Pfarrer, 2012) has been researched through the ‘heterogeneous field’ of *communication theory* (Craig, 1999; March, 2007). The information processing approach to communication (sometimes referred to as the cybernetic model) has been the dominant theoretical approach, focusing on the way in which CSR messages are transmitted (encoded) by organizations and interpreted (decoded) by a passive audience (Axley, 1984). This is typically premised on a psychological approach to communication, particularly within the marketing and corporate communications literature, where Pomeroy and Johnson (2009, p. 420) for example, explore consumer scepticism towards CSR communication as a “persuasion-eroding cognitive response” and Schmeltz (2012, p. 29) seeks “to uncover the underlying attitudes and values” that explain how consumers perceive and evaluate CSR communication.

In moving away from this micro level of analysis, scholars have also drawn upon institutional theory (Lammers, 2011) and Foucauldian conceptions of power (Livesey, 2001, 2002a, 2002b) to offer more critical and sociological interpretations of CSR communications within communications theory. The OS literature, in particular, has witnessed burgeoning interest in symbolic interactionism in our fifteen-year focus period (see Cossette, 1998) and the formative power of language, or the ‘communicative constitution of organizations’ (CCO) (Kuhn, 2008; Schoeneborn, Kuhn and Haack, 2011). This view is currently being developed in the CSR and corporate communications literature to suggest that, “CSR communication is aspirational and may instigate organizational reality rather than describe it,” (Christensen, Morsing and Thyssen, 2013, p. 374). The unique insight here is that even ostensible ‘greenwashing’ forms of

communication about CSR (i.e. those that are aimed at deliberately creating an inaccurate picture of corporate behaviors and impacts) can have a “performative character” to the extent that they “generate pressure to create the very reality they refer to,” (Schoeneborn and Trittin, 2013, p. 202).

Legitimacy theory has, to date, been the dominant theoretical lens in examining CSR communication as part of the social accounting literature (Deegan, 2002; Deegan et al., 2002; Lanis and Richardson, 2012; O’Donovan, 2002; Wilmshurst and Frost, 2000).

Broadly relating to an, “assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions,” (Suchman 1995, p. 574), the use of legitimacy theory has expanded from basic examinations of whether CSR communications in annual or sustainability reports can be explained as a drive for legitimacy, to explorations of the role of CSR communication in pursuing different legitimacy goals such as gaining, maintaining or repairing legitimacy (O’Donovan, 2002). Across business and society scholarship, legitimacy has been conceptualized as the idealized end-state of CSR communication (Palazzo and Scherer, 2006); alignment or congruence between organizational activities and societal expectations, with scholars empirically exploring the processes through which legitimacy (or illegitimacy) comes into being (e.g. Livesey, 2002a; Patriotta, Gond and Schultz, 2011).

Critical accounting scholars have, however, sought to extend and reframe the way we think about the goals of legitimacy and accountability by considering how a myriad of stakeholder values can more readily be engaged into social accounting processes (Adams, 2004; Hess, 2008; Owen, 2008). Evolving research has revealed ‘meaningful versus

symbolic CSR', in the form of corporate rhetoric and inequalities in social reporting practices (Hess, 2008), and analysed the marginalisation of stakeholder voices, self-laudatory reporting techniques, and board level commitment to act on stakeholder concerns (Crawford and Williams, 2011; Mäkelä, 2013; O'Dwyer, 2005; Rahaman, Lawrence and Roper, 2004). The Habermasian model of communicative action and the 'ideal speech solution' has also been drawn upon to advocate more participatory and democratic approaches to building legitimacy in social accounting research (Unerman and Bennet, 2004), and in CSR research more broadly (Palazzo and Scherer, 2006). Thus, Cooper and Owen (2007, p. 653) argue that if accountability is to be truly achieved, "stakeholders need to be empowered such that they can hold the accounters to account."

Insofar as our research into the marketing field primarily focuses on consumer responses to CSR communications, it is largely theory from psychology and social psychology that underpins much of the marketing and consumer research literature.

Specifically, although a number of studies have been at least implicitly based on the theory of planned behaviour (Ajzen 1988) and the role of CSR communications in generating purchase intent (Pirsch et al., 2006; van de Ven, 2008), probably the most influential theory in marketing and consumer research studies has been *organizational identification* (Ashforth and Mael, 1989). A number of authors have argued that the value of CSR communications is in its ability to inspire consumers and other stakeholders to identify more strongly with companies (e.g. Bhattacharya and Sen, 2004; Lii and Lee, 2012; Maignan and Ferrell, 2004; Sen, Bhattacharya and Korschun, 2006). Building upon the proposition that both internal and external constituents can identify with organizations when an overlap is perceived between organization attributes and individual attributes

(Scott and Lane, 2000), Maignan and Ferrell (2004, p. 14) claim, “stakeholders’ awareness of businesses’ impacts on specific issues is a prerequisite to organizational identification. Therefore ... stakeholder identification depends on the extent to which the firm communicates about its CSR initiatives to different publics.” As studies have revealed that CSR communication activities do not always reflect positively on a company and that a strategic approach towards CSR may negatively impact the perceived sincerity of the firm and its CSR endeavours (Sen et al., 2006; van de Ven, 2008; Wagner, Lutz and Weitz, 2009), the important development here has been that marketing researchers have begun to pursue more sophisticated contingency analyses of the effects of CSR communications on consumers (Brønn, 2011).

Paradigm of CSR Communication

Looking towards the ontological and epistemological grounding of conceptualisations of CSR communication, contributions cross the divide of functionalist and constitutive approaches, with a more minor role played by normative approaches. A number of CSR communication scholars (e.g. Golob et al., 2013; May, 2011; Morsing and Schultz, 2006; Schoeneborn and Trittin, 2013; Schultz, et al., 2013) have elaborated on this paradigmatic divide, but it is evident that the CSR communications literature is often aligned with the central theoretical paradigm in a given core discipline (e.g. with functionalism in marketing), but also sometimes part of a shift towards a new way of thinking or even at the centre of a paradigmatic battle within the discipline.

Overall, a technocratic view of CSR communication continues to dominate management scholarship, denoting a *functionalist view* of the corporate-society interface.

This is, indeed, the major paradigm across the CSR, corporate communication and marketing literatures, with a strong presence also being seen in social accounting scholarship. This epistemological viewpoint is premised upon 'conduit' (cybernetic) conceptions of communications, whereby an objective CSR reality is transmitted from a sender (encoder) to a stakeholder recipient (decoder) (Axley, 1984). Such realities or messages are assumed to be transparent and hence readily and unproblematically decoded by the audience. This hierarchical 'inform' view is based on the notion that communication is something that 'happens' to a pre-existing CSR program (Morsing and Schultz, 2006), and researchers have been largely concerned with one-way communication of CSR programs to the firm's various constituencies, intended to inform or persuade them about relevant aspects of the firm's CSR practices. As Du et al (2010, p. 9) state in their review of the CSR communications literature: "our assumption in this paper is that a company has already decided on its CSR strategy, such as what social issues to address; we are primarily concerned with the implementation aspects of CSR communication." This monological conception is, perhaps, a direct corollary of the positivistic traditions of management and CSR scholarship focussed upon strategic enquiry (Gond and Matten, 2007). Indeed, even in empirical studies that have sought to investigate 'openness' in CSR communication, e.g. 'feedback loops' (see Hooghiemstra, 2000), it has been found that two-way CSR communication remains very much a, "one-way method of supporting and reinforcing corporate actions and identity," (Morsing and Schultz, 2006, p.328).

Yet, as interpretive and critical studies continue to permeate our five streams of literature, democratic and constitutive models of CSR communication, embedded within

constructivist epistemologies, are burgeoning both empirically (e.g. Cooper and Owen, 2007; Livesey, 2002a, 2002b; Morsing and Schultz, 2006; Schultz and Wehmeier, 2010)

and conceptually (Golob et al., 2013; May, 2011; Schoeneborn and Trittin, 2013).

Shifting away from the focus upon managerialist control, consistency and consensus in

CSR communications (Schultz et al., 2013), the *constitutive paradigm*, is evolving as a

'minor' paradigm across all management disciplines, although is perhaps most

pronounced within the OS and to some extent social accounting literatures. The CCO

theoretical approach discussed above celebrates this constitutive view of communication,

theorizing around collective and diverse organizational identities, multi-vocal models and

meaning co-creation, and ultimately conceptualising the organization *as* communication,

rather than a container for it (Cooren et al., 2011; Kuhn, 2012; Schoeneborn et al., 2011).

This argument, then, offers a re-thinking of the epistemological and ontological positions

of CSR communication (Schoeneborn and Trittin, 2013), since rather than aiming to

understand the manner through which communication expresses, represents, and

transmits already-existing realities, the view contends that there is no CSR program pre-

existing outside of this communication. Rather, CSR programs are seen as co-creative

artefacts of communication between firms and their stakeholders.

Social accounting research has also shifted attention away from viewing

accountability and legitimacy purely as strategic resources, to offer insights into the

processes through which these constructs are negotiated and made meaningful by a broad

range of stakeholders (Bebbington et al., 2008; Moser and Martin, 2012; Solomon et al.,

2013; Unerman and Bennet, 2004). Diverting attention away from the view of

communication as a uni-directional pursuit, constitutive social accounting scholars have

sought to explore the discursive construction of corporate accountability and legitimacy through thematic, narrative and discourse analytic techniques (see Archel et al., 2011; Cooper and Owen, 2007; Coupland, 2006; Mäkelä, 2013; Milne, Tregida and Walton, 2009). Constitutive views are also being cultivated in marketing and consumer research to offer greater insight into the roles consumer play in ‘co-constructing’ brand meaning and experience around CSR, particularly in service contexts (Vargo, 2011). And while constitutive approaches have been relatively rare in the corporate communications literature to date (Golob et al., 2013), conceptual work is making important in-roads (e.g. Schoeneborn and Trittin, 2013).

The constitutive paradigm remains at the fringes of much of the CSR communications literature, especially in the CSR, corporate communications and marketing literatures. However, the important insight here is that its proponents have fashioned notions of a paradigmatic ‘war’ taking place between functionalist and constitutive camps. Golob et al., (2013), for example state, “The idea of an alternative understanding of CSR communication is to *overcome* the technical approaches to communication...” (p. 179, italics added for emphasis) and Schultz et al. (2013) challenge the functionalist biases of CSR communication research which offer, “insufficient understanding of the complex dynamics around CSR,” (p. 691). Such arguments present functionalism as the dominant yet limited paradigm, purporting constructionism as the favoured epistemological approach. They also highlight how the two binaries might co-exist, or be in conflict, yet provide little direction on how they might be transformed.

Finally, normative traditions are visible across the CSR, social accounting and

marketing literatures, but represent a relatively ‘minor’ role in terms of their paradigmatic status. Emerging from research that has examined the ethical drivers of CSR (see Garriga and Melé, 2004) and more politicised conceptions of the organisation-society interface (see Scherer and Palazzo, 2011), CSR and social accounting scholars have, for example, drawn upon Habermasian conceptions of deliberative democracy to offer insight into the ethical way in which to communicate with stakeholder audiences (Palazzo and Scherer, 2006; Scherer and Palazzo, 2007, 2009). Advocating stakeholder participation in CSR communication, as well as in social reporting practices (Unerman and Bennet, 2004), such normative studies have drawn upon ethical theories to offer less strategic (functionalist) or processual (constitutive) views on CSR communication, but to instead provide an indication of how CSR communication might be practiced, and theorised, in an honest, fair or just manner. This approach is also evident in marketing literature that has examined the deceptive (or ‘greenwashing’) tactics used by organisations to dupe consumers into believing that their brands are socially and environmentally responsible (Powell, 2011). Schlegelmilch and Pollack (2005), for example, discuss the ‘ideal’ relationship between corporate ethics, communication and image, suggesting that there might be a correct way for organisations to operate in society and thus communicate with their constituent audiences.

Having now laid out the different conceptions of CSR communication in the extant literature across our core themes, we turn towards consideration of how these insights might be used to map out future opportunities and challenges for research and practice in the field.

ADVANCING CSR COMMUNICATION RESEARCH

The arena of CSR communications research, as we have made evident, is a complex one, consisting of multiple intersecting fields, with divergent fundamental theoretical and epistemological and ontological underpinnings. It also covers a wide range of phenomena and communicative forums and artefacts. To advance future research, we need a parsimonious map of the field that reduces some of this complexity and provides a concrete classification of these different conceptions of CSR communication. In this way, we can set out promising trajectories for new research that will help to integrate and extend the field.

In order to provide this more solid, integrative foundation for future CSR communication research, we propose a '4Is' framework. The purpose of this is to enable scholars to identify potential gaps or unexplored connections in the literature, and to position new research in terms of clear areas of focus. This, we propose, will enable researchers to break out of their disciplinary silos and build more substantive trans-disciplinary contributions.

The basis of the 4Is framework of CSR communications research is two dimensions drawn from our overarching themes in the preceding review – paradigm and audience. These dimensions were selected because they offer the most parsimonious yet comprehensive map of the field, as identified by our literature review. By this we mean that because paradigm and audience can both largely be reduced to two discrete options, they succeed in capturing the considerable variability of the literature in a relatively simple but illuminating way. Also, because there is limited variability on these two themes across the various disciplines, they provide a map for future research that may help to break down the disciplinary silos that are still evident in the CSR communications

literature. For example, scholars in marketing and social accounting engaging in CSR communications research in terms of ‘external audience’ may more easily find connections with each other than if they consider only that they are doing ‘marketing’ or ‘social accounting’ research. Finally, as foundational decisions that drive many subsequent research choices (such as theory selection and presumed purpose of CSR communications), they provide the platform upon which CSR communications research endeavours are based.

Accordingly, we first capture the underlying conception of CSR communication used in framing research questions (paradigm), where CSR communications can be seen as either reflecting reality (drawing upon functionalist conceptions) or actively constructing reality (drawing upon constitutive models). This distinction builds upon the aforementioned ‘paradigmatic battles’, with the normative paradigm subsumed within either a functionalist (e.g. rule driven) or constitutive (e.g. norm generating) approach.

Second, through audience, we specify where future research might be focused, namely we position CSR communications research in terms of a focus either on external stakeholders (e.g. investors, consumers, etc.) or internal stakeholders (e.g. employees).

We label the resulting four approaches to CSR communications research as the 4Is, namely: CSR Integration, CSR Interpretation, CSR Identity, and CSR Image. These are shown in Figure 1 and discussed in depth below.

INSERT FIGURE 1 ABOUT HERE

CSR Integration

Research looking to advance knowledge in the area of *CSR Integration* will focus on internal stakeholders under the functionalist assumption that the purpose of communicating about CSR to employees is to integrate knowledge about specific CSR facts throughout the firm. That is, organizations will inform employees about CSR practices and performance in a bid to engage them and create stronger identification and commitment. At present, there has been relatively little extant research focusing on such questions, but some initial findings indicates that employees are often ill informed and poorly involved in their company's CSR initiatives (Bhattacharya et al., 2011), and may be indifferent or even dissident in the face of CSR programs (Rodrigo and Arenas, 2008).

We propose that future research in this domain should be extended and could adopt different theoretical perspectives that would help to better connect some of the diverse disciplinary perspectives currently evident. For example, OS researchers viewing employees as an audience for CSR communications (e.g. Costas and Kärreman, 2013) could usefully adopt similar theoretical approaches to marketing researchers who conceptualize consumers as a CSR audience (Vargo, 2011). Thus, by drawing on the theory of planned behaviour and its derivatives, functionalist researchers could better determine how best to positively influence employee responses to CSR communications.

Research by Bhattacharya Sen and Korschun (2008) offers a good example of how consumer researchers can extend their theories and methods from examining consumer responses to CSR communication, to exploring how employees respond to different CSR initiatives. Similarly, theoretical perspectives drawn from psychology such as social identity theory and organizational justice have to date been under-utilized in CSR communication research but could provide a powerful lens through which to examine the

way in which employees identify with companies depending on how they communicate about CSR (see for example, Rupp et al., 2006).

Another area where CSR Integration research should be developed is in relation to the role of CSR communication in enhancing democracy. This has the potential to reinforce and extend the normative tradition of research that has occupied a somewhat minor role in CSR communication theorization thus far. To date, CSR communication research has primarily considered democracy external to the firm and examined how companies might engage in deliberative forms of democracy through stakeholder dialogue (e.g. Palazzo and Scherer, 2006). An internal focus would prompt research on the ways in which firms communicate with their employees to enable more participative and democratic forms of organizing. This would enable CSR communication researchers to better connect with existing research on workplace democracy (e.g. Harrison and Freeman, 2004; Johnson, 2006) through the lens of communicative forms of workplace democracy (e.g. Cheney, 1995).

One of big practical challenges for researchers in completing research in the domain of CSR Integration will be the difficulty inherent in securing appropriate access to employees and employee data. Firms are typically reluctant to open up to external researchers in this sensitive area, making extensive surveys, experiments or interviews difficult to realize. However, with many companies increasingly seeking to explicitly drive employee engagement through their CSR initiatives, and through external reporting mechanisms and benchmarking indices such as Dow Jones Sustainability Index and 'FTSE4Good', there are opportunities for researchers to provide important practical insights along with their theoretical contributions.

CSR Interpretation

The research space of *CSR Interpretation* also focuses on internal stakeholders but here researchers will be sympathetic to the role of managers and other internal stakeholders in actively constructing CSR reality through sensemaking (Basu and Palazzo, 2008; Morsing and Schultz, 2006), language performativity (Christensen et al., 2013), and narrative (Humphreys and Brown, 2008). There are considerable opportunities here to extend and refine the rich streams of research on organizational communications in the context of various CSR practices. A major challenge, however, will be to ensure that such endeavours generate genuinely new theoretical advances rather than simply applying existing theory (e.g. CCO theory) to a new context (CSR).

In order to achieve this, the unique elements of CSR communications practice, compared to more traditional organizational communication, will need to be leveraged to extend the literature in new and interesting ways. For example, recent research on the communicative construction of cross-sector CSR partnerships (Koschmann et al., 2012) and ‘partial organizations’ that set CSR standards (i.e. which possess some organizational elements but are not stand-alone formal organizations) has demonstrated that new theoretical advances can be made by examining the role of communication in the emergence and legitimation of new forms of organization in the CSR field (Haack, Schoeneborn and Wickert, 2012; Schoeneborn et al., 2011). This should be an important area of focus for future research since the rise of CSR has been accompanied by a range of new organizational arrangements, such as social enterprises, bottom of the pyramid initiatives, benefit corporations, microfinance organizations, multi-stakeholder initiatives,

corporate-sponsored NGOs and others, as well as increased focus on the role of internal 'corporate social intrapreneurs' (Hemmingway, 2005). These novel, boundary-spanning arrangements require authoritative texts to attract capital, marshal consent, develop collective agency, and create value (Koshmann et al., 2012). Future research will need to explore the contextual contingencies relevant to these different arrangements and their influence on the process and impacts of developing such texts, through the lens of CSR.

This also suggests another important potential stream of future research in the area of CSR Interpretation, namely the role of communication in bridging or buttressing competing institutional logics. In recent years there has been considerable attention paid to the institutional determinants of CSR (e.g. Campbell 2007; Matten and Moon, 2008); and to the role of institutional work in driving or resisting CSR initiatives (e.g. Slager, Gond and Moon, 2012; Zietsma and Lawrence, 2010). However, the role of communications in institutional theory and analysis has to date been underdeveloped (Cornelissen et al., 2015). What is needed, therefore, are theoretical and empirical advances that help us to better understand the communicative dimension of the institutional work involved in bridging competing social/economic logics or frames amongst internal organisational constituents.

CSR Identity

Researchers focusing on *CSR Identity* will return to the question of how firms can best devise effective CSR communications, but here the focus will be on external stakeholders. This is perhaps the most well-established notion of CSR communication across the various streams of extant literature including marketing, corporate

communications, CSR and social accounting. Based on a transmission model of communication, CSR is seen as a concrete, objectively observable component of corporate identity, such that the role of CSR communication is to transmit this identity to external stakeholders.

It has been suggested that such communications may be extremely difficult to execute successfully because of high degrees of scepticism from external stakeholders and the potential for negative, even hostile reactions from the media and campaign groups (Dawkins, 2004). Managers, as a result, have oftentimes been reluctant to engage in external CSR communication and it remains for some the “missing link” in CSR practice (Dawkins 2004, p. 108). The opportunity for researchers here is to examine and determine effective CSR communication strategies that are sufficiently believable and authentic to achieve the firm’s goals, and which are carefully attuned to different contexts, problems and stakeholder groups. A major challenge though will be in establishing what ‘effective’ really means here in terms of CSR communication. In particular, researchers will have to wrestle with the question of whether firms are looking to inform or respond to stakeholders (as befits their functionalist conception of communication here), or whether they are seeking to open up communications with stakeholders, which might invite a more involved or embedded (i.e. constitutive) understanding of the role of CSR communication. The premise that more dialogic, co-creative forms of CSR communication might under certain conditions be ‘more effective’ in communicating with external stakeholders (see Morsing and Schultz, 2006) runs the risk of alienating both some practitioners (who would prefer to exercise control over the meaning attached to CSR communication) and researchers (who might be locked into a

functionalist mindset that regards communication as a way to reveal (rather than construct) the CSR identity of companies).

New research in this domain should therefore seek to develop more refined conceptions and metrics of outcomes and impacts with respect to CSR communication.

For example, concepts of authenticity have been poorly theorized to date in the CSR communications literature, yet have a rich tradition in areas of research such as tourism (Olsen, 2002) and have even served as the focal point for a special issue of the *Journal of Management Studies* (Jones, Anand and Alvarez, 2005). Indeed, efforts to develop more refined conceptualizations of authentic CSR communications could usefully serve as an important bridge between different literatures, given the centrality of the concept to a number of emerging debates.

Another candidate for enhanced metrics of CSR communication impact in the area of CSR Identity is the concept of legitimacy. Although a far better developed concept than authenticity in the extant CSR communication literature, legitimacy remains under-developed relative to its potential, particularly in terms of its empirical operationalization (see Schultz et al., 2013). Even in the social accounting literature, where legitimacy theory has become the dominant theoretical perspective, legitimacy has primarily been operationalized as a motivation for social disclosure rather than as a distinct, measureable outcome (see Deegan 2002). Therefore, although we have good evidence that CSR communications can indeed be understood as legitimacy-seeking practices, we lack theoretical and empirical precision around the specific impacts that such communications actually have on legitimacy. Future research is needed to conceptualize legitimacy as an outcome of CSR communication, to operationalize it as a

dependent variable, and to explore the (discursive) processes through which legitimation occurs (e.g. Vaara and Tienari, 2008). A promising example is provided by Aerts and Cormier (2009) in their analysis of the effects of environmental communications on what they call 'media legitimacy'.

A third important area for further research in area of CSR Identity centers on the role of networks and network analysis. It has been well established that firms are embedded in networks of stakeholders and that these networks are at least in part formed and influenced through communication (Rowley, 1997). However, almost all functionalist accounts of external CSR communication to date have tended to focus on dyadic relationships between firms and a specific stakeholder or stakeholder group rather than communicative interactions within the broad stakeholder network (Vaaland et al., 2008). Network analysis may provide an important bridge between the disparate CSR communication literatures by providing a common conceptual and empirical platform for understanding CSR communication across multiple audiences. Initial forays into network analysis of CSR communication have demonstrated some of this promise, for example, by examining responses to CSR communication in social media (Fieseler et al., 2010) and the network roles and linkages found in CSR policy networks (Nielsen and Thomsen, 2011). However, much work needs to be done in refining and extending the theoretical and empirical contributions of network analysis in this respect, particularly within a CSR communicative context.

CSR Image

Finally, research on *CSR Image* will also focus on external communications about CSR,

but here researchers will begin with the assumption that any attempt to inform or persuade external publics that there is a single incontrovertible reality about the firm's CSR practices or performance is untenable. While firms may attempt to create a CSR image, this does not correspond with a 'real' identity, but rather is one of many alternate or competing versions that circulate in and around the firm and its stakeholders. The task for researchers will be to reveal CSR as a fluid and discursive field of contestation amongst a multitude of stakeholder voices and move away from the functionalist biases that have dominated CSR communication enquiry (Schultz et al., 2013).

This recognition of the multiplicity of CSR meanings offers some interesting opportunities for researchers in going beyond simply describing these battles over meaning, and leveraging such analysis to examine how different meanings of CSR are used to provoke, shape or preclude certain forms of action on the part of companies and their stakeholders. That is, CSR communications can also reveal implicit, and often even explicit, attempts to redefine what 'socially responsible' means and to demarcate in the division of labour between governments, companies, civil society organizations and individual citizens (or consumers) in achieving 'socially responsible' outcomes. For example, corporate CSR communications have been shown to be part of the discursive struggle over the meaning of 'sustainable development' (Livesey, 2002a) to construct what it means to be a 'responsible consumer' (Caruana and Crane, 2008), and more fundamentally to "reconstruct the interface between business and society" (Livesey and Kearins, 2002, p. 234). More systematic analysis of these communicative dynamics and their material impacts on beliefs and behaviour is clearly called for if we are to understand better the theoretical and practical implications of these discursive struggles

that surround interpretations of CSR. Developments afforded by information and communication technologies (ICT) may continue to offer valuable empirical windows into these processes of negotiation between organizations and their stakeholders.

One promising avenue for advancing this area of literature would be through the application of Foucault's concepts of governmentality and responsabilization. That is, CSR communication can be understood as informing the emergence of self-government and the formation of subjectivity on the part of individual actors. This type of theoretical approach to understanding the implications of the discursive field of CSR has begun to be used to study CSR phenomena across a range of disciplines including OS (Vallentin and Murillo, 2012), consumer research (Giesler and Veresiu, 2014) and CSR (Bookman and Martens, 2013). As such, the approach offers the potential for establishing some common theoretical ground in the area of CSR Image and extending our understanding of the contested terrain of CSR in important new ways. For example, Giesler and Veresiu (2014) clearly demonstrate how participants in the World Economic Forum actively create consumers as moral subjects, yet the precise communicative strategies that enable this remain unexamined.

More broadly, there is significant unrealized potential for theories of power, discourse and hegemony to be brought to bear on CSR Image research, offering up new roads for enhanced theoretical and normative insight. To date, the CSR communications literature has tended to adopt a largely uncritical approach, particularly premised upon consensus-building within more political conceptions of CSR (Scherer and Palazzo, 2007). However, perspectives from critical management studies (Nyberg, Spicer and Wright, 2013), accounting (Unerman and Bennett, 2004) and marketing (Prasad and

Holzinger, 2013) that shed light on the power relations that are enabled/disabled and revealed/concealed by CSR communications show considerable promise in connecting the different streams of literature and developing richer insights into the power issues at play in discursive contestation around CSR. Indeed, illuminating both the detriments and *benefits* of disintegrative and dissensual CSR communication (Castelló et al., 2013; Schultz et al., 2013), between internal and external constituents, may offer valuable empirical insights into the dynamics of CSR communication in increasingly networked societies.

Research Spanning Multiple Domains of the 4Is

Finally, we feel it is important to note that not all future research need be contained within a single domain of the 4Is framework. Indeed, there is a danger here in replacing the extant disciplinary silos in CSR communications research with a new set of silos based on the domains of CSR Integration, CSR Interpretation, CSR Identity, and CSR Image. There is considerable untapped potential for developing interdisciplinary research that spans these domains.

The most obvious candidate for such domain spanning is research that traverses the vertical axis of internal and external audiences. To date, CSR communication research “as a means of linking external and internal stakeholders has been under-explored” (Morsing, 2006, p. 171). As we noted above, however, research developed in the field of marketing to understand the response of consumers to CSR communication (CSR Identity) can be extended to internal audiences (CSR Integration). Likewise our suggestion to extend research on communicative democracy from external to internal

audiences could also provide a fruitful basis for comparison and evaluation of different degrees of democracy across stakeholder groups, as well as human and non-human agents (Schoeneborn and Trittin, 2013). This would further blur the dominant ‘inside-outside’ boundary in CSR communications scholarship.

However, researchers looking to span internal and external audiences need to be mindful of the different communicative and cultural contexts at play. For example, in relation to democracy, there are different mechanisms through which internal and external stakeholders are able to give voice and participate in corporate decision-making (see Crane, Matten, and Moon, 2004). Therefore, what we mean by ‘democracy’ may be significantly different in each context (Fitchett, 2005).

A similar case can be made for scholarship based on constitutive conceptions of CSR communication that traverses internal and external audiences. For instance, theories of sensemaking have to date only been substantially deployed to explore internal meaning making around CSR (e.g. Basu and Palazzo, 2008) – i.e. CSR Interpretation – but could also be extended to explore how such internal CSR meaning influences external sensegiving – i.e. how CSR Interpretation shapes CSR Image. Likewise the impacts of CSR communications intended for external audience on internal meaning making through ‘autocommunication’ (Morsing, 2006) and ‘identity work’ (Costas and Kärreman, 2013) among employees have been little explored to date.

With respect to the potential for multi-paradigmatic research that spans functionalist and constitutive domains, there are much more substantial barriers in place given that researchers would have to straddle different fundamental ontological positions regarding the role of communication in either reflecting and constructing reality.

However, a number of scholars have made a case for the possibility of multiple-paradigm research and its potential for enriching theory development (e.g. Hassard, 1991; Lewis and Grimes, 1999). This suggests that there may be advantages in conducting research that uses both views of communication as distinct lenses with which to provide a more complex, multi-faceted view of CSR communication. To date, the literature is characterised almost entirely by those who Hassard and Keleman (2002) would label 'protectionists' in that they seek to preserve their own paradigmatic view of CSR communication, and engage in paradigm battles with those holding alternative views. However, the potential for more 'pluralist' approaches remains unexplored. As an exemplar of a 'multiparadigm review' (Lewis and Grimes, 1999), it is hoped that the current article will itself spur further attention to pluralist scholarship in CSR communication and give rise to novel multiparadigmatic theory building.

CONCLUSION

Research on CSR communications is burgeoning across management scholarship. Such research is critical to uncovering key aspects of the relationship between organizations and their stakeholders in contemporary society, and also in providing insight into how CSR meanings, expectations and practices are negotiated (Basu and Palazzo, 2008; Bhattacharya, Sen and Korschun, 2011; Swaen and Vanhamme, 2005). To date, however, the CSR communication literature has proliferated without any real sense of cohesion, and with little attempt to build on insights from across its wide variety of sources and disciplinary roots. This paper has provided a timely and comprehensive review of the literature with the goal of examining, organizing and evaluating the pool of knowledge in

the emerging field of CSR communication and providing a solid foundation for further research.

Our analysis has highlighted the critical convergences and divergences in understandings of CSR communication across management research in CSR, organization studies, corporate communications, social accounting, and marketing. It has also illuminated the dominant assumptions regarding audience (internal/external) and purpose of CSR communication, as well as identified which theories have been utilized in the extant literature and the underlying epistemological and ontological assumptions (functionalist/constitutive) that drive features of CSR communication across the five fields. It is evident that the dominant, technocratic view of CSR communication focused on goal attainment and based on a functionalist, transmission model of communication is both evolving into a more dialogic and democratic framings as well as being challenged in many areas by constitutive conceptions of communication that emphasize polyvocality and contested meaning making around CSR communication.

A significant contribution of our paper has been to introduce the 4Is model that provides a framework to organize future research questions on CSR communication. The four areas of focus – CSR Integration, CSR Interpretation, CSR Identity, and CSR Image – each present their own unique opportunities and challenges for researchers. Taken together they show that there remain many critical unanswered questions, and that, as a “field in transition” (Schneider et al., 2007), CSR communications research is rich with potential. Rather than present the 4Is as new silos for CSR communications research, we instead invite scholars to take these four areas forward through further theoretical and empirical investigation both across and between multiple dimensions of the 4Is

framework. We see rich potential for a further blurring of the boundaries between internal and external orientations of CSR communication and advocate pluralist, multiple paradigmatic research that spans both functionalist and constitutive conceptions of CSR communication. In doing so, theory development around the broad field of CSR communication can continue to flourish while converging around a common core.

Table I: Included Articles

| <i>Subject-Specific Journals (Number of Included Articles)</i> | | | | | |
|---|--|--|--|--|--|
| CSR | Organization Studies | Corporate Communication | Social Accounting | Marketing | Management |
| <i>Business Ethics: A European Review*</i> (6) | <i>Human Relations</i> (2) | <i>Communication Theory</i> (1) | <i>Accounting, Auditing & Accountability</i> (5) | <i>European Journal of Marketing</i> (7) | <i>Academy of Management Journal</i> (0) |
| <i>Business Ethics Quarterly</i> (1) | <i>Organization</i> (8) | <i>Corporate Communications: An International Journal*</i> (6) | <i>Accounting, Organizations and Society</i> (7) | <i>Journal of the Academy of Marketing Science</i> (4) | <i>Academy of Management Review</i> (14) |
| <i>Business and Society</i> (0) | <i>Organization and Environment*</i> (1) | <i>Journal of Business Communication*</i> (3) | <i>Accounting Review</i> (2) | <i>Journal of Consumer Research</i> (1) | <i>California Management Review</i> (1) |
| <i>Corporate Social Responsibility and Environmental Management</i> (3) | <i>Organization Science</i> (0) | <i>Journal of Communication Management*</i> (2) | <i>Critical Perspectives on Accounting*</i> (3) | <i>Journal of Marketing</i> (4) | <i>International Journal of Management Reviews</i> (2) |
| <i>Journal of Business Ethics</i> (22) | <i>Organization Studies</i> (8) | <i>Management Communication Quarterly</i> (5) | <i>Journal of Accounting and Public Policy*</i> (0) | <i>Journal of Marketing Communications*</i> (2) | <i>Journal of Management Studies</i> (5) |
| Total Articles | 32 | 19 | 17 | 17 | 22 |
| Total | 125 | | | | |

* Denotes journals that obtained an impact rating of less than one in Thomson Reuters Citation Report (2014). Such journals were included due to subject specificity – i.e. we expected them to feature CSR communication research due to their core focus areas.

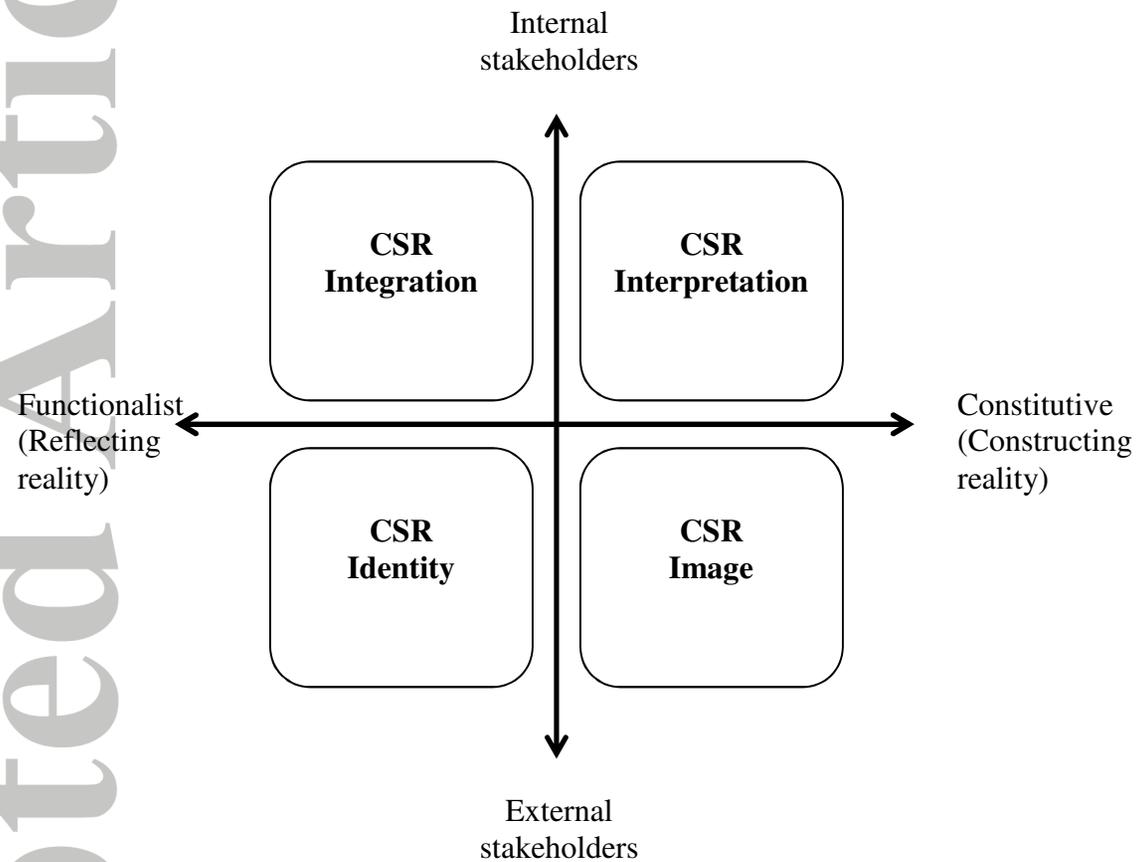
Table II: Included Books

| <i>CSR Communication Books (Publication Date)</i> | |
|--|-----------|
| <i>Communication Yearbook 24</i> | (2000) |
| <i>Corporate Social Responsibility: Readings and Cases in a Global Context</i> | (2013) |
| <i>Governance and Social Responsibility: International Perspectives</i> | (2011) |
| <i>Leveraging Corporate Responsibility: The Stakeholder Route to Maximising Business and Social Value</i> | (2011) |
| <i>Managing Corporate Social Responsibility: A Communication Approach</i> | (2012) |
| <i>Oxford Handbook of Corporate Social Responsibility</i> | (2008) |
| <i>The Handbook of Communication and Corporate Social Responsibility</i> | (2009) |
| <i>The New Handbook of Organizational Communication: Advances in Theory, Research and Methods</i> | (2001) |
| <i>Unfolding Stakeholder Thinking (Volumes 1 & 2): Relationships, Communication, Reporting and Performance</i> | (2002/3) |
| Total | 10 |

Table III. CSR Communication Research in Five Streams of Literature

| <i>Literature</i> | <i>Audience (Internal/ External)</i> | <i>Purpose</i> | <i>Dominant Theory</i> | <i>Dominant Paradigm (Ontological/Epistemological)</i> |
|-------------------------|--|--|--|---|
| CSR | <i>External</i> | <ul style="list-style-type: none"> • <i>Stakeholder management</i> • <i>Image enhancement</i> • <i>Sensemaking</i> | <ul style="list-style-type: none"> • <i>Legitimacy theory</i> • <i>Stakeholder theory</i> | <ul style="list-style-type: none"> • <i>Major: Functionalist</i> • <i>Minor: Constitutive/Normative</i> |
| Organization Studies | <i>Internal</i> | <ul style="list-style-type: none"> • <i>Identity and meaning creation</i> | <ul style="list-style-type: none"> • <i>Communications theory</i> • <i>Symbolic interactionism</i> | <ul style="list-style-type: none"> • <i>Major: Constitutive</i> • <i>Minor: Functionalist</i> |
| Corporate Communication | <i>External</i> | <ul style="list-style-type: none"> • <i>Image enhancement</i> | <ul style="list-style-type: none"> • <i>Communications theory (especially information processing model)</i> | <ul style="list-style-type: none"> • <i>Major: Functionalist</i> • <i>Minor: Constitutive</i> |
| Social Accounting | <i>External</i> | <ul style="list-style-type: none"> • <i>Legitimacy and accountability</i> | <ul style="list-style-type: none"> • <i>Legitimacy theory</i> | <ul style="list-style-type: none"> • <i>Major: Functionalist/Constitutive</i> • <i>Minor: Normative</i> |
| Marketing | <i>External</i> | <ul style="list-style-type: none"> • <i>Image enhancement</i> • <i>Attitude and behavioural change</i> • <i>Identity and meaning creation</i> | <ul style="list-style-type: none"> • <i>Organizational identification theory</i> • <i>Stakeholder theory</i> | <ul style="list-style-type: none"> • <i>Major: Functionalist</i> • <i>Minor: Constitutive/Normative</i> |

Figure 1: The 4Is Model of CSR Communication Research



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