

Linking Cultural Dimensions and CSR Communication

Emerging Research and Opportunities



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Linking Cultural Dimensions and CSR Communication:

Emerging Research and Opportunities

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Foreword

The book presents theoretical considerations on the theme of Corporate Social Responsibility (CSR) communication and presents empirical research that explores the link between the latter and the cultural dimensions. Previous studies, thus far, have focused on analysing the influence of culture on how organisations strategically and operationally develop concepts such as CSR, ethics, corporate non-financial performance and sustainability, often achieving conflicting results.

To broaden and deepen the results obtained from these previous investigations, and to achieve the critical purpose of the book, it was necessary for this work to take into account the results achieved in the field of culture by Hofstede (1980), as considered “undoubtedly, the most significant cross-cultural study of work-related values” (Bhagat & McQuaid, 1982, p. 663).

The volume aims to evaluate how three of six dimensions proposed and analysed by Hofstede, in his 1991 study *Cultures and Organisations: Software of the Mind*, reflected in the contents of CSR, communicated in corporate WebSites, vary between organisations set in the Asian areas compared to other business realities present in different continents (Europe, America, Oceania).

As a result of Hofstede’s study of cultural dimensions, a coding scheme was created to determine the strength of the impact of culture on contents of CSR communication proposed in the different sections of corporate WebSites. A quantitative content analysis was conducted on 352 multinational WebSites that appear on the list of organisations considered as ‘sustainable’ by the Dow Jones Sustainability World Index (DJSWI) and the Hang Seng (Mainland and HK) Corporate Sustainability Index (HSMHUS). This analysis is the result of the institutional and research activities carried out by the Sustainability Communication Center (SCC), at the Department of Social, Politic and Communication Sciences of the University of Salerno, to whom the author belongs.

The work is divided into two parts. The volume begins by summarising the key elements of Hofstede's reflection on cultural dimensions. This involves addressing some fundamental issues, such as, what are the characteristics of each dimension and what differentiates the organisational culture from the theme of the culture explored in generic terms. In addition, in this section of the work, the concepts of Business Ethics, CSR and Sustainability are clarified, focusing on the elements that these theories have in common and on what, instead, distinguishes them. Subsequently, the concepts of CSR communication and stakeholder engagement are introduced, presenting some useful tools to measure and increase it. Finally, previous studies are discussed that focused on the analysis of the impact of culture on CSR communication.

These reflections are enriched by the empirical research proposed in the second portion of the book, whereby the author focuses on the method used, the quantitative content analysis. Lastly, the coding scheme, the achieved results and both theoretical and managerial implications are presented. Based upon the research, guidelines are identified to allow managers, in areas dedicated to sustainability and communication, interested in promoting their commitment in the field of CSR, to evaluate whether to adapt CSR communication to the culture of a specific country or to aim reaching a global language typical of the 'Internet culture'.

The volume proposing a mixture of theory and practice aims at reaching primarily doctoral, postgraduate, graduate, and final year undergraduate students in communication, business and marketing, it is however suitable for both managers and decision makers around the world too.

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Foreword

Over the past 40 years, there has been and is a deepening and widening interest in cultural perspectives relative generally to all areas of international marketing, and with growing import in the domains of corporate and marketing communication. Since the 1990s there has been burgeoning interest in corporate social responsibility also. The importance is attested to by literally hundreds, perhaps thousands, of academic and practitioner articles and books, with the author being a significant contributor.

Of all names to be conjured with, Hofstede's work, originally published in the 1980s, served and is still serving as a remarkably strong and robust foundation for future research. In this monograph, by a most able scholar, Hofstede's cultural dimensions are juxtaposed with CSR both conceptually and empirically in a significant and interesting manner.

The chapter titles and outlines – mapping the cultural dimensions' field, noting trends in business ethics, CSR and sustainability, stakeholder engagement and CSR communication, serve to stimulate and renew enthusiasm in these vital subject areas. Via well-developed empirical research, the author extends these fields and domains leading to several new, exciting insights.

I find it insightful to note that, at the time of the research, that Hofstede's cultural dimensions and online CSR communication seemed to belong strategically to differing analytical levels, the first being now innate, intuitive and diffusive, the latter far more planned, intentional and rational. Cultural elements need to be analysed as social elements, while CSR communication on corporate websites should be tackled as strategic features. I find this to be challenging intellectually and practically in terms of application to national, international, multinational and global businesses. It would apropos to revisit the research method, and re-apply it, perhaps once every five years to see whether there is a greater rapprochement between the two topics and whether the focus on differing analytical levels has altered. I also speculate as to

whether ‘independency’ may be moving more in favour of interdependency as businesses move further into the turbulent waters of the 21st century.

This monograph provides a useful addition to the literature on CSR and cultural dimensions which is needed at this time. It makes for interesting reading, and I am pleased to see the incorporation of research design which will prove valuable to scholars in these and related domains.

A well-known scholar in marketing and communications, Dr. Palazzo’s work will find welcome space either in electronic or book copy form to scholars around the world. I welcome this new text and look forward to seeing it published.

Philip J. Kitchen

Salford University, UK & University of Nancy, France

Preface

When taking Hofstede's cultural perspective, initially developed in 1980 into consideration, it is difficult to disagree with Bhagat and McQuaid (1982) in their assertion that it is "undoubtedly, the most significant cross-cultural study of work-related values" (p. 663).

Throughout the last four decades, many other studies have attempted to analyse the important role played by culture in business (Hickson & Pugh, 1995; Inglehart, 2018; Luthans & Doh, 2018; Minkov, 2018).

The research in the area became more significant when Hofstede (1980, 1991) explored culture within the IBM Company, and when Peters and Waterman (1982) introduced the concept of organisational culture as a phenomenon that affect corporate performances and investigated the way it is perceived by stakeholders.

Prior to these explorations, many researchers referred to the approach of organisational culture, while avoiding to propose a proper definition (Ajiferuke & Boddewyn, 1970; Turner, 1971; Turner, 1977). For this reason, the concept has been interpreted similar to that of a branch of corporate strategy, as a tool of communication strategy and as if it was included in the personal managers' values and principles (Pettigrew, 1979; Kroeber & Kluckhohn, 1952).

Following this initial exploration, scholars began to feel the need to give meaning to the concept (Van Maanen & Schein, 1977). However, culture, as several other social issues, is par excellence not easily defined. In fact, it is difficult to find culture's boundaries and peculiarities due to the fact that it is hard to assess and measure this concept as it is based on subjective and intangible elements (Hall & Saias, 1980). Nevertheless, that should not serve as an excuse to remain unconcerned about social concepts and their identification.

Bartels (1967) was one of the first researchers to focus on the importance of defining culture, finding the features of the concept within the field of decision-making and ethics. Bartels recognised different criteria for

the definition and analysis of cultural differences, in order to achieve an understanding of culture. Throughout his work he refers to factors such as: law; religion; individualism; national identity and loyalty; ethnocentrism; relation of individual with state; personal values, customs and mores; nature of power and authority; rights of property (Bartels, 1967).

Other studies which initially presented organisational culture as a business occurrence during the 1980s, were Ouchi (1981), Pascale and Athos (1982), Deal and Kennedy (1982) and Peters and Waterman (1982). In particular, Ouchi (1981), Pascale and Athos (1982) highlighted that the economic triumph of many Japanese businesses could be accredited largely to the culture developed inside the companies.

Moreover, Deal and Kennedy (1982), Peters and Waterman (1982) mentioned studies leveraged upon the idea that culture was the key aspect in improving corporate performance and that culture could be, to some extent, managed in order to strengthen a company's competitive advantage.

In this area of research, U.S. managers were looking for practical suggestions and contributions in order to achieve and maintain success over a period of time where the Japanese competition was increasingly putting America's leadership in danger.

These books proposed the concept of organisational culture also to scholars, who were interested in giving major emphasis to interpersonal and symbolic aspects - seen as the soft side of management. This face of the business field requires that academics pay more attention to in-depth and qualitative studies of the organisational life, instead of focusing only on functional and technical aspects, proposed as the hard side of management that could be numerically quantified and empirically tested.

This trend of the exploration of qualitative, symbolic and intangible aspects of organisations and management encouraged, among others, the development of a considerable amount of literature concerning leadership as well, which resulted in it being a topic strongly influenced by culture and cultural features (Chhokar, Brodbeck & House, 2013; Krapfl & Kruja, 2015). As a result, through the analysis of leadership, culture became an important element as it was able to affect many aspects of business life. This was particularly true due to the fact that organisations, throughout their lifespan, interact with all sorts of stakeholders, from customers, competitors, and governors, to employees, suppliers, and retailers. It is important to recognise that each of these relationships is based on different cultural values and principles (Kwantes & Boglarsky, 2007).

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For this reason, cross-cultural studies have become increasingly pertinent, as they have been capable to give insights to management in terms of practices and new tactics that can be implemented to differentiate organisations from competitors. Many cross-cultural studies, however, including those developed by Hofstede, have been attacked due to the fact that they couldn't offer a precious contribution in term of practical guiding principles. There is thus a strong need to develop empirical research capable of adding to the analysis of the different dimensions of culture, theoretical and managerial insights at the same time.

As a basis for these considerations, this book highlights that, in current times it is very important to analyse the concepts of organisational culture and cultural dimensions within fields of research that are strongly related, such as corporate social responsibility (CSR) and business ethics and sustainability.

THE CHALLENGE TO STUDY CULTURAL DIMENSIONS WITHIN THE FIELD OF CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION

Modern organisations are expected to be socially responsible, regardless of the industry sector or country to which they belong. The age of economic globalisation, increased efficiency in information transfer, and the shared desire to make the world a more sustainable place for everyone, have pushed stakeholders to be more demanding about CSR strategies and tactics (Singh & Matsuo, 2004; Husted & Allen, 2006).

Interestingly, it has now become clear that companies, in both developed and developing economies of the world, are aware about the fact that they have huge social responsibilities. This is certainly a step in the right direction (Pedersen, 2006; Russo & Perrini, 2010). Indeed, what was before an unusual point of view toward the role played by business in society, has now turned to be considered a specific benchmark. Today, almost every leading U.S. company has broadened the extent of its investments to include huge assets for different social, moral and ecological practices. The same is also happening, step by step, in other areas of the world were companies have less resources to invest in boosting ethical strategies (Epstein, 2018).

This paradigmatic shift of perspective is generally the consequence of growing business prospects. Proof of this drift can be found in the evaluations of organisational ecological abilities, which now impact billions of dollars of

socially mindful investments (Christofi, Christofi & Sisaye, 2012). In order to compete in today's worldwide marketplace, companies are progressively accepting that socially mindful practices are vital to select professional expert workers, attract social investors and stay away from undesirable media attention.

On the other hand, it is still true that the conviction that organisations have obligations beyond their clients and shareholders is not generally held in all nations of the world (Jamali & Karam, 2018). In the contemporary CSR stage, many academics and practitioners contend that finance - not reinvested in the organisation, but assigned to social wellbeing, involves causing problems to some key stakeholders as these incomes belong, first of all, to shareholders (Friedman, 1962; Daudigeos & Valiorgue, 2011).

Moreover, other scholars highlight that companies are often not well prepared to deal with social issues as such duty involves that an organisation has to manage tasks that it is not ready to pay necessary attention to (Vogel, 2007). Evidently, if the company results to be not well prepared to deal with social and environmental issues as it is with economic matters, this could be perceived by stakeholders in a negative way. CSR efforts may additionally create instability for a company which would like to be socially considered as sustainable (Kim, Kim & Qian, 2018).

In addition, extensive usage of CSR has often caused problems of greenwashing to organisations, due to the fact that the nature of corporate social responsibility is difficult to be fully understood by the public, which, instead, are more prone to view it with scepticism (Mahoney, Thorne, Cecil & LaGore, 2013). What is undoubted is that when an organisation decides to invest in CSR it is essential for this company to communicate the efforts made in improving social and environmental situations (Sen & Bhattacharya, 2001).

Giving centrality to the role played by CSR communication helps stakeholders to comprehend how the significance of CSR is being developed and how it is being implemented by organisations in order to accomplish strategic corporate objectives (Ihlen, Bartlett & May, 2011).

A second point concerning the centrality of communication in the area of CSR can be summarised by posing the question: Is communication urgent in CSR field?

Several managers argue that CSR communication is not a fundamental strategy as it cannot always be seen as advantageous for organisations and it might raise cynicism (Lindgreen & Swaen, 2010). There are reasonable concerns towards picking a minimalist approach in relation to CSR communication, considering it as a marginal tool (Morsing, Schultz & Nielsen, 2008). While

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other researchers on the other hand highlight that it is not possible to have CSR without CSR communication (Ziek, 2009).

Surely, communication and CSR are both approaches that are strongly influenced by culture and organisational culture (Peng, Dashdeleg & Chih, 2014). For this reason, over the past years, a growing amount of comparative studies have been released, seeking to identify the role played by cultural dimensions in CSR engagement, performance and communications (Thanetsunthorn, 2015; Ki & Shin, 2015).

Nevertheless, culture, considered as an antecedent of CSR, has until now, gained circumscribed attention in literature in comparison to the importance granted to financial performances and the examination of many other organisational and industrial variables related to CSR and sustainability (Du, Bhattacharya & Sen, 2010).

Among these limited studies, there are several relevant empirical studies that found a relation between culture and CSR. Needless to say, an extensive and concrete evidence of this link has not been shown (Woo and Jin, 2016). This is mainly due to the fact that results of past literature are developed thanks to the analysis of few geographic areas at time, while, in order to have a wider perspective, there is the need to use larger samples of countries (Franke & Nadler, 2008).

On the other hand, it must be said that, in identifying a relation between cultural values and CSR communication, other researchers highlight that it is proper to take in consideration that they are issues that belongs to different levels (Cunha, 2007). In fact, CSR communication, as well as, other strategic decisions, are characterised by features of intentionality, rationality, intuition and inventiveness (Mintzberg & Westley, 2001), while culture is intrinsic and innate in each specific country (Aharoni, 1966).

Taking these premises into consideration, this book places interest on Hofstede's cultural dimensions in order to find out if they influence CSR communication and contents embedded in corporate WebSite or if these need to be considered as factors that affect societies and not strategic issues such as CSR features.

To fill the gap this book presents a research which proposes a comparison between the Asian context and other countries in the world, attempting to demonstrate that, the current state of corporate communication and cultural dimensions play an important role but on two different levels. Asia has been selected for comparison as growing attention is being focused on CSR, as expressed in industry regulations such as the development of voluntary guidelines to CSR, codes of conduct, etc. The empirical research proposes

a coding scheme to analyse cultural impact on CSR communication content disclosed on WebSites, based on Hofstede's cultural dimensions. Following this, a quantitative content analysis of WebSites of 352 organisations from different geographical areas was conducted.

This book presents a mixture of theory and practice with a focus on effective empirical research which aims to reach primarily doctoral, postgraduate, graduate, and final year undergraduate students in communication, business and marketing. This text will also serve as a point of reference or resource for professionals and individuals responsible for CSR, communication and marketing within corporations or non-profit organisations.

ORGANISATION OF THE BOOK

This book is organised into six chapters, with a brief description of each of the chapters follows:

Chapter 1 identifies the existing challenges in the management of culture and cultural dimensions. The chapter sets the scene for discussions presented by various authors. In particular, the chapter identifies the main limitations and challenges linked with Hofstede's framework.

Chapter 2 presents an overview of important concepts such as business ethics, CSR and sustainability. The author argues that the development of these topics shows several features in common but, at the same time, they reflect the challenges of a society that is constantly changing also in terms of ethical issues.

Chapter 3 highlights debates concerning the development of CSR communication and stakeholder engagement. The author examines some challenges in ethical management of communication, considering these challenges as the result of a new and renewed interest for stakeholders. The overall aim of the chapter is to consider moral issues pertaining to dealing with different stakeholders, who have been empowered thanks to new technologies and global trends.

Chapter 4 reviews other studies that, until now, have attempted to link cultural dimensions and CSR communication. The author argues that cultural values have to be the bases on which businesses and CSR strategies are developed as they allow organisations to arrange long-term sustainable relationships with all relevant stakeholders.

Chapter 5 presents information concerning empirical research. The author states that the presented study evaluates how Hofstede's cultural dimensions,

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reflected in CSR content, vary between companies settled in the Asian context and other organisations in the world.

Chapter 6 concludes and presents insights as to what it means to manage CSR communication in international corporate WebSites. The main result of the research focuses on the independency of CSR communication on corporate WebSites from cultural dimensions.

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Chapter 1

Mapping the Field: Cultural Dimensions Explored by Hofstede

ABSTRACT

Hofstede's investigation of culture and cultural dimensions is the most widely cited research in the analysis of topics related to the field. How the author presented his work had an impact in the past, and still has an impact on today's scholars and practitioners who, thanks to its dimensions, are able to implement a framework that helps to deepen processes of cross-cultural relationships. However, such innovative research has often been criticised by the same academics that were putting it into practice. On the other hand, many scholars consider his work to be a milestone. This chapter reviews Hofstede's cultural dimensions and explores both sides of the argument, summarising the pros and cons of applying his approach to ethics and sustainability. The work also recommends areas for further discussion and research, as three of the dimensions proposed by Hofstede will become foundation for the development of the remainder of this book.

INTRODUCTION

In order to highlight the main studies that form the basis for this book, it is essential to present an overview on culture and the role it plays in the management field. Culture is a “multi-layered” issue. It includes deep-rooted and long-lasting principles, cognitive artefacts and symbols, collective

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procedures and arrangements, “and shared doings and sayings” (Inglehart, 2018; LeVine, 2018; Hickman & Silva, 2018; Luthans & Doh, 2018).

Many authors focused on the cultural perspective of organisations (Turner, 1971; Pondy & Mitroff, 1979; Pettigrew, 1979; Louis, 1980a, b; Whorton & Worthley, 1981) without presenting a proper definition of the topic. Others, instead, took into consideration the symbolic activity typical of cultures (Peters, 1978; Pfeffer, 1981; Smircich & Morgan, 1982), or decided to follow in the footsteps of a culture, exploring stories, legends, ceremonies, and myths developed inside and outside the boundaries of organisations (Mitroff & Kilmann, 1976; Dandridge, 1979; Dandridge, Mitroff, & Joyce, 1980; Wilkins & Martin, 1980; Martin & Powers, 1983; Trince & Beyer, 1983).

On the other hand, according to Schwartz and Davis (1981), Deal and Kennedy (1982) and Kilmann, Saxton and Serpa (1985), organisational culture could be also considered as a tool or a tactic in the “managerial kitbag”: this implicates that culture should be seen as a factor that can be managed by organisations, as it is considered a metaphor or an essential means for conceptualising organisations’ viewpoints (Smircich, 1983).

This is not considered to be possible if Nicholson (1984) and Schein (1984; 1988) are taken into account, as they believed that culture was not something an organisation has, but something that an organisation is. Their perspective was that management could not control culture, nor cultural dimensions, features, or components, as management needed to be seen as part of a culture. In this sense, each organisation has its own cultural identity. Nevertheless, this does not mean that organisational culture does not exist. It is real and is important, thus it must still be defined and assessed.

Other scholars (Sathe, 1983, p. 7) trying to identify culture inside organisational borders suggested that it is a “multi-layered” issue, as it includes deep-rooted and long-lasting principles, “cognitive artefacts and symbols, collective procedures and arrangements, and “shared doings and sayings”. Thus, organisational culture is set when groups of individuals can, in spite of their peculiar differences, instinctively evaluate in a common and universal manner how their organisation can be distinguished from the environment (Harste, 1994). In order to find the features of organisational cultures, Schein (1984) and Hofstede, Neuijen, Ohayv and Sanders (1990) suggested the necessity of paying attention to broader national, racial, and religious cultures, while, Turner (1971) and Schein (1984) looked at organisational culture as giving attention to a learned and shared set of responses to the organisational environment, tasks, and issues.

Sinclair (1991; 1993) studying culture, decided to explore the concept from a different angle, one of the public. Organisational culture is, then, what the public believes about how things work in the organisation, and the behavioural and physical results of this shared and diffuse thinking. Following this viewpoint, organisational culture can be linked to legitimacy. Culture is an effective device for marketing the organisation and for legitimating “managerial prerogatives” (Gowler & Legge, 1983, p. 198).

The whole field of study was totally renewed when Hofstede (1980; 1991) introduced his framework on culture. This does not mean that all the identified features and definitions of culture were erased when Hofstede’s cultural dimensions were explored. Actually, many elements and facets considered in the past are still playing an important role, but the author succeeded in introducing a new perspective that had not previously been taken into account.

Starting from these considerations on culture, organisational culture, and its main aspects and definitions, this chapter concentrates on the research provided by Hofstede, its implications and potential applicability, and on the critiques and appraisals of his cultural dimensions.

BACKGROUND

Organisational Culture

All the presented definitions, features, and approaches (Table 1) demonstrate that there is an evolution in the analysis of the selected concept. Even Hofstede eventually changed his way of viewing organisational culture. Initially, he considered it as a “collective programming of the mind, which distinguishes one group from another” (Hofstede, 1980, p. 25). Later, he highlighted that organisational culture is a “mental programming (...) patterns of thinking and feeling and potential acting” (Hofstede, 1991a, p. 4). What did not change in the two definitions is the reference to the term “programming”. Organisational culture is not an issue that is straightforwardly obtained. It is a gradual procedure that implies influencing and being influenced by a specific environment.

Summarising all the listed definitions, it is possible to say that culture consists of: interiorising values; beliefs; attitudes; sharing rituals; adopting a jargon; regular practices; playing role models; understanding symbols; ceremonies; myths; stories; legends, and artefacts. These “components” of

Table 1. Different viewpoints, definitions, and features of organisational culture

Different Viewpoints, Definitions and Features	Author(s)
Focus on cultural perspective of organisations.	Turner, 1971; Pondy & Mitroff, 1979; Pettigrew, 1979; Louis, 1980; Whorton & Worthley, 1981
Culture as a symbolic activity in the management field	Peters, 1978; Pfeffer, 1981; Smircich & Morgan, 1982
Culture as part of organisational stories, legends, ceremonies and myths	Mitroff & Kilmann, 1976; Dandridge, 1979; Dandridge, Mitroff & Joyce, 1980; Wilkins & Martin, 1980; Martin & Powers, 1983; Trince & Beyer, 1983
Organisational culture is set when groups of individuals can, in spite of their peculiar differences, instinctively evaluate in a common, universalising manner how their organisation can be distinguished from the environmental requirements.	Harste, 1994; Olie, 1995
Organisational culture is a tool in the managerial kitbag.	Schwartz & Davis, 1981; Deal & Kennedy, 1982; Kilmann, Saxton & Serpa, 1985.
Culture is a factor that can be managed in organisations, as it is considered a metaphor or an essential means for conceptualising organisations.	Smircich, 1983
Culture is not something an organisation has, but something an organisation is and management cannot control culture, as management is a part of culture.	Nicholson, 1984
“The practice of management is itself a component of culture (...). Management cannot control culture, for attempts to control cultural variables themselves constitute part of the culture.”	Nicholson, 1984, p. 264.
Culture is not a belonging of organisations, but this does not mean it does not exist. Organisational culture is real and is important.	Schein, 1984; 1988
Culture is a “multi-layered” issue. It includes deep-rooted and long-lasting principles, cognitive artefacts and symbols, collective procedures and arrangements, and “shared doings and sayings”.	Sathe, 1983, p. 7
Values of any organisational culture are deeply rooted in broader national, racial, and religious cultures.	Schein, 1984; Hofstede, Neuijen, Ohayv & Sanders, 1990
Organisational culture is the sum of a learned and shared set of responses to the organisational environment, tasks, and issues.	Turner, 1971; Schein, 1984
Organisational culture is what the public believes about how things work in the organisation and the behavioural and physical results of this thinking.	Sinclair, 1993
Organisational culture is an effective device for marketing the organisation and for legitimating “managerial prerogatives”.	Gowler & Legge, 1983, p. 198
Organisational culture is a “collective programming of the mind which distinguishes one group from another”.	Hofstede, 1980, p. 25
Organisational culture is a “mental programming (...) patterns of thinking and feeling and potential acting”.	Hofstede, 1991a, p. 4

Source: Our elaboration

organisational culture are gained, since the company is set, and are affected by the education, religion, national, and racial cultures of all employees and managers.

Starting from the different angles that belong to the concept of culture and the variety of competing definitions it shows, it is important to present culture characterised by a mix meaning instead of introducing the subject by focusing only on one single cultural notion. Organisational culture needs to be approached, to some extent, as a variable, depending on specific conditions typical of different areas of expertise. This is even truer if we consider the fact that Olie presented 170 different definitions for culture, collected up until 1951 (Olie, 1995).

Hofstede's Cultural Dimensions

Hofstede's research began in 1980, and since that time, he continued to analyse organisational culture and apply cultural dimensions for many years (Hofstede, 1980; 1997).

The exploration was able to collect 116,000 questionnaires, with 60,000 interviewed from 50 different countries.

The analysis was set while the author was part of the IBM Company. During that period of time, he spent almost 11 years (from 1967 to 1978) gaining insights from the data obtained. After that, Hofstede applied a factor analysis of 32 questions in 40 countries, which allowed him to identify four dichotomist dimensions — Power Distance; Individualism vs. Collectivism; Uncertainty Avoidance; and Masculinity vs. Femininity — which enabled him to summarise the main characteristics of the culture for each country (d'Iribarne, 1996; Dorfman & Howell, 1988; Schneider & Barsoux, 1997).

After that first stage, the study was expanded by Hofstede and Bond (2001), adding a fifth dimension related to the “Confucian Dynamism” also known as “Long-Term vs. Short-Term Orientation” which was necessary in order to fit the factor of uncertainty avoidance into the Asian culture (Hofstede, 1991b; Hofstede & Bond, 1984; 1988) and with a sixth dimension based on the “Indulgence vs. Restraint” perspective.

All the dimensions presented by Hofstede are introduced in the chapter (Table 2). However, in the following chapters, the focus will be placed on three of the six Hofstede cultural dimensions such as: individualism vs. collectivism; power distance; and uncertainty avoidance. In fact, the dimension “masculinity vs. femininity” was not taken into consideration, as information

Table 2. Typical features of cultural dimensions adapted from Hofstede

Hofstede Cultural Dimensions	
High Level of Power Distance	Low Level of Power Distance
Dictatorial chief	Advisory chief
Differences and inequalities expected	Differences and inequalities abhorrent
Trend to centralise power	Trend to decentralise power
Emotional distance	Closeness
Disparity recognised and accepted	Disparity to be prevented
Trouble in conflicting with employer	Easy relationship with employer
Employees rather nervous	Employees with few concerns
Individualism	Collectivism
Relationship inside organisations based on contract	Relationship inside organisations based on familiarity
Sincerity	Contrast to be avoided
Management focuses on single person	Management focuses on group
Goal orientated	Participation orientated
Construction of identity self-oriented	Construction of identity socially oriented
“I”: is the priority	“WE”: is the priority
Personal autonomy	Autonomy within a group
Masculinity	Femininity
Inspired to become powerful	Inspired to help the weakest
Influent and resolute chief	Sensitive chief
Achievement and career	Concern for other people
Life focuses on working	Working allows to live
Aiming at being the best	Aiming at being as others are
Not reaching success is a problem	Not reaching success is accepted
Prosperity and acquisitiveness	Friendship and relationship
Low Level of Uncertainty Avoidance	High Level of Uncertainty Avoidance
Unclear circumstances are normal	Unclear circumstances need to be avoided
Uncertainty is common and is approved	Uncertainty is not tolerated and need to be prevented
Changes challenge people	Changes scare people
Boundaries are set only if necessary	Boundaries are always required
Short-Term Orientation	Long-Term Orientation
Pretending fast results	Uncomplainingly waiting for results
Low amount of money saved	High amount of money saved
Living the present	Living with an eye to the past and one to the future
Deadlines are essential	Long term advantage is more significant than short term achievement

continued on following page

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Table 2. Continued

Hofstede Cultural Dimensions	
Helping others is the main aim	Perseverance is the main aim
Ethnocentrism	All countries and nationalities are equal
Indulgent Society	Restraint Society
Many people states to be pleased	Few people states to be pleased
Freedom of self-expression is a necessity	Freedom of self-expression is not a necessity
Focus on positive feelings	Oppressed by negative feelings
Entertainment is the main goal	Entertainment is not so important

Source: Our elaboration

related to gender is not present on WebSites, and because the items typical of the dimension are duplicated in “power distance”. Likewise, the “short-term vs. long-term dimension” was excluded as its items overlapped with “power distance” too.

Power Distance

Power Distance (PD) indicates to what extent unequal allocation of power and differences in terms of distribution of wealth are accepted within a specific culture (Hofstede, 1980; 1997). Moreover, PD focuses on how the less controlling components of organisations and other kind of institutions, i.e. family and community, expect that power is assigned asymmetrically.

PD is assessed looking at hierarchies set in workplaces and distances present between social strata. The inequalities are analysed from the viewpoint of people who have less power, not from those who have more. Starting from this perspective involves that a society’s level of disparity is legitimated, not only by the strongest, but also by the weakest. Power and inequality, without any doubt, are important factors in any culture. In fact, all cultures show differences in terms of power. However, some of them are more unequal than others.

Hofstede, Hofstede and Minkov (2010) assigned PD scores to 76 countries; the level of PD is lower for Germanic and English-speaking countries and higher for East European, Asian, Latin, and African countries. Malaysia achieved the highest score on Hofstede’s index indicating that it is a country characterised by large distances between levels on the organisational chart. Besides, this entails that communications take place through formal channels

instead of being direct and face-to-face. On the other hand, Israel has the lowest score on Hofstede's scale, as in Israeli culture, people are egalitarian, meaning an employee can usually directly contact the chief and vice versa (Newman, 1996; Redpath, 1997; Schneider & Barsoux, 1997).

Individualism vs. Collectivism

Individualism dimension assesses if individuals like to work as member of a group or on their own. Individualism vs. collectivism dimension can be used as an indicator of social integration (Hofstede, 1980; 1997). Collectivist realities have cultures in which people from birth onwards are included into solid in-groups, such as extended families, tribes, clans, and huge communities, which look after them in return for obedience, opposing their in-groups to other external in-groups. Indigenous countries, in fact, show a high level of collectivism if the original culture has not become fractured. Individualist cultures present individuals connected with loose bonds; every person has to take care of himself and his close family. The dimension summarises a fundamental factor typical of every nation and regarding all societies worldwide.

Hofstede, Hofstede and Minkov (2010) assigned individualism vs. collectivism scores to 76 countries: according to them, developed and Western countries appear to be individualist, whereas less developed and Eastern countries are collectivists. Japan is in the middle (Redpath, 1997; Schneider & Barsoux, 1997; Smith, 1998). The U.S. gets the lowest result on the scale, as Americans like to work alone and attain achievement. This trend is an expression of the cultural background, which pushes people to become autonomous as soon as they can. In Guatemala, conversely, they live in a collectivist society. This implies that people work in groups and try to reach cooperative results; their lifestyle is based around family and community support.

Masculinity vs. Femininity

This index is not linked to the concept of gender control. It indicates if masculine characteristics like power, assertiveness, strength, and self-achievement are privileged to female issues like private relationships, quality of life style, serenity, and wellbeing. Masculinity vs. Femininity needs to be seen as a societal factor not as a personal disposition. In fact, it also involves

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a consideration on the division of values between the two genders. Hofstede's studies discovered that (Hofstede, 1980; 1997):

1. Women's characteristics vary less among cultures than men's features.
2. Men's values were assertiveness and competition, while women's values were modesty and gentleness.

For this reason, the assertive side has been called "masculinity" and the modest one has been addressed as "femininity" (Hofstede, Arrindell, Best, de Mooij, Hoppe, van de Vliert, van Rossum, Verweij, Vunderink, & Williams, 1998). Actually, women in feminine cultures are similar to men and they both show characteristics of modesty and humility, while in masculine nations, women are powerful and determined, but not as much as men, so there is a difference in how they behave.

In Hofstede, Hofstede and Minkov, (2010), Masculinity vs. Femininity was analysed in 76 countries. The masculinity dimension was low in Nordic countries and in the Netherlands; it is also quite low in some Latin and Asian countries (i.e. France, Spain, Portugal, Chile, Korea, and Thailand), while it is high in Japan, in German-speaking countries, and in some Latin countries (i.e. Italy and Mexico). It is reasonably high in English-speaking Western countries. Japan is on Hofstede's scale as a country that is extremely male-oriented and here, workplaces are expected to be oppressive. On the other hand of the Hofstede index, in Sweden and Norway, people are likely to have sympathy for their colleagues and are likely to be prone to build personal relationships (Schneider & Barsoux, 1997; Smith, 1998).

Uncertainty Avoidance

Uncertainty Avoidance (UA) explores whether people accept a lack of structure in their everyday life or if they are strong enough to deal with vague circumstances. It indicates how individuals face the unknown future, whether they have innate control, or if they fatally think that situations are beyond their restraint (Hofstede, 1980; 1997). Cultures with a low UA feel the need to have fixed structures, unambiguous rules, and guidelines. Thus, it means that UA does not refer to risk avoidance; it just expresses a society's acceptance of uncertainty. Moreover, it highlights if a culture prepares its population to be either awkward or calm in facing uncontrolled events, such as original, unidentified, surprising, and diverse circumstances.

UA countries reduce the risk for such conditions to take place, implementing severe behavioural conducts, strict rules and procedures, and criticising unusual considerations, and actions. Hofstede stated that individuals in countries with a high level of UA are also more sensitive, affected by personal tensions, and ruled by emotional energies. On the other hand, weak uncertainty avoidance cultures are more open-minded; they accept different viewpoints, as these nations are used to dealing with people characterised by dissimilar opinions and backgrounds. They have fewer rules, and on the philosophical and religious plane, they are empiricist, relativist, and promote tolerance. For these reasons, they seem to be more unconcerned about others, more reflective, and are not pushed by their society to communicate personal feelings (Redpath, 1997; Schneider & Barsoux, 1997).

In Hofstede, Hofstede and Minkov (2010) regarding the other dimensions, the Uncertainty Avoidance was analysed in 76 countries. UA is higher in East and Central European areas, in Latin nations, in Japan, and in German-speaking countries, while, it is low in English, Nordic, and Chinese cultures.

Hofstede said that Greece shows the strongest uncertainty avoidance result. People in Greece seem to have difficulties in making decisions and they need controlling corporate guidelines. Swedes, on the contrary, can work well without strict rules, and show a high level of acceptance for ambiguity (Newman, 1996; Smith, 1998).

Long-Term vs. Short-Term Orientation

Long-Term vs. Short-Term Orientation (LTO vs. STO) is a dimension needed to highlight whether societies invest more in the future, the present, or the past. Long-term oriented societies give importance to tradition and consider the future to be far and distant (Hofstede, Hofstede & Minkov, 2010). This dimension was recognised thanks to a survey distributed among students in 23 countries throughout the world. The proposed questionnaire was set by Chinese researchers. Through this first stage of the analysis, it was found out that all cultures linked with Confucianism philosophy, were associated with a predisposition to hard work, and for this reason, Bond called the dimension “Confucian Work Dynamism” (Hofstede & Bond, 1988). Cultures associated with the chosen dimension are perseverant, parsimonious, gave importance to social status, and had feelings of shame.

On the other hand, short-term oriented nations felt the need to accomplish social obligations and defend personal stability. The dimension was associated with a Confucianism attitude because its peculiar positive values were already present in the messages of Confucius. These teachings are not so strong in the Confucianism per se, but they are still part of the Confucian heritage.

Moreover, this dimension is the first dimension to be related to economic growth, and due to this fact, it was added to precedent four and renamed “Long-Term versus Short-Term Orientation,” with the long-term aspect corresponding to Bond’s Confucian Work Dynamism (Hofstede & Bond, 1988).

As it is easy to assess, long-term oriented areas are East Asian countries, Eastern and Central Europe. In the middle, between the two poles, there are the South/North-European and South Asian nations; while short-term oriented are the U.S., Australia, Latin American, African, and Muslim countries (Hofstede & Bond, 1988).

Indulgence vs. Restraint

The “Indulgence vs. Restraint” dimension expresses the satisfaction versus control of essential human needs related to taking pleasure in everyday life (Hofstede, Hofstede & Minkov, 2010). It is linked to the personal perception of pleasure, life control, and the significance of entertainment. The first pole, indulgence, reflects on how societies permit individuals to amuse themselves. Restraint considers the fact that individuals are obliged by social rules to be moderated in the way they enjoy their life (Hofstede, 2010). This sixth and innovative dimension was added in 2010, and is strictly linked with Long versus Short-Term Orientation; they are negatively correlated to each other.

Moreover, the cultural dimension refers to features that are not considered in other variables and that are instead used to refer to happiness and to its achievement. In fact, indulgence indicates a society that accepts that people reach the gratification of human needs, while restraint implies a society that controls this gratification and tries to repress this natural human instinct.

This cultural dimension was explored in 93 countries throughout the world, showing that indulgence oriented countries are in South and North America, in Western Europe, and in Sub-Sahara Africa. On the contrary, restraint is the base for Eastern Europe, Asia, and Muslim areas, with Mediterranean Europe set in the middle of these two poles.

MAIN FOCUS OF THE CHAPTER

There are several academics and practitioners that consider Hofstede's analysis a milestone. However, there are also many studies that criticise cultural dimensions and Hofstede's approach. For this reason, the following sections will present both points of view, trying to objectively focus on issues, controversies, and problems typically associated with the present cultural exploration, and to balance it with a brief explanation of arguments in support of Hofstede's definition of cultural dimensions and its implementation in real business contexts.

Issues, Controversies, and Problems Raised against Hofstede's Framework

There is a wide debate against Hofstede's cultural dimensions. Some of the arguments raised are:

1. Relevancy of used method not appropriate for assessing cultural discrepancy.
2. Cultural homogeneity inside a nation/country not easily assessed.
3. National borders considered as cultural borders.
4. Political influences on collected data varying with time.
5. One company's perspective does not reflect the entire culture.
6. Obsolescence of results not in line with the changing global environments.
7. A small number of dimensions to represent plentiful cultural differences.
8. Problem with statistical integrity due to the use of one questionnaire item on more than one scale.

About the first point, the relevancy of methods, researchers and scholars state that the chosen methodology, the survey, is not able to truthfully determine and measure cultural discrepancy as it is not free from bias, especially, social desirability bias. This argument, as with many others, was taken into consideration by Hofstede, who also tried to answer this accusation in 2001 (Hofstede, 2001). The problem with relevancy of the survey is even easier to assess, as cultural elements considered are sensitive and subjective factors (Schwartz, 1999). In this case, for example in analysing PD or UA, the bias is much more widespread, as Hofstede, selecting the sample, had to deal with issues based on the subjects' opinions. Moreover, the author

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asked respondents to evaluate or rate something culturally influenced, which generally does not imply one correct answer and, respondents had multiple ways they could answer each question.

Hofstede faced this criticism highlighting that surveys are one method that can be put into practice, but not the only method that was implemented at the time (Hofstede, 1998; 2001).

Secondly, Hofstede is criticised for the fact that he supposes that the population inside a country shows characteristics of cultural homogeneity. Nevertheless, many countries are composed of different ethnic groups with different cultures (Nasif, Al-Daeaj, Ebrahimi & Thibodeaux, 1991; Redpath, 1997). Hence, Hofstede considered culturally similar individuals in his study; that analyses ended up decreasing the level of complexity that existed in certain nations and increasing the degree of arbitrariness (Dorfman & Howell, 1988; Lindell & Arvonen, 1996; Smith, 1998).

Another issue raised against Hofstede's analysis is that nations are not the appropriate units of analysis, as cultures are not automatically delimited by physical frontiers (McSweeney, 2000). Several researchers highlighted that culture is actually split across groups of people/citizens and national borders (DiMaggio, 1997). Hofstede responded to this criticism saying that nations are the only means that can be used with the aim of identifying and measuring cultural differences (Hofstede, 1998). This indicated that he agreed on the fact that cultures are fragmented and split across countries, but if scholars are interested in exploring cultures, they have to choose a unit of analysis, and the first one available for comparison is national culture. Thus, studying national culture is better than leaving culture as an under-explored and confused field.

Furthermore, many academics and practitioners criticised Hofstede stating that his study was strongly prejudiced by political influences typical of the 1980s. During that period, there were several political issues taking place, including the cold war, the fact that World War II tragedies were still affecting the memories of the general population; and the communist party was ruling in Asia, Africa, and Europe. These political factors surely influenced dimensions such as Masculinity vs. Femininity (Søndergaard, 1994) and Uncertainty Avoidance (Newman, 1996). Moreover, the political features of the time were reflected also in the selected sample, which involved very few socialist and third world countries.

Several criticisms raised by researchers were that it was not appropriate to base an entire approach on culture on one company's perspective (IBM). A study resulting from one organisation exploration cannot offer any insight

generalizable for the entire culture of a nation (Graves, 1986; Olie, 1995; Søndergaard, 1994). Hofstede answers this issue by stating that his intent was not one of reaching a definitive measurement of culture and of its peculiarities, but that he was simply estimating differences between cultures, therefore, starting from a one-company exploration and from across-sectional analysis was in line with his main goal (Hofstede, 1998). Moreover, focusing only on one organisation helped Hofstede in assessing employer cultural perspective, eliminating the effect of different corporate policies and management tactics, which strongly varied from company to company and that influenced employees' cultural behaviours (Hofstede, 1980; 2001).

Other scholars suggested that the analysis is not up-to-date and that it does not take into consideration modern cultural values, the cultural aspects linked with fast changing global circumstances, the phenomenon of internationalisation, and digital convergence. Hofstede's point of view about this consideration on the obsolescence of his data is that the cross-cultural results that were obtained referred to factors that were built on centuries of indoctrination; up-to-date replications of the study have supported the fact that culture does not vary widely in a relatively short period of time (Hofstede, 1998; 2001).

In addition, one of the problems linked with the analysis of culture is that it relies on a few dimensions; analysing only six cultural dimensions a researcher is not able to collect enough information about cultural differences in terms of attitudes and behaviours of entire nations. Hofstede agreed with this point and stated that he would like to add more dimensions and variables in order to enlarge and strengthen his original project (Hofstede, 1998; 2001).

Finally, the statistical integrity of the Hofstede analysis was considered unsuitable by Dorfman and Howell (1988). These researchers found out that in the investigation, Hofstede, occasionally, applied the same questionnaire in order to assess more than one scale. This led to the fact that several scales had considerable cross-loadings. Actually, looking at the questionnaires, it is possible to ascertain that they include 32 questions with only 40 cases/items and 40 data points for 40 nations. Thus, the fact that the cases/items are relatively circumscribed implies that there is a major chance of incurring a sample error (Furrer, 2000). In fact, the sample, if composed of a restricted number of cases, is only a weak subset of the entire population, thus it is not representative of the entire analysed reality and may hide differences between the sample and the population itself in terms of culture.

Sustaining Hofstede's Approach and his Dimensions

While the critics have some relevant points relating to the belief that Hofstede should invest more time and effort in order to strengthen his research, his study is one of the most commonly used approaches to culture among scholars and practitioners, and it has many interesting characteristics (Furrer, 2000; Ross, 1999; Søndergaard, 1994). Actually, Hofstede's cultural dimensions found extensive application in academic and practitioner areas, as they were implemented in the fields of: ethics; compensation practices; budget control practices; communications; public relations; entrepreneurial and consumer behaviour; training design; conflict resolution; Internet and WebSite design; workplace environment; human resource management; workgroup dynamics and performance; innovation; leadership styles; management control systems; stakeholder engagement; participative management; ethics and several other cross-cultural issues (Michael, 1997; Smith, 1998).

Moreover, Søndergaard (1994) found that Hofstede's findings received more than 1,000 citations. This means that many researchers are able to see that the study has value, especially in terms of:

1. Being a relevant approach proposed in the cultural field.
2. Possessing a rigorous design and systematic data collection.
3. The accuracy achieved, thanks to several replications of the study.
4. Being one of the first attempts in defining and measuring the complex concept of culture.
5. Being a relevant tool to help managers in determining the influence of culture on organisations.
6. Presenting a multiple ways of structuring organisations according to cultural dimensions.

With regard to the importance of Hofstede's results, it is necessary to highlight that in the 1980s there were very few explorations based on culture, while there were many companies that were beginning to enter the international market and were finding it very difficult. For this reason, the study is relevant in its field as it proposed guidelines for scholars, but also for practitioners (Søndergaard, 1994).

Secondly, although there are several critics to the methodological approach used by Hofstede, the research framework implemented by the author was based on a meticulous design that enabled the development of systematic data collection, which linked to a consistent theory. This method was highly

appreciated by several scholars and practitioners, but other academics preferred to attack the way Hofstede chose the sample — considering it as being unrepresentative and unequally distributed (Søndergaard, 1994; McSweeney, 2000).

Thirdly, after the success of Hofstede's analysis, many others tried to put into practice the same exploration. Søndergaard (1994), for example, compared the replications of Hofstede's IBM study with the original research. He found 61 replications; the majority of them were in line with Hofstede's findings. Four replications entirely corresponded, and 15 highlighted a partial confirmation.

The dimension that created more problems for the author in terms of confirmation of the results was 'Individualism'. Hofstede explained this matter saying that cultural dimension strongly shifts over time. Other explorations were put into practice, not as a replication of Hofstede's analysis, and all of them showed the relevancy of Hofstede's questions and also confirmed the accuracy of his dimensions (Søndergaard, 1994).

One of the most appreciated parts of Hofstede's analysis is the fact that it is one of the first studies able to provide a shared definition of culture and to offer a consideration about how cultures can be evaluated and compared. His approach demonstrated that cultures play a fundamental role in societies, but also in organisations, as managers work and think following their national values instead of the corporate international culture (Søndergaard, 1994).

Moreover, the proposed reflection on the importance of culture openly showed that employees coming from countries with similar cultural backgrounds work in similar ways. Therefore, for culturally homogeneous employees, there is the possibility of a reduced chance for conflicts. This means that Hofstede's dimensions give managers an idea about how to build cross-cultural relations and help them in recognising differences in value sets and behaviours (Hofstede, 2001).

Finally, the approach considers the impossibility of applying one set of principles and guidelines to all organisations worldwide. The differences discovered in terms of culture confirm that there are multiple ways of structuring organisations (Hofstede, 2001).

Solutions and Recommendations

Culture is a branch of social science that is considered to be very interesting by scholars and practitioners. For example, Søndergaard (1994) highlighted

that not only had the concept received wide consideration, but also many researchers were so involved in Hofstede's analysis that they decided to replicate it, while others carry on, adding other cross-cultural perspectives to the original exploration.

However, by failing to take Hofstede's personal viewpoint into account, many academics consider culture to be a proactive, complex, and persistently changing area (Hofstede, 1998; 2001). It is impossible to describe culture and assess cultural differences without taking into account that cultures converge, technology changes, communication affects the way people share values and principles, and globalisation influence how individuals interact.

Starting from these reflections, it is essential that researchers keep culture's definition up-to-date and that they provide practitioners with a realistic tool that is able to measure and compare the issue in a global environment.

It is clear that more research is needed to assess culture and cultural dimensions in the contemporary background.

Further research is also needed to understand whether the proposed dimensions are still valid to evaluate countries, or if there is the need to add or adapt them in order to make them compatible with new national identities and with online cultural spaces.

FUTURE RESEARCH DIRECTIONS

Due to the fact that the Internet is continuously influenced by new Web features and environments, technologies are becoming more and more sophisticated, and cultures as they spread through WebSites have to be considered as a field that is in constant evolution, which requires new forms of interactive dimensions in order to be assessed and compared.

In the light of these reflections, it is possible to state that presently the comparison between different countries analysed by Hofstede in the 1980s cannot be replicated. Considering their extensive past application, the chapter suggests that the cultural dimensions should be re-considered, as they have reached a phase of decline due to globalisation and the digital revolution's development.

Hence, there is the need to monitor whether or not there are still aspects of the society that will be affected in the future by cultural dimensions or, as it was ascertained by other analyses, countries and cultures will soon become more influenced by global values and online features.

CONCLUSION

This chapter has briefly offered a presentation and evaluation of Hofstede's work on culture's definition and of cultural dimensions' main features and differences. Analysing the selected topics is the basis upon which this book is built. Several arguments in support and against Hofstede's work were highlighted. It must be said that while the debate on the relevancy and appropriateness of this work is quite high, his research is still recognised as one of the most valuable works on culture for both scholars and practitioners. This is even more accurate if researchers take into consideration that when the study was firstly developed, in the early 1980s, there were very few explorations of the field, and academics and managers were struggling with trying to understand how to adapt their knowledge and skills in international arenas.

Starting from the theoretical and practical insights of Hofstede's exploration, an initial analysis of several countries, based on the six cultural dimensions, is provided. In the following chapters, countries will be compared not only according to these dimensions, but also in terms of CSR and CSR communication. These issues and their connection with Hofstede's dimensions will be investigated, first theoretically, and then practically, through empirical research. The empirical research will propose a coding scheme to analyse the cultural impact on CSR communication content disclosed on WebSites, based on Hofstede's cultural dimensions. The main goal will be reached after a quantitative content analysis of the WebSites of 352 organisations from different geographical areas.

This attempt to apply Hofstede's cultural dimensions to other relevant branches of research responds to the need to try to understand the shifting cultural maps, which are affected by, and affect, many phenomena linked to globalisation and new technology. However, this goal seems to be difficult to achieve and may have only temporal value. As a result, it is very important to assess the worth of Hofstede's exploration in order to know if it will continue to have value in the future.

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KEY TERMS AND DEFINITIONS

Individualism vs. Collectivism: This dimension refers to people's relationships to others in a societal context. At the individualistic extreme of the individualism/collectivism continuum, within society there is a lack of interpersonal connection and people only take care of themselves or their

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families and aim to achieve individual goals. Conversely, collectivist societies are characterised by a strong group cohesion, loyalty, and respect for members of the group; the welfare of the group is put before self-interest.

Indulgence vs. Restraint: This cultural dimension expresses the differences between the gratifications' perspective versus control of essential human needs related to obtaining pleasure from life.

Long-Term vs. Short-Term Orientation: Is a dimension associated with the choice to focus people and organisations' efforts on a future, present, or past perspective.

Masculinity vs. Femininity: This cultural dimension is not related to the dominance of gender. It represents the level to which masculine features like authority, fierceness, performance, and achievement are preferred to female issues, such as personal relationships, quality of life, service, and welfare.

Organisational Culture: It is set when groups of individuals can, in spite of their peculiar differences, instinctively evaluate in a common, universalising manner, how their organisation can be distinguished from the environment's requirements.

Power Distance: According to Hofstede, the power distance, as a cultural dimension, explains the degree to which different societies treat or accept social inequalities. In countries with high power distance, people accept an unequal distribution of power and social hierarchy. If the power distance is low, the power is shared and members of society view themselves as equals. According to Hofstede, a low degree of power distance level is perceived as egalitarian.

Social Disclosure: Social disclosure refers to a company's performance in offering information on societal programs implemented by the organisation. To the extent that companies provide contents on their societal efforts, they are answering to societal requests and expectations regarding social disclosure.

Uncertainty Avoidance: This cultural dimension explains the level of tolerance for uncertainty or ambiguity in daily life in a specific social context. In cultures with high levels of uncertainty avoidance, people try to avoid ambiguous situations, changes, and upheavals. Conversely, societies with low levels of uncertainty avoidance have more tolerance for ambiguity, risky conditions, and prefer innovation and novelties.

APPENDIX

This chapter has offered a presentation and an evaluation of Hofstede's work of culture's definition and of cultural dimensions. In order to offer an example about the strength exerted by culture inside an organisation, a case study will be described. The case focuses on how C&A (<https://www.c-and-a.com/eu/en/shop>) has created codes of conduct, not only for reinforcing its relations with key stakeholders (suppliers), but also for guiding the conduct of its managers/executives. This implies that these people, thanks to the promoted codes of conduct, became aware of what the real culture is that has to rule the overall organisation.

C&A is an international chain of fashion retail clothing stores and it has stores in different European countries. C&A also sends its wares to the markets of Asia and America. Among its brands there are: Angelo Litrico, Canda, Clockhouse, Here+There, Palomino, Rodeo, Westbury, Yessica, Yessica Pure, and Your Sixth Sense. The name of the company shows the initials of the two brothers who opened the store in Holland in 1841. Nowadays, the organisation is still owned by the same family, and its success reflects the family values, culture, and traditions (<https://www.c-and-a.com/uk/en/corporate/company/sustainability>).

Over the years, C&A became a winning and internationally well-known retailer with a detailed business proposition: to be able to offer fashion at the best quality, at prices the public can easily reach (<https://www.c-and-a.com/uk/en/corporate/company/about-ca/>).

In the 1990s, C&A went through a period of Europeanization, which involved centralising its buying operation and structure, and communicating two codes of conduct based on its culture: one for the Supply of Merchandise and another one for Executives. At the same time, C&A has reconsidered its mission with the main goal of combining the basic principles of the family, traditional values, and economic strengths, with a clear focus on the importance of the retail customer, who is considered to be the key partner of C&A.

In the mission and in the codes of conduct, it is clear that everything the organisation does is done for the customer and with the sole goal of building a long-lasting relationship. The leitmotiv of these new essential documents lays in the fact that C&A's codes of conduct act as a mantra. Its two codes of conduct, in fact, make sure that sustainability (and its three facets: people, planet, and profit) is achieved. In particular, the code of conduct for the Supply of Merchandise proposes guiding principles for suppliers: stakeholders that

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are considered not only business partners, but co-makers who have to share the same values and innate culture of C&A. Having a common background is important, especially as many suppliers of the company belong to different countries with different cultures and values that have few features in common with Western European culture. C&A, nevertheless, promotes the idea that it is important to share some basic standards that must be considered universally applicable and must be applied to all business activities in which C&A is engaged.

Having set two codes of conduct, C&A has to monitor and audit them as part of its daily duties. This implies unexpected, on-site inspections for suppliers. In fact, when C&A believes that a supplier may violate the code of conduct, an impromptu visit is planned and, if standards are not taken into account, this fact is communicated to the company's Sourcing Department that, according to the violation, will decide if cancellation of existing contracts must be set. As mentioned previously, C&A promotes a code of conduct for executives too. It focuses on the fact that there are commitments and responsibilities between C&A and human resources, but at the same time, it highlights that there are also moral obligations between individuals, colleagues, and managers. The code also focuses on describing responsibilities to external stakeholders (distributors, customers, suppliers, government, etc.) and to local communities. Moreover, the code presents several special qualities and behaviours required to work at C&A such as integrity, professionalism, commitment, etc. Leveraging on the code means that executives know what they have to do in order to reach the top of the company and that they feel more involved in maintaining and enhancing C&A's culture, basing it on personal integrity, teamwork propensity, mutual trust, understanding, and respect for all kinds of individuals' features and abilities.

Chapter 2

Emerging Trends in Business Ethics, Corporate Social Responsibility, and Sustainability

ABSTRACT

The second chapter explores the evolution of the concepts of business ethics, corporate social responsibility (CSR), and corporate sustainability (CS). It highlights the main advantages and limits of these approaches. The chapter points out how changes in the field of business ethics and CSR lead to the progressive affirmation of CS. This is considered a new business approach in guiding the life of an organisation. CS is analysed with three components: (1) people, (2) profit, and (3) planet. Finally, the work recommends areas for further discussion and research.

INTRODUCTION

A wide debate on CSR developed during the 20th century (Glavas, 2016; Jamali & Karam, 2018; Rupp & Mallory, 2015), beginning with Bowen's (1953) proposed facets related to the CSR theory. Since then, there has been a continuous change in the field terminology. This topic became an important area of study, enriched with related theories and approaches, including business ethics, social issues management, cause-related marketing,

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corporate philanthropy, public policy, stakeholder management, and corporate accountability (Buysse & Verbeke, 2003; Howlett, Ramesh & Perl, 2009; Valor, 2005). Few topics describe the phenomena associated with corporate responsibility (Hahn, Figge, Pinkse, & Preuss, 2018; Tran, 2018; Weber & Wasieleski, 2018). More recently, the original concepts of corporate citizenship and CS have been added to this field of study.

The revolution associated with social responsibility has necessitated that scholars and researchers compare these issues (i.e., citizenship, ethics, sustainability) with traditional CSR to identify similarities and differences (Logsdon & Wood, 2002; Matten, Crane, & Chapple, 2003; van Marrewijk, 2003). In reaching this goal, several academics found recent theories and approaches joining existing topics. These theories were used to create a new approach or apply the current terminology to different fields with other peculiar meanings. For example, Votaw (1972) stated that:

Corporate social responsibility means something, but not always the same thing to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behaviour in the ethical sense; to still others, the meaning transmitted is that of 'responsible for' in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for legitimacy in the context of belonging or being proper or valid; a few see a sort of fiduciary duty imposing higher standards of behaviour on businessmen than on citizens at large. (p. 25)

This problem related to the meaning of CSR was taken into consideration 30 years ago. However, the matter still exists. For this reason, Carroll (1994) highlighted that the situation of CSR is:

An eclectic field with loose boundaries, multiple memberships, and differing training/perspectives; broadly rather than focused, multidisciplinary; wide breadth; brings in a wider range of literature; and interdisciplinary. (p. 14)

After identifying this deficiency, Frederick (1998) tried to create a classification of these subjects by considering their opposite poles. On one hand, he set an ethical aspect of CSR. On the other hand, he set practical features typical of social responsiveness. Between these two extremes,

Frederick (1998) placed other elements and approaches related to CSR, including religion.

Conversely, Brummer (1991) classified CSR-related aspects into four groups based on six criteria: (1) motive; (2) relation to profits; (3) group influenced by strategies; (4) category of act; (5) effect; and (6) expressed or ideal interest. The classification can be seen as a contribution to this field. It does not help to analyse the nature of the relationship between an organisation and society. Moreover, Carroll (1999) created a chronological progression of the main advances in terms of corporate responsibilities.

Other categorisations of CSR have been developed, with many of them based on social issues in management and corporate citizenship (Altman, 1998; Matten & Crane, 2005; Walsh, Weber, & Margolis, 2003; Wood, 1991). These topics are considered when highlighting the main changes in the field of ethics.

Finally, Aguinis and Glavas (2012) proposed a multilevel and multidisciplinary theoretical CSR model based on literature discussing levels of analysis. The framework contains predictors of CSR programs and outcomes, which are categorised based on how they affect internal or external stakeholders.

The main aim of this chapter is to understand CSR, business ethics, sustainability theories, and related approaches. This goal will be reached by analysing each approach by exploring interactions between society and business.

BACKGROUND

Business Ethics

The role of business ethics has gained value over the past years. Business ethics is the study of business conditions, actions, and decisions addressing issues related to “what is right” and “what is wrong” (Crane & Matten, 2016; Matten & Crane, 2004). With the rise of globalisation, digital technologies, and profit-based businesses, the demand for ethics has grown between stakeholders. Ethics is no longer a managerial fad (Donaldson & Dunfee, 1999; Greenwood & Freeman, 2018; Post, Lawrence, Weber, & SJ, 2002). In addition, academics and practitioners support the statement that ethics,

values, integrity, and responsibility are no longer limited to the business market (Stodder, 1998).

Business ethics is clearly characterised by the interaction between ethics and business (De George, 1999; Ferrero, 2018). Therefore, it is part of the wider area of ethics. This view, which is based on relations (ethics and business), includes facets like moral assessments of an economic system and moral evaluations related to employee/manager leadership behaviours (Whetstone, 2001; White, 2001).

De George (1999) stated that moral evaluations must be of shared relevance because these matters may produce severe results. Moral evaluations, when analysed inside a company, are typical of individuals who embrace the matter based on background. Other subjects (i.e., government, stakeholders, international agencies) cannot create or impose virtues, opinions, or moral judgments to a company if they are not shared by the individuals (employees/managers).

This pushed De George (1999) to separate objective morality from subjective morality. Objective morality is part of a wider area of existing legislation and national or international principles/standards. Subjective morality is the concept of culture and organisational culture. Subjective morality is embedded in private and individual ideas of morality and ethics, as discussed in this book's first chapter. This kind of morality has several features in common with the concept of personal conscience. Idealistically, managers and employees would work together while following objectively and subjectively acceptable principles (Hoffman, Frederick, & Schwartz, 2014). In a real context, related to actions of companies, it may be necessary to choose between subjective and objective moralities. In doing so, charismatic entrepreneurs may be prone to select the subjective pole of ethics; others may prefer to follow objective moral judgments (Beauchamp, Bowie, & Arnold, 2004).

Several scholars took into consideration the implementation of morality and ethical principles. They added that business ethics could be considered a specialised area of applied ethics to distinguish the right and wrong side of morality (Michalos, 2017; Schwartz, 2017). Nevertheless, the conflicting concept of business ethics is often seen as an oxymoron (Collins, 1994; Duska, 2000; Nash, 2000). This is associated with the selected topic because organisations are considered to be involved in unscrupulous or disreputable practices. Therefore, it is impossible to talk about ethics when analysing companies (Velasquez & Velazquez, 2002).

Following this perspective, organisations are viewed as aiming for profits and sales. Many companies have been involved in outrages and other

negligent corporate performances, including environmental contaminations, child labour, or the manipulation of human rights (e.g., Volkswagen's diesel emissions fraud, Apple's violation of human rights in China, etc.). These push stakeholders to respond to corporate initiatives with hostility, scepticism, and criticism (Hotten, 2015; Siano, Vollerero, Conte, & Amabile, 2017). On the other hand, the same companies that carry on business malpractice are also the organisations that promote basic ethical principles like trustworthiness, transparency, and rectitude (Fisher & Lovell, 2009; Joyner & Payne, 2002).

These companies publicly embrace business ethics because they are aware that this approach may receive attention from media, government, and other stakeholders interested in sustaining responsible businesses (De George, 2011). However, even without a common definition of ethics, remarks can be made concerning business' adherence to conventional ethical standards (Lewis, 1985). These remarks can help consumers and stakeholders identify companies that are involved in being ethical vs. companies that approach ethics for convenience (Creyer, 1997; Goodpaster, 1991).

Regrettably, a variety of studies note that the public sees a decline in business ethics because moral or immoral behaviours are difficult to measure. Many companies demonstrate a willingness to dispose of traditional ethical restraints in the pursuit of economic success or more appealing goals (Beauchamp, Bowie, & Arnold, 2004). In fact, while business ethics can affect the behaviour of some organisations, particularly those seeking to prove to their stakeholders that they performed well on an issue for which they have been disapproved in the past, it is arguably less effective for many other organisations that do not have the same need (Stark, 1993).

There are existing limitations in defining and measuring business ethics, as well as problems linked with overcoming the conflicting nature of this topic. Therefore, many related subjects propose guidelines for organisations interested in practicing voluntary measures and self-regulation. In turn, these organisations can refocus on regulating the social and environmental impacts of their strategies and activities.

The concept of CSR shares many features with the issue of business ethics. However, it is different in other peculiar characteristics (Giacalone & Thompson, 2006).

CSR

During the last few decades, CSR set its basis in management literature (Anderson & Frankle, 1980; Epstein, 1987; Holme & Watts, 1999; Jenni & Lewis, 2008; Weber & Wasieleski, 2018). This topic, in fact, has been included in managerial frameworks as it explores its facets and peculiarities in the business perspective (Brueckner, Spencer, & Paull, 2018; Dias, Rodrigues, Craig, & Neves, 2018; Frederick, 2018; Jamali & Karam, 2018). These interpretative models have several features in common that contribute to the development and evolution of the concept and its definition (Dorobantu, Aguilera, Luo, & Milliken, 2018).

Despite the numerous CSR definitions proposed, the central attribute of the behavioural dimension of the company is clear. Social responsibility, as related to a company, means behaving as a good citizen, managing activities to control social and environmental effects, and positively influencing lives (Carroll, 1999; Hart, 1995).

Although the first theoretical studies on CSR were developed in the 1930s, the first major contribution to social responsibility was in the 1950s (Berle & Means, 1932; Clark, 1939; Kreps, 1940). Bowen (1953) linked CSR with the social conscience expressed by businessmen. He (1953) was the first to analyse responsibility. Bowen preferred this term to business ethics because his research focused on the exploration of the morality of businessmen rather than the corporate side of the selected topic.

In the 1960s and 1970s, social responsibility evolved through academic contributions in literature and the emerging realities of responsible business practice. This sets the basis for the affirmation of the expression “corporate social responsibility,” which indicates moral and social obligations exerted by company managers. In the same years, some concepts were introduced that characterised the main aspects of CSR. In the definition of social responsibility by Frederick (1960), the author highlighted the importance of fulfilling the expectations of the company’s local community. Moreover, McGuire (1963) introduced the concept of corporate citizenship, arguing that companies must assume responsibility toward society beyond their economic and legal obligations.

In that period, a critique of the concept of social responsibility was started by Friedman (1962), who defined CSR as a doctrine to subvert the capitalist system. According to Friedman (1962), the company’s social responsibility scope is to use its resources to devote itself to activities aimed at increasing

profits. This profit-focused approach is typical of the neoclassical theory in management, in which organisations must implement their social goals to pursue institutional and economic purposes (Friedman, 1962).

The attention on corporate social responsibility doubled during the 1970s as new cultural trends (i.e., environmentalism, ecology, consumerism, green politic) focused on the protection of collective well-being. Some scholars, including Sethi (1975) and Ackerman and Bauer (1976), extended the conceptual scope of the term CSR by shifting the focus of this issue from social responsibility to social sensitivity. This was indicated using the term “corporate social responsiveness.” This new issue highlighted companies’ needs to anticipate social pressures generated by external environments.

Moreover, CSR broadened its boundaries with social, philanthropic, and economic-legal aspects. The path of this evolution is explicitly indicated in the pyramidal structure proposed by Carroll (1979, 1991). This structure defined four dimensions of social responsibility characterised by different levels of priority:

1. Economic (to make a profit)
2. Legal (to obey the law)
3. Ethical (to be ethical)
4. Philanthropic (to be a good corporate citizen)

This model sets comparative weightings for the issues of economic, legal, ethical, and philanthropic functions. Each issue must be satisfied (following the given order) before moving onto the next issue in the hierarchy.

The economic and legal functions are linked to the concept of the old social contract. This makes them “required” expectations, while the ethical and philanthropic features are part of the new social contract. Thus, ethics is perceived as “expected,” while philanthropy is a “desired” responsibility (Carroll, 1999). Carroll’s pyramid (1991) has been quoted by many CSR experts (Visser, 2006). The pyramid has changed over the decades, which maintains its significance (Schwartz & Carroll, 2008). Furthermore, the model proposes the selected responsibilities in order of decreasing relevance. The essential priority, in terms of responsibility, is economic. All other responsibilities must be based on the economic priority. When this first step is reached, the company is expected to put it into its “good business practice.”

Legal responsibilities entail that the organisation accepts that laws represent society’s viewpoint of what is right and/or wrong. Companies must, therefore,

obey national and international laws. Ethical responsibilities refer to those actions not formalised by law but requested by societies. The top of the pyramid shows that philanthropic responsibility is an optional requirement. This final responsibility entails that the company acts as a good citizen by donating resources to improve the community's well-being (Carroll, 2016). Overall, the pyramid shows that socially responsible organisations can concurrently accomplish these commitments by considering their decreasing obligation (Carroll, 1999).

The philanthropic portion of the pyramid is applied when companies give a direct contribution in terms of resources and/or employees to a cause. Philanthropy, therefore, shares CSR's goal to improve community well-being.

Philanthropy entails some form of cash grants, donation, and/or specific services (Kotler & Lee, 2005). Although presented as a part of the new social contract in the pyramid; philanthropy is a conventional way of implementing CSR. It is a major support of society. Philanthropic responsibilities introduce the concept of volunteerism as the main aspect of socially responsible activities in the community, excluding any forms of external coercion (Walton, 1967).

The company's decision to practice responsible actions beyond their obligations is an optional tactic. If this decision is made, it can allow the conquest of protected positions in competitive scenarios. This can help the company reach goals through differentiation and positive relationships with stakeholders based on social acceptance and legitimacy (Frederick, 1986; Lee, 2008).

During the 1980s, the stakeholder theory became an undisputed approach (Freeman, 1984). According to this theory, legitimacy in the social context is achieved when a company focuses on responding to the many needs and expectations of its stakeholders (Freeman, 2010). The management of stakeholder relationships impacts business strategy (Clarkson, 1995; Donaldson & Preston, 1995). Moreover, the stakeholder theory has significant implications in the field of CSR (Clarkson, 1995; Jones, 1995). In the perspective set by the stakeholder theory and other areas of study, it is difficult to divide social and economic performances achieved by the company. The central aspect that organisations must consider is the survival of the organisation achieved through all kind of public approaches (Lee, 2008).

Reaching this essential goal depends on the company's relationships with shareholders and other stakeholders. In a strategic CSR perspective, acting in a socially responsible manner does not mean solely implementing philanthropic activities. It requires the development of strategic skills so the organisation can generate a profit. It also requires the company to successfully manage

relations with various groups of stakeholders while positively achieving a better competitive position (Porter & Kramer, 2002; Post, Preston, & Sachs, 2002).

In more recent years, there has been a growth of notions and perspectives on corporate social responsibility. These include studies highlighting the limits of traditional approaches to CSR (Ebner & Baumgartner, 2006). Issues limiting the strength of the topic will be presented to explain the existing link between sustainability and CSR.

MAIN FOCUS OF THE CHAPTER

Issues, Controversies, and Problems Related to the CSR Approach

The main challenge faced by CSR is the fact that this approach is unable to improve a company's overall life. Moreover, it is difficult to assess or measure the results of CSR. Besides, some organisations use CSR as a "window-dressing" tactic to hide unethical activities. This increases the level of criticism against the strategy (Aid, 2004; Frankental, 2001; Karnani, 2010). Visser (2010) indicated three limitations characterising CSR:

1. **Marginal Side of CSR (Peripheral CSR):** CSR, which is applied by many large companies, is put into practice for the public relations function. It is not integrated into the "life" of the entire organisation. Furthermore, the number of companies that succeed in reaching a social and/or environmental certification is very circumscribed. This situation relegates CSR to a marginal position because it does not affect the development of the entire society.
2. **Incremental Side of CSR (Incremental CSR):** To structure a strong CSR strategy, this approach should be based on a managerial model aimed at achieving social responsibility objectives as defined autonomously by the organisation. This often requires that the socially responsible scopes are reached through incremental improvements. The steps should modify gradually. This approach is an inadequate response to the urgency of various social or environmental problems which tend to rapidly degenerate.

3. **Uneconomical Side of CSR (Uneconomic CSR):** This feature of CSR considers the inclination of financial markets to reward companies that achieve economic results in the short term. It puts less emphasis on incentivising CSR-oriented companies. Many researchers have attempted to study the influence of CSR activities on business performance. However, it is difficult to demonstrate that CSR positively impacts economic results (Margolis & Walsh, 2001; Vogel, 2005). For this reason, companies prefer strategies with immediate results in terms of profitability. In fact, it is clear that companies do not want to be engaged in uneconomic and demanding CSR activities (Friedman, 1962).

More issues affect CSR, which illustrates that this concept is not free from limitations. It is possible to state that:

1. **Managers Do Not Have Skills to Develop CSR:** One objection to CSR is that organisations are not prepared to handle social activities. This position highlights that managers are oriented toward economy and finance. They do not have the knowledge to act in a socially oriented manner (Davis, 1973).
2. **CSR Dilutes Business Goals:** Another opposition to CSR is that it places less relevance on traditional corporate economic purposes. Adopting CSR may put organisations into fields that are unconnected to the company's principal financial goal (Hayek, 1969).
3. **CSR Gives More Power to Companies:** A third limitation of CSR is that organisations already have power in their fields and markets. Therefore, there is no need to enlarge this power into other areas (Davis, 1973).
4. **CSR Affects Corporate Competitiveness:** A fourth argument is that engaging with CSR causes organisations to become less internationally competitive (Friedman, 1962).

CSR also demonstrates several issues related to its practical/tactical side. The implementation of CSR programs, in fact, has often manifested in limits reducing effectiveness. CSR initiatives in business practice have had negative reactions from different categories of stakeholders. Similarly, CSR communication is used to publicly address and reassure audiences about possible environmental or societal damages (Morsing & Schultz, 2006).

According to this perspective, CSR needs initiatives to impact media to positively present the company to the public and relevant stakeholders.

Another limitation in CSR practice involves the multiplication of “contact points.” This is considered as the main goal of any CSR program. On the one hand, this perspective promotes interactions with stakeholders. However, it does not develop public involvement. It seems, in fact, that mutual collaboration between companies and stakeholders via symmetrical two-way communication processes do not belong to CSR (Crane & Livesey, 2003; Morsing & Schultz, 2006). In fact, in many CSR programs, stakeholder involvement remains limited (Browne & Nuttall, 2013; Porter & Kramer, 2011).

Implementing CSR programs without successfully engaging the public can cause negative effects (Delmas & Burbano, 2011). Several scholars propose conceptual frameworks aimed at managing relationships with stakeholders to integrate them into CSR practices. Shared value (Porter & Kramer, 2011), social contract (Davis, 2005), radical transactiveness (Hart & Sharma, 2004), and stakeholder engagement (Andriof, Waddock, Husted, & Rahman, 2017; Greenwood, 2007; Miles, Munilla, & Darroch, 2006) share the idea that organisations must integrate the contribution of stakeholders in strategies and practices related to social responsibility.

SOLUTIONS AND RECOMMENDATIONS

CS and CSR: Two Sides of the Same Coin

Many critics have raised disputes against the concept of CSR. These objections reflect the reasonable perspective that there is, indeed, a negative side of the argument with respect to almost any kind of theory. However, organisations still feel the need to set economic and social goals.

Due to this increased need for ethics and morality, especially in the context of digitalisation and globalisation, a new topic has emerged “to assess business activities as well as social and industrial development more generally” (Matten & Crane, 2004: 21). This is referred to as the concept of CS.

The World Commission on Environment and Development (WCED, 1987) explained that “sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” Sustainability involves environmental issues, as well as social and economic features. Environmental scopes cannot be reached

by ignoring social and economic matters (WCED, 1987). Sustainability has three facets in the ability of a company to meet environmental, social, and economic needs of stakeholders (Crane & Matten, 2016). These three elements were defined by Elkington (1999) as part of the triple bottom line (TBL) framework.

The First Pillar: Planet

The environmental aspect is the main feature of sustainability. Therefore, each part of CS has the same importance as the three components contribute equally to the relevance of the topic. The management and exploitation of resources, as well as their conscientious safeguarding for future generations, are essential concerns because these assets are characterised by limited access. Many business strategies do not consider the natural environment as they destroy basic resources and destabilise the future well-being of generations.

The environmental dimension of sustainability refers to the evaluation of the impacts of processes, products, and services related to natural resources. Therefore, continuing resource-intensive business behaviour is not a conscientious and realistic option for a company. Accordingly, the environmental perspective of CS pushes companies to:

1. Preserve the ecosystem by reinvesting profits and realising environmentally friendly goods and services
2. Meet specific standards and certifications
3. Adhere to principles of environmental protection
4. Implement a rational use of natural resources
5. Support safeguarding the environment through voluntary programs and activities to improve the environmental impact of a company's activities
6. Prevent risks to the ecosystem and populations

The Second Pillar: People

The social aspect of CS involves analysing and preventing negative effects of business practices on societies and communities (Scott, Park, & Cocklin, 2000). The social point of view concerns issues about the protection of health and safety of employees and consumers, as well as the fulfilment of the expectations of stakeholders. The “people” side of CS focuses on corporate tools/practices, values and internal rules that guide socially responsible

behaviours and can be summarised in the ethical code of conduct (Somers, 2001).

The Third Pillar: Profit

The economic view on sustainability refers to indicators of profit. This is linked to the business system's ability to gain an adequate competitive position. The profit dimension highlights strategies and tactics for long-term economic commitment. This dimension is inevitably related to the fact that the organisation aims to generate well-being and remuneration of shareholders.

To fulfil its economic goals, the company must operate according to current legislation on the protection of human rights and open competition. The profit dimension is related to the practice of avoiding the establishment of "cartels," which prevent companies from competing without restraint. It also aids in pricing strategy.

The pillar of profit strictly supports social causes or cause-related marketing (Ballings, McCullough, & Bharadwaj, 2018). The economic dimension of sustainability includes the ability to create relationships with customers, suppliers, and other fundamental stakeholders.

FUTURE RESEARCH DIRECTIONS

This chapter presented the topics of business ethics, CSR, and CS. Focusing on these approaches shows how they have shared features. They are also characterised by different perspectives on similar social and environmental issues. Analysing these subjects highlights that it is not always possible to prefer one theory over another. However, their applicability can be affected by radical changes modifying societies and organisations.

This chapter offered many definitions of business ethics, CSR, and CS. They continually refer to different dimensions and pillars related to environment, profit, and social issues. Although each definition places an emphasis on different elements, the descriptions are congruent.

Business ethics, CSR, and CS definitions are used to depict social phenomena. However, these approaches are limited in regard to stability in managing complex challenges. Companies are tasked with defining the dimensions, as well as understanding when to select one peculiar topic over

another. What is important is that companies must put them at the core of their organisation when considering business strategies.

CONCLUSION

According to this chapter, the sustainability revolution has obscured topics like business ethics and CSR. The CS approach states that the survival and development of macrosystems (i.e., the planet, economic systems, and society) and microsystems (i.e., organisations and individuals) depends on reaching a balance between three fundamental aspects: (1) environmental impacts; (2) social implications; and (3) the preservation of individual well-being. The reconciliation of these requirements allows companies to survive while meeting the expectations of stakeholders. Therefore, the need to pursue sustainable development is leading to profound changes in corporate policies and practices.

It has been determined that CS, CSR, and business ethics share many features and strengths. It is important to consider this fact during the decision-making process. This suggestion was proposed after studying the advantages, limitations, and objections related to CS, CSR, and business ethics.

However, choosing from these three topics is not always possible. For example, the theme of sustainability shares many features with other perspectives too. These include ethical enterprise, harmonic company, corporate environmental management, etc. These topics, in fact, allow organisations to make decisions to improve society, involve stakeholders, develop appropriate skills and processes, and create a proper orientation to sustainability.

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KEY TERMS AND DEFINITIONS

Cause-Related Marketing: The process of creating and implementing marketing tactics that are characterised by providing a certain amount of money to a nonprofit cause. This, in turn, encourages consumers to engage in revenue-providing exchanges.

Corporate Citizenship: Activities and processes implemented by an organisation to meet its social responsibilities (i.e., legal, social, environmental, ethical, and economic) according to stakeholder pressure. It aims to create higher standards of living, improved quality of life for society, and profitability for stakeholders. As the demand for corporate citizenship increases, investors, consumers, and employees will use their collective power to influence organisations that do not share their ethical principles.

Corporate Social Responsibility (CSR): This process foresees the needs of stakeholders. An organisation can offer objective information, branding, and business performance details through a CSR policy and managerial communication tools. Stakeholders use this information to learn about the business performance, social and environmental efforts, and relationships.

Corporate Social Responsiveness: This process identifies how organisations and their stakeholders dynamically interact and care for the

environment. Conversely, corporate social responsibility (CSR) refers to a company's moral obligation to society. Thus, responsiveness and responsibility are linked. However, responsiveness can be created through public expectations of corporate responsibilities.

People: This feature of the triple bottom line (TBL) indicates the concept of human capital. It refers to people who work for the organisation, as well as people who affect and are affected by the company's performance. This aspect is strictly linked with other relevant topics, including stakeholders, stakeholder engagement, social responsibility, and corporate social responsibility (CSR) communication.

Planet: The environmental bottom line pillar indicates a company's sustainable environmental practices. This concept requires that a triple bottom line (TBL) organisation cares for nature, does not create irreversible problems, or reduces its environmental impact. A company that follows the TBL approach minimises its ecological footprint (i.e., managing energy use, minimising non-renewable resources, decreasing pollution, making its waste less contaminated before disposing of it in a secure and legal mode).

Profit: The financial component of triple bottom line (TBL) is the main aim considered by companies. Profit involves financial and "natural" capital.

Reputation: Corporate reputation is a collective mental representation. It expresses a company's relative status in the mind of employees and other stakeholders. Corporate reputation refers to the collective judgment of the public regarding an organisation. The judgement is based on financial, environmental, and social impacts.

Sustainable Development: This concept was introduced in 1987 by the World Commission on Environment and Development. It identifies a development that can meet today's needs for a safe environment, social justice, and economic growth without impeding future generations. The preservation of the three pillars of sustainability must be the main aim of all companies.

Triple Bottom Line (TBL): This concept, which was created in 1994 by Elkington, refers to the fact that companies should focus on three bottom lines: (1) habitual evaluation of corporate profit; (2) social responsibility; and (3) environmental responsibility. This concept involves profit, people, and planet. It aims to evaluate the financial, social, and environmental performance of an organisation.

APPENDIX

This chapter discusses how a sustainability revolution has taken place over the last two decades (Edwards, 2005). A case study on Tata Steel is offered as an example of the strength of this revolution (<https://www.tatasteel.com/>). Tata Steel, the second largest steel producer in Europe, has plants in the United Kingdom and Holland. It provides steel and other services to industries, including construction and vehicle production.

Tata Steel's five core values explain the ethical approach of the organisation: (1) integrity; (2) understanding; (3) excellence; (4) unity; and (5) responsibility. Moreover, the company has its own definition of sustainability (<https://www.tatasteel.com/#sustainability>). It considers this strategy as “an enduring and balanced approach to economic activity, environmental responsibility, and societal benefit.”

Sustainability is, according to the company, strictly related to the main goal of guaranteeing that future generations benefit from our current lifestyle. This requires long-term goals based on economic, environmental, and social facets of the business.

In addition, a commitment to ethics is revealed in the business's corporate social responsibility (CRS) policy (<https://www.tatasteel.com/media/newsroom/press-releases/india/2017/tata-steel-commissions-its-1st-3-mw-solar-power-plant-at-noamundi/>). In fact, Tata Steel's sustainability policy shows that they “conduct our activities in relation to economic progress, social responsibility and environmental concerns in an integrated way in order to be more sustainable and to meet the expectations of our stakeholders.”

Tata Steel's attention to sustainability is also expressed in the fact that the company considers current laws on sustainable tactics. For example, antipollution laws set limitations on carbon dioxide emissions. Tata Steel not only follows the law, but in addition, it aims to exceed the law's minimum requests. This guarantees that Tata Steel can achieve sustainability and satisfy key stakeholders.

These responsible actions also benefit Tata Steel's reputation and image. The company is considered, in fact, as an environmentally-committed organisation and responsible business. Tata Steel offers products that improve long-term sustainability. These products allow the company to reach an additional margin and a primum price competition.

Tata Steel is working hard to reduce its emissions by employing new technology for recycling. This improves its management of natural resources.

For example, the company has developed a technology that reuses gas to generate electricity. This has reduced its use of natural gas and emissions. These examples demonstrate how sustainability tactics can be excellent options for an organisation. By embracing this approach, the company enhances its reputation and strengthens its corporate image. It is more efficient as it reduces the use of raw materials and power. In addition, it is more efficient with its recycling options. These issues positively impact profits and stakeholders' confidence, trust, and loyalty.

Moreover, following the ethical approach reinforces the company's competitive position in the market. It fosters sustainable decision-making processes with competitors. The benefits of sustainability influence human resources as employees are engaged in their daily duties and they view their work as a form of caring for people and the environment.

Chapter 3

Emerging Trends in Stakeholder Engagement and Corporate Social Responsibility Communication

ABSTRACT

This chapter focuses on the analysis of several issues linked to communication implemented by organisations oriented toward corporate social responsibility (CSR). Communication plays an important role in pursuing CSR goals and starts a process in which the organisation is pushed to rearrange the way it structures its identity. This process is centred on communication, a driving force for the creation of shared contexts between the company and its publics. In fact, the communication of CSR contents requires the full engagement of stakeholders to attain full participation in the organisation's commitment to sustainable corporate performances. Reaching this goal is essential for the success of every kind of company. This chapter sees communication as the main pillar for building the relationship between the company and the external environment, enabling the creation of reputational capital. In particular, the chapter presents a literature review that reflects the need to prevent reputational risk by paying attention to managing growing stakeholder empowerment, since stakeholders often express their dissatisfaction and seriously endanger the company's reputation.

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INTRODUCTION

A company's orientation toward Corporate Social Responsibility (CSR) could be considered mature when it involves the development of meaningful and long-lasting relationships with stakeholders (Payne & Calton, 2002). To achieve its goals in terms of sustainable development, each organisation must obtain the support of relevant stakeholders who not only show an interest in company activity, but also control useful resources requested by the organisation (Ayuso, Ángel Rodríguez, García-Castro, & Ángel Ariño, 2011).

These stakeholders have specific expectations and exert pressure to obtain satisfaction of their needs (Blackburn, Hooper, Abratt, & Brown, 2018; Caputo & Evangelista, 2018; Coombs & Holladay, 2018; Ngu & Amran, 2018). Each organisation is responsible for deciding the level of engagement it must develop with different stakeholder groups (Phillipson, Lowe, Proctor, & Ruto, 2012).

The Institute of Social and Ethical Accountability (ISEA, 2002) initially defined stakeholder engagement as the process of seeking stakeholder perspectives on a specific company.

Over the years, different definitions of stakeholder engagement have emerged (Krick, Forstater, Monaghan, & Sillanpää, 2005). Stakeholder engagement entails not only involvement of different publics implemented exclusively in response to external constraints. When it is strategically planned, it can enable the company to gain the benefits of putting into practice a broader and constant dialogue with all kind of publics able to improve mutual understanding; find effective solutions to conflicts; and reduce the potential risks generated by criticism from key interlocutors (Gable & Shireman, 2005).

Beginning with an analysis of the concept of stakeholder engagement, this chapter reflects on the main challenge of CSR communication: bridging the gap between an organisation's scope and stakeholders' needs. Improved reputation is considered the most significant asset of CSR communication, and consequently is targeted by all CSR communication theories, the reason to reflect critically on this matter. Therefore, in order to add several insights into the field of stakeholder engagement and CSR communication, the main aim of this chapter is to understand the context for these theories and related approaches. Therefore, analysing each approach and proposing solutions, recommendations and future research directions follow.

BACKGROUND

The literature offers many examples of different types of stakeholder participation that an organisation can consider when it comes to managing the decision-making process (Reed, 2008).

One way of classifying engagement distinguishes levels of participation in the communication flows between the organisation and stakeholders (Rowe & Frewer, 2000). In line with this perspective, interaction between the company and its publics can be characterised by one-way communication flow with passive publics just receiving communication and information from companies, without the need to answer back. This relationship also can rely on information expressed by stakeholders, often defined as ‘consultation’. The highest level that can be reached in this sense is two-way symmetrical communication flows that proactively involve all participants. A similar classification hierarchy exists in public relations too (Grunig & Dozier, 2003; Grunig, 2013).

Morsing and Schultz (2006) identify three communication strategies characteristic of CSR:

1. ‘Information Strategy’ characterised by one-way communication (messages created by the company reach different passive publics);
2. ‘Stakeholder Response Strategy’ characterised by an asymmetric two-way communication flow (messages created by the company reach active publics);
3. ‘Engagement Strategy’ based on symmetrical two-way communication flow (messages created by the company reach stakeholders who can express their opinion and influence the company through their feedback).

Another classification focuses on the analysis of the objectives of participation/interaction. Warner (1997) analysed the exploration of consensus building as a necessary condition for achieving CSR goals. Lynam, De Jong, Sheil, Kusumanto, and Evans (2007) differentiated the organisation/stakeholders relationship according to different communication methods such as ‘diagnostic and informing’, ‘co-learning’ and ‘co-management’, based on the specific objectives to be reached through stakeholder participation.

A very well-known classification comes from the Participation Scale of Citizenship created by Arnstein (1969), which views stakeholder participation

as a continuum of eight stages, ranging from unidirectional dissemination of information to the maximum level of engagement, defined as ‘citizen control’.

Based on this model, Friedman and Miles (2006) proposed a scale of engagement assessment that includes twelve categories. This evaluation tool does not imply that it is necessary to place all relations with stakeholders at the highest level of engagement. On the contrary, Friedman and Miles (2006) believe that different groups of stakeholders, or the same group at different times, can be treated differently according to the needs of the organisation.

On this scale, the first two levels (‘manipulation’ and ‘therapy’) should be avoided, as they refer to an approach aimed exclusively at influencing the opinions of stakeholders. These levels are characterised by features of unidirectionality (i.e., information that goes from the company to a passive public), partial information proposed through communication, and a self-celebrative attitude. These two levels involve actions of engagement aimed at patronising stakeholders rather than informing them about the real CSR activities the organisation implements. These levels use communication tools such as brochures, magazines, newsletters and CSR reports, which show inaccurate, incomplete information or highlight only positive aspects of company CSR actions.

Like the previous two stages, the third level (‘informing’) relies on a one-way communication approach but provides wider transparency in the information offered to stakeholders, and an effective commitment in terms of accuracy of CSR reports. This level corresponds to a certain degree of engagement in which the social actors give meaning to CSR actions of the company, considering their direct experience or the information received. However, this approach has some limitations, in that it focuses mainly on relationships rather than on achieving shared objectives. In response to the growing role the company plays in society, groups of stakeholders deserve to be not only informed, but also consulted in advance about company decision-making processes, with particular attention to those business activities with social and environmental aspects (Andriof, Waddock, Husted, & Rahman, 2017).

Levels 4, 5 and 6 (‘explaining’, ‘placation’ and ‘consultation’) are a group of stakeholder-engagement strategies defined as ‘tokenism’, indicating the principle or practice of making a concession as a symbolic gesture towards ‘minor’ groups. These levels of engagement are characterised by a two-way communication flow expressed through such mechanisms as workshops, interviews or focus groups, in which the organisation listens to the needs of stakeholders before making final decisions.

In these levels of engagement there is not yet a real ability for publics to influence corporate decisions, only for simple recognition of the role played by some stakeholders. However, the ‘consultation’ level provides the possibility for stakeholders to propose alternative solutions, though without any certainty that organisations will consider the suggestions.

Overcoming an approach to engagement based on reactive conflict management caused the shift from a logic of relationship management to a more challenging perspective on stakeholder engagement. This implies the creation of inclusion, collaboration and the progressive involvement in the business processes of key stakeholders, through the implementation of multidirectional communication (Greenwood, 2007).

In the following levels (‘negotiation’, ‘involvement’, ‘collaboration’ and ‘partnership’), the stakeholders’ role becomes more important as their contribution is explicitly requested in order to reach shared decisions. In this block, degrees of involvement are differentiated by the objectives of involved actors becoming more or less divergent (e.g., stakeholders care about environment and society while the company cares about profits).

At Level 9 (‘collaboration’), common objectives are usually pursued to obtain mutual benefits. This level can be reached through strategic alliances such as product endorsement, sponsorships or licensing (Friedman & Miles, 2006). At Level 10, however, joint ventures are put into practice differently than at previous levels. Stakeholders do not only influence the results that are planned to be achieved but also engage in the same processes that lead to the selection of shared objectives.

At the final two levels of engagement (‘delegated power’ and ‘stakeholder control’), the power of stakeholders is so high that it allows them direct representation in the dominant coalition at the highest level of the organisational chart. At Level 12, the dominant coalition includes even more stakeholders than members of the organisation; therefore, full control of decision-making processes is in the hands of stakeholders.

In line with this model, other scholars depict stakeholder engagement following a continuum from a reactive tactic in response to environmental constraints and regulatory obligations, to a proactive approach based on actions that try to anticipate and satisfy the demand of stakeholders, finally including them in decision-making processes (Sharma & Sharma, 2011).

MAIN FOCUS OF THE CHAPTER

Issues, Controversies, Problems

The current perspective on stakeholder engagement is based on organisations' awareness that genuine stakeholder engagement can improve the ethical quality of their business decisions. In fact, the stakeholders' contribution becomes fully integrated into the company strategy when they are able to generate long-lasting competitiveness based on shared objectives (Noland & Phillips, 2010). A deeper integration of stakeholders into company life and, consequently, in CSR strategies and practices leads to significant benefits (Krick, Forstater, Monaghan, & Sillanpää, 2005). These advantages can involve the enhancement of organisational learning skills, the development of innovations (i.e., new products and new business processes), the reduction of conflict, the increase of mutual trust and an enhancement in terms of reputation (Siano, 2012).

Stakeholder engagement can:

1. Lead to more reasonable and sustainable social development, offering those with the right to be heard the opportunity to be involved in decision-making processes;
2. Help an organisation that cannot pursue them to obtain all kind of resources (e.g., knowledge, economic) needed to solve problems and achieve objectives;
3. Enable the development of risk management by building trust between a company and its stakeholders and by strengthening corporate reputation;
4. Allow the company to learn from stakeholders (e.g., improving processes/products) favouring a deeper understanding of the environment in which it operates, including possible market developments and the identification of new strategic opportunities;
5. Inform, educate and influence stakeholders to improve their decision-making processes and actions that can have an impact on the company and the whole society (Krick, Forstater, Monaghan, & Sillanpää, 2005).

Stakeholder engagement strengthens the role played by corporate communications, since the organisation must listen and create active discussion with stakeholders (Morsing & Schultz, 2006).

As previously highlighted, reaching the highest levels of stakeholder engagement requires actors with the possibility of influencing the decision-making process. This can happen only through using diffusive and bidirectional communication processes (Deverka et al., 2012). Treating stakeholders as mere recipients of communications is not enough; it becomes essential to effectively understand the distinctive characteristics of each group, by implementing a personalised approach whose key elements are mutual responsibility, information sharing and open/respectful confrontation (Miles, Munilla & Darroch, 2006). Such an approach requires dialogue that is not only apparent, but really appreciates stakeholder feedback.

Indeed, dialogical process is the necessary basis for the development of corporate relations with stakeholders. Corporate communication helps organisations obtain essential resources by contributing to the creation and development of symmetrical, strong, long-lasting and equal relationships with stakeholders (Ledingham, 2003). This means that a genuine dialogue must aim at solving problems as well as anticipating and avoiding conflict between social players.

However, in some cases a high level of stakeholder engagement can be dangerous for organisations. For example, situations may arise in which it is not so easy to develop decision-making processes, due to obstacles in reaching a minimum consensus among involved actors (Livesey & Crane, 2017). To be successful, a stakeholder-engagement process requires not only open dialogue, but also a cultural affinity based on values, mores and ethics, between the organisation and its interlocutors. Thus, all players recognise mutual legitimacy, invest time to build trust and accept sharing potential advantages (Lawrence, 2002).

The continuous dialogue with all publics and other stakeholder-engagement activities must be integrated into the creation of sustainability strategies and practices (Noland & Phillips, 2010). In other words, the engagement cannot be separate from the company's core business, and corporate decisions at strategic and operational levels must include it. Consequently, moving from a traditional approach of stakeholder engagement to a proactive way to implement it means embracing a perspective that traduces the inclusive processes of stakeholder groups into formal collaboration and real involvement (Savage et al., 2010). In this way, guaranteeing mutual respect for all actors and allowing development of concrete ability of stakeholders to influence corporate decision-making processes could be possible (Sachs & Rühli, 2011).

SOLUTIONS AND RECOMMENDATIONS

CSR communication plays a principal role in reaching proactive stakeholder-engagement strategy (Ziek, 2009). Only through CSR communication can the organisation achieve a sustainability orientation. This orientation is not a static condition, but thanks to constant interactions with stakeholders, it can continuously enrich itself with elements that strengthen the whole company (Schmeltz, 2012).

For example, the company may need to change its corporate guiding values due to new expectations and requirements of key stakeholders. In this case, communication is very important, as it allows redefining strategic orientation based on stakeholder feedback.

Consequently, in line with stakeholder-engagement theory, CSR communication must be considered the main tool for building relationships in a systemic way between the organisation and the environment (Siano, 2010). The orientation toward sustainability and CSR then translates into coherent decisions and actions, shared as much as possible by key stakeholders. The commitment to CSR can be expressed through objectives, phases, processes, tactics and initiatives.

Moreover, communicating CSR strategies and activities is important for implementing meaningful responsible actions. In this sensegiving process (Gioia & Chittipeddi, 1991), the role of communication is to improve stakeholders' perception of the organisation, as well as to collect feedback on the CSR initiatives put into practice (Maitlis & Lawrence, 2007). This second role of communication is linked to the previous one: without stakeholder engagement, communication initiatives risk being seen as cosmetic operations and not as expressions of a real strategic orientation to sustainability. The communication of achieved CSR results is a crucial activity, able to obtain positive effects in terms of reputational capital and acquisition of external (i.e., economic and human) resources (Hillenbrand & Money, 2007). With no communication, CSR strategies and practices cannot guarantee that companies can reach sustainable development (Bansal, 2005).

FUTURE RESEARCH DIRECTIONS

The strategy of involving stakeholders in business processes through communication has already been explored in many business areas (Edelenbos

& Klijn, 2005; Green & Hunton-Clarke, 2003). Thus, this chapter presents an initial approach to the adoption of this tool in the sustainability field, including stakeholder involvement in the CSR communication process, especially when it comes to creating strategic communication about values and guiding principles, and not only about tactics or particular actions. Implementing CSR communication and involving stakeholders in practice is not as simple as it may seem for a company. Cooperation with stakeholders is a learning duty that can encounter many barriers calling for further examination (Ihlen, Bartlett, & May, 2011). According to Crane and Matten (2007), these barriers are resource schizophrenia caused by ethical impasse, intensity, cultural conflict, co-optation, uncontrollability, accountability and opposition. However, many other limits can be found that must be considered.

In addition, companies might simply aim to reach the lowest level of stakeholder involvement in decision-making processes if they consider this level to be sufficient for their success. Organisations tend to be more willing to cooperate with reasonable and manageable stakeholders than with demanding key actors who express significant expectations.

All these considerations show the importance of pointing out to managers the positive aspects of involving stakeholders in the strategic processes of CSR communication strategies, along with individuating the negative ones. Making clear the advantages and the disadvantages of CSR communication as a tool for boosting stakeholder engagement will push practitioners to be prepared to face the highest level of involvement — promotion and inclusion — instead of aiming to reach the easiest objectives. For these reasons, further research in this challenging area is needed.

CONCLUSION

This chapter has presented several insights into the fact that, from the point of view of communication, the organisation oriented to CSR is by its nature driven to work on different levels. Surely, it cannot avoid pursuing commitments linked to the “three Ps” (i.e., people, planet, profit). These aims, typical of a sustainability approach, can create for the company the risk of incurring contradictions and inconsistencies, as ethical objectives can be inconsistent with some economically centred commitments that nonsustainable organisations share. Therefore, ‘green’ companies can also fall into reputational risk, higher especially if stakeholder complaints are

expressed in digital-communication environments. This need to embrace a wide commitment to stakeholders gives rise to a paradox. On one hand, responsible organisations have huge potential for developing reputational capital; on the other hand, that can turn into significant reputational risk. The higher the return in terms of reputational capital, the higher the potential reputational risk is.

This risk is likely to materialise if the organisation implements CSR communication without being able to present any tangible facts and actions on which to base its social responsibility. Therefore, a company must support its CSR communication by showing genuine actions consistent with the message. As suggested in this chapter, the first step in CSR communication is assuming commitments to stakeholders, avoiding a misalignment between their expectations and the effective capacity of the organisation to implement CSR activities. This is the only tool a company has to prevent reputational risk.

At the same time, a second step is contributing to the creation and development of reputational capital, giving adequate attention through CSR reporting to the results achieved in terms of corporate sustainability. The communication of implemented CSR initiatives enhances (in terms of visibility and awareness) the results achieved by the organisation and increases reputational capital.

In addition to these two main priorities, many other aspects of CSR communication must be considered. For example, regarding internal stakeholders, CSR communication must aim to disseminate adequate and timely information about responsibility shared by employees and managers for ensuring the involvement of the members of the organisation, strengthening the sense of belonging and contributing to the development of principles and guiding values of corporate culture oriented toward sustainability inside the organisation.

Similarly, CSR communication created to reach supply-chain partners must encourage the creation of cooperation, which can be implemented through co-planning, co-production and co-marketing strategies also useful for developing sustainability.

Many other goals are linked with CSR communication, and managers seeking to boost the involvement of their organisation in the sustainability area must consider them all.

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KEY TERMS AND DEFINITIONS

Corporate Communication: Corporate communication is the set of strategies and actions useful for managing all internal and external communication, with the main aim of creating favourable touchpoints with stakeholders on which the organisation relies. Furthermore, Cornelissen (2017) added that corporate communications is a management task that gives a frame and vocabulary for the efficient coordination of communications with the scope of setting and sustaining positive reputations with publics upon which the organisation is reliant.

Corporate Identity: Corporate identity includes logos, company house-style and visual identification. Moreover, it presents the uniqueness of an organisation, which is fully related to its external and internal image and reputation, thanks to corporate communication (Gray & Balmer, 1998).

Corporate Image: Corporate image differs from corporate identity. The corporate image expresses the stakeholder perception of a company. The implementation of public relations is useful to create and support the corporate identity and to generate an image in publics' minds. This involves managing harmful media narratives. The final scope of a company is to reach the accurate alignment of corporate identity with corporate image, so that stakeholders perceive the company just as the organisation needs to be seen (Gray & Balmer, 1998).

Corporate Reputation: Corporate reputation (Fombrun, 1996) is a cognitive feature that puts together the multiple images of an organisation held by all its publics. It expresses the general attractiveness of the company to investors, employees, consumers, distributors, suppliers and communities. Thus, the corporate reputation is a stakeholder's overall evaluation of an organisation over time. This evaluation is set on stakeholders' past experiences of the company's performance, other communication and representations that give information about corporate activities and a comparison with the performance of competitors.

Corporate Social Responsibility (CSR) Communication: Corporate Social Responsibility Communication is the communication expressed in the CSR mindset. Since CSR is considered as a 'way of thinking' and is part of the organisation's core business, communication must highlight its role as a valuable component of corporate culture to all stakeholders. CSR in communication processes puts the interests and requirements of stakeholders at the centre of the organisation's attention. It combines stakeholders' interests into all strategic decisions and procedures in order to reinforce member identification (Morsing, 2006). It also focuses the meaning of communication toward the implementation of an open dialogue.

Ethical Code of Conduct: An ethical code of conduct is a guide to principles created to assist practitioners in performing business in the right way. A code of ethics can reinforce the values stated in the mission and vision of the company. In fact, it explains how managers must deal with everyday problems and proposes the ethical principles based on corporate core values. An ethical code shares many features in common with the code of professional practice and the employee code of conduct.

Stakeholder: Engagement: Stakeholder engagement is the process by which a company deals with publics who can be affected by business strategies and tactics, or can influence the implementation of its decision-making process. Stakeholder engagement plays a key role in CSR and CSR communication, and helps attain the triple bottom line. Organisations involve their publics in

open dialogue to better understand which social and environmental issues are more important to them to improve decision-making processes.

Stakeholder Management: Stakeholder management builds positive relationships with all stakeholders through the suitable management of their expectations and common goals. Stakeholder management is a complex process and, for this reason, it must be planned and guided by ethical principles.

Stakeholder Theory: Stakeholder theory suggests that the main aim of an organisation is to offer as much value as possible to key stakeholders. To achieve successful results and be sustainable over time, practitioners must keep the interests of consumers, partners, distributors, suppliers, employees, communities and shareholders aligned and going in the same direction.

APPENDIX

This chapter presented several insights into the fact that, from the point of view of communication, the organisation oriented to CSR is, by its nature, driven to work on different levels: for people, for planet and for profit. To offer an example of the strength of this revolutionary perspective, a case study is described. The case focuses on how Cadbury puts CSR into practice and communicates its effort in terms of sustainability (<https://www.cadbury.co.uk/>). Cadbury is a British multinational confectionery company, the second-largest confectionery brand after Mars, and sells its products in more than 50 countries.

The company's ethical approach is shown in the way Cadbury manages its supply chain and distribution process (<https://www.cadbury.com.au/About-Cadbury/Sustainable-Cocoa.aspx>). The organisation does its best to control the transformation stage of its own process and tries to follow the behaviour of suppliers and distributors. For example, it assesses potential suppliers by asking them to complete a questionnaire prior to sending them a proper contract. This allows the company to control partners and make sure that they take account of the company's rigorous standards. One standard pertains to the environment: the questionnaire asks suppliers to say if they perform audits or have environmental policies. Cadbury also is very interested in offering fair treatment to its commercial partners. For example, the cocoa farmers are taken into consideration by Cadbury, as the company is a member of a global coalition that involves industry, governments, non-government organisations and other interest groups, organised with the aim of improving working conditions on cocoa farms. The work of the coalition is only one manner of sustaining cocoa-farmer communities. Another action developed by Cadbury is Fair Trade, which fights to reach the goal of pricing cocoa at a set minimum price. To this price is added a premium that goes to the farmer cooperatives and allows companies to use the 'Fair Trade' logo. The work of Fair Trade is very important, but many farms in the field are very small family businesses working in isolated areas. Access to a Fair Trade cooperative group can be easier said than done for them; consequently, the coalition is working to guarantee these farms can take advantage of the work that it offers.

Cadbury's purpose is to aid cocoa farmers in enhancing their standards by helping them in creating sustainable crops of quality beans. In Ghana, for

example, a country that sells cocoa to Cadbury, the organisation sustains communities of local farms through programs on sustainable tree-crop management.

In addition, as a multinational company, Cadbury has huge environmental responsibilities to all key stakeholders. In fact, the organisation follows several limitations on fuel consumption and air emissions linked to transporting its products. For example, in the United Kingdom, drivers are trained to efficiently manage their trucks, which are frequently checked to maintain the highest effectiveness.

Moreover, Cadbury aims to take care of consumers, offering high-quality products, labelled plainly and meeting safety standards (<https://www.cadbury.co.uk/community>). With that motive, Cadbury's sustainability agenda shows increasing consumer significance in nutrition and lifestyle, and the way brands are advertised, particularly to children (<https://www.cadbury.co.uk/cadbury-foundation>).

Furthermore, when recruiting employees, Cadbury is shown to pay attention to ethics, encouraging diversity in the process of assessing human-resource capabilities. The organisation thus considers applications from around the world, trying to give attention to different kinds of people. Cadbury thinks that greater diversity in the workplace means different manners overanalysing and solving everyday problems and promoting greater creativity. To attain diversity, the organisation offers equal opportunities for its potential employees regardless of gender, race, religion, age, marital status, sexual orientation or disability.

All Cadbury's efforts in structuring ethical strategies and putting them into practice align with the company's core values, mission statement and orientation. Moreover, this approach to reaching key stakeholders is clearly communicated to both internal and external publics. It surely helps the company to keep its competitive position in the market and to enhance stakeholders' loyalty and trust.

The sustainability approach has contributed to the success of the organisation and has permitted it to become the world's second leading confectionery company.

Chapter 4

Bridging Cultural Dimensions and Corporate Social Responsibility Communication

ABSTRACT

The relation between culture and CSR communication has been explored often in several fields of study (e.g., international management, marketing, organisation, communication). In order to show the role played by culture as an antecedent of CSR, many academics focus on national and regional cultural differences in CSR communication. Furthermore, they highlight that cultural values have to be the basis on which businesses and CSR strategies are developed, as they allow organisations to arrange long-term sustainable relationships with all relevant stakeholders. Starting from these considerations, this chapter presents a literature review illustrating the different approaches that link CSR and CSR communication (and other related fields) to culture and cultural dimensions. The chapter briefly explores several sides of the argument, presenting theoretical and practical implications that arise while analysing the areas of ethics and sustainability in a cultural perspective. Finally, the chapter recommends areas for further discussion and research on the relation of culture and CSR from the perspective of online communication.

INTRODUCTION

In the previous chapters, an explanation and definition of culture and organisational culture were offered. Now, in order to set the basis for the development of the rest of the book and of the empirical research, the connection between ethics and culture (cultural dimensions) is examined.

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Culture expresses moral and ethical aspects that guide behaviours and the way individuals interact within a society (McRobbie, 2018; Schein, 1990, 2010). Generations transmit cultural features, and for this reason those features become shared rules that a particular society accepts and considers norms, useful for directing the course of everyday life (Johnson, 2018; Markus & Kitayama, 1991; Mosse, 2018; Surber, 2018).

Along with myths, archetypes, traditions and rituals, culture functions as a means of easily understanding what is right and morally accepted in a community, to give members of the group a sense of commitment and protection. Without these important structured elements, living in a society would be impossible and would create uncertainty in its population (Barker, Ingersoll, & Teal, 2014; Schein, 1996).

Inside a company is the same need to belong to a community. Here, culture can be defined not as something that an organisation has, but as something an organisation is (Jin, Drozdenko, & DeLoughy, 2013). However, it is important to add that culture could also be viewed as what a company has (e.g., human resources, skills).

In brief, from the company's perspective, culture plays a guiding role that aids stakeholders in knowing which actions align with the corporate personality (Brinkman, 1999; Cacioppe, 1998). Connected with the idea of sharing intents (Ghobadian & O'Regan, 2002; McDermott & Stock, 1999) it is useful to apply it to solving managerial issues, and it is specific to each specific business (Sadri & Lees, 2001; Silvester, Anderson, & Patterson, 1999).

These unique characteristics of organisational culture emphasise that the cultural values can exist only if they are accepted by the majority of corporate members (Cray & Mallory, 1998; Rowden, 2002), and that cultural features can also help in strengthening organisational behaviour patterns (Juechter, Fisher, & Alford, 1998; Ogbor, 2001).

Moreover, national culture and organisational culture both have the power to affect the definition of what is moral and ethical in a certain group (Pohl, 2006). In fact, ethics participates in what culture is (Visser & Tolhurst, 2017). This implies that employees and individuals belonging to different groups and organisations can consider other cultures unethical and immoral. For this reason, the concept is often the basis for the definition of ethnocentrism and drives country-of-origin evaluations (Sinclair, 1993).

Similarly, the existing link between ethics and organisational culture pushes companies to create and communicate how they put this strong connection into practise. Many organisations actually present in their orientations, and particularly in vision and mission statements, explicit references to social and

environmental responsibility (Kaptein, 2009). This communication strategy reflects company willingness to highlight to their publics that they evaluate their business performances according to the ethical code of conduct they embrace (Schein, 1996). In this way, companies also succeed in promoting their ability to rate their achievements according to their peculiar organisational culture.

A major advantage of connecting business culture and ethics is having the same understanding of what is ethically acceptable among all groups of employees, managers, and other executives (Hartog & Verburg, 2004; Llopis, Gonzalez, & Gasco, 2007). In this way, organisations can communicate their behaviours as aligned with the whole corporate code of conduct, the ethical standards of their stakeholders and their members' beliefs and principles (Chan & Cheung, 2012; Yu & Choi, 2016). Moreover, this communication based on corporate social responsibility (CSR) contents and programs can travel through all the different communication channels available to and for the organisation (Birth, Illia, Lurati, & Zamparini, 2008).

At this point, it is important to clarify that although all companies have cultures that can function as a base on which to build CSR, this does not mean that the actions of all organisations are ethically correct (Donaldson & Werhane, 1993; Key, 1999). Some organisations embrace organisational cultures that deny, overlook, or remain completely indifferent to CSR elements. Additionally, cultivating, respecting, and sharing cultural values does not always mean that employees will act with integrity (Parry & Proctor-Thomson, 2002). In fact, since the link between CSR and culture is under scrutiny, these values must inevitably be shared by all employees and should not be relevant only for the manager who is in charge of developing CSR programs (Dalla Costa, 1998; Kanungo & Mendonca, 1996).

From this perspective, the ethical component of organisational culture clearly is based on a multifaceted interplay of formal and informal systems that can generate either ethical or unethical conduct. The formal systems in particular embrace internal policies, leadership, orientation, structure, reward systems, training programs and decision-making processes, while, the informal systems involve shared rituals, common language, norms, myths, archetypes, heroes and familiar stories (Sinclair, 1993; Trevino, 1990).

Starting from these considerations on culture and organisational culture, this chapter concentrates on Hofstede's research (1991) and its implications and potential applicability in the field of ethics and corporate social responsibility. Presentation of the background for the analysis maintains a specific focus on online CSR communication.

CSR AND CULTURAL DIMENSIONS: IDENTIFYING THE CULTURAL IMPACT ON CSR ASPECTS

The existing relation between culture and CSR has been widely discussed in various fields of study (Christie, Kwon, Stoeberl, & Baumhart, 2003; Park, Russell, & Lee, 2007; Vitell, Paolillo, & Thomas, 2003). By identifying culture as an antecedent of CSR, many scholars focus on national and regional cultural differences in CSR communication (Dawkins & Ngunjiri, 2008; Pohl, 2006). They find out that cultural values must be embedded in business and CSR strategies as they help organisations to arrange long-term sustainable relationships with relevant stakeholders (Maon, Lindgreen, & Swaen, 2010).

For example, Burton, Farh, & Hegarty (2000) examine differences in CSR orientation between people from different cultures, highlighting marked variations from Hofstede's results only in terms of uncertainty avoidance. Burton et al. (2000) studied the orientation toward CSR of 165 U.S. and 157 Hong Kong individuals, reaching their research goal of taking account of business students' point of view. The selected respondents from both countries essentially considered CSR from the same perspective; however, they showed many differences in the types of responsibilities judged to be relevant using this approach. Hong Kong respondents in particular were more focused on economic responsibilities related to performance, while noneconomic responsibilities were more important to U.S. students. The Burton et al. (2000) analysis is developed by implementing Hofstede's approach and its dimensions.

Supporting the thesis of culture perspectives affecting CSR, Waldman, Sully de Luque, Washburn, & House (2006) obtained results that also confirm the influence of cultural dimensions on CSR. Specifically, the authors examine the existing link between cultural and leadership factors, connecting them with CSR values and ethics that managers follow when it comes to implementing decision-making procedures. In this longitudinal analysis, researchers collected data from 561 organisations in 15 nations on five continents, to show how cultural dimensions of collectivism versus individualism and power distance express a socially responsible approach by members of top management. They discovered that CEO visionary leadership and its peculiar characteristic of integrity were impacting on CSR values. This means that not only must Hofstede's dimensions be considered in this perspective, but also the CEO intrinsic viewpoint (Waldman et al., 2006).

Furthermore, Ringov and Zollo (2007) apply Hofstede's model to examine the influence of culture on corporate nonfinancial performance. They detected a significant negative association, according to which lower degrees of CSR characterise countries where power distance and masculinity reach high levels of intensity. In fact, Ringov and Zollo (2007) investigated worldwide the effect of differences in national cultures on social and environmental performance of organisations.

Starting from theoretical evidence, the authors first suggest that organisations based in countries with higher power distance, individualism, masculinity, and uncertainty avoidance can be expected to have lower social and environmental performance. Then, to prove their hypotheses, a dataset of answers collected in 463 firms of 23 North American, European and Asian countries was used. Thanks to these data, the researchers empirically confirmed that power distance and masculinity have a negative impact on corporate social and environmental results; but individualism and uncertainty avoidance have no significant effect. Their work highlighted that socially responsible corporate performance is influenced by culture. The implementation and the approval of performance do seem to depend on some of Hofstede's cultural dimensions but, at the same time, they are not related to others. If a company decides to make social changes through intentional CSR activities, it must consider linking these initiatives to specific cultural values relevant for publics in the specific country (Ringov and Zollo, 2007).

The association between culture and CSR can also be explored by taking corporate social performance (CSP) into consideration. A study by Ho, Wang, and Vitell (2012) highlights a significant relationship, in this case positive, between CSP and three out of Hofstede's five cultural dimensions, revealing that advanced CSR performance was related to high levels of power distance, collectivism, and uncertainty avoidance. Exploring the impact of culture on CSP, the authors empirically analyse features of a global CSP database of organisations, including data collected from 49 countries. Results show that Hofstede's cultural dimensions are extensively related to CSP and that European organisations 'act better' than other countries in terms of CSP.

Other scholars, such as Gănescu, Gangone, and Asandei (2014), Wanderley, Lucian, Farache, and de Sousa Filho (2008), Ki and Shin (2015), Peng, Dashdeleg, and Chih (2012), and Kang, Lee, and Yoo (2016), Thanetsunthorn (2015) find an interesting link among CSR communication, societal culture values and/or country of origin. According to them, several cultural aspects potentially should influence or determine CSR communication.

Peng et al. (2012) analysed the relationship between national culture and CSR, employing a sample of 1.189 organisations selected from the Dow Jones Sustainability World Index (DJSWI) and CompustatGlobal Vantage databases. Their findings showed that Hofstede's five cultural dimensions impact on CSR commitment. However, individualism and uncertainty avoidance have positive influence on CSR commitment, while, power distance and masculinity negatively influence it.

Gănescu et al. (2014) described and assessed instead responsible corporate behaviour toward consumers in European countries. The authors created an index with the aim of measuring the impact of Hofstede's cultural dimensions on responsible corporate behaviour toward consumers. This index was set based on content analysis of the Eurostat databases, the RAPEX 2012 Annual Report, the 2012-2013 Global Competitiveness Report and the Global Reporting Initiative database.

Results demonstrated that organisations belonging to countries with low power distance, individualism, femininity, low levels of uncertainty avoidance and long-term orientation are more prone to put into practise responsible corporate behaviour toward customers.

Furthermore, Wanderley et al. (2008) studied how the Internet has become one of the central means for CSR disclosure, offering organisations the ability to communicate CSR information in a less expensive way and more quickly than before. This new trend helps organisations promote their ethical efforts to stakeholders through the web. The research explored whether CSR information disclosure on corporate websites is affected by country-of-origin-evaluation and/or industry-sector influence. The research goal was reached by analysing corporate websites of 127 organisations from emerging countries (e.g., India, Brazil, China, Indonesia, Mexico, and South Africa). The empirical results showed that country of origin and industry sector have a considerable influence on CSR disclosure on the web, country-of-origin impact more than industry sector on a selected issue.

Similarly, online CSR communication was also the main topic for Ki and Shin (2015). As stakeholders look at corporate websites to be updated on environmental and social issues, it is useful for organisations to communicate sustainability effectively on their websites. Their research compared the sustainability communication presented on the corporate websites of 100 companies in South Korea and the United States. They learned that American organisations are more interested in communicating CSR values/practises to stakeholders through websites. In addition, the data highlighted the South Korean corporate websites focus on collectivism (i.e., performance for

community, harmony, environmental heritage, and family-related values) and power-distance values (i.e., hierarchy information, vision and mission statement) more than American organisations. U.S. companies communicated online values related to uncertainty avoidance; that is, they prefer to promote information about customer service, guided navigation, and links to specific data.

Thanetsunthorn (2015) explored the impact of culture on CSR in different countries and regions. He bases his research on the analysis of CSR performance of 3,055 organisations belonging to 28 countries in Asia and Europe. This enabled him to state Hofstede's cultural dimensions' impact on CSR performance. Besides, organisations in Europe usually show better performance in terms of CSR respect for the Eastern Asian countries.

In addition, Kang et al. (2016) focused on the study of effects of cultural dimensions on CSR activities performed by organisations in the hospitality sector. They examined a sample of 365 organisations. The analysis confirmed a positive effect of uncertainty avoidance and of power distance on CSR, while individualism and masculinity had a negative impact.

The results helped the authors to suggest to hospitality companies that they conceive of a CSR portfolio, consisting of ethical strategies that consider the effects of culture on sustainability.

After analysing all these contributions that focus on the connection between culture and CSR, it is important to say that there is another field of research according to which cultural values are typical of societies and of people, but do not influence CSR features. In line with this perspective, Kim and Kim (2010) analysed the relationship between cultural dimensions and public relations practitioners, revealing that social and personal values are more useful than cultural dimensions in clarifying CSR attitudes. This seems quite controversial, especially if cultural dimensions should be the *summa* of social and personal values.

In Korea, Kim and Kim (2010) succeeded in redimensioning the strength of cultural dimensions, as their results showed that in this area, public-relations practitioners' ideas about CSR are more important than culture, and that these CSR ideas affect their attitudes toward ethics and sustainability more.

Woo and Jin (2016) achieved similar results, pointing out that there was no moderating effect of culture on CSR features. These authors investigated the effect of culture on the influence of CSR on brand equity. To conduct the study, Woo and Jin (2016) chose to analyse consumers in the United States and South Korea, as they represent two cultures that belong on opposite sides of Hofstede's framework.

The results are based on the examination of 447 consumers. They revealed that there was no moderating effect of culture on CSR. Nevertheless, the researchers also stated that U.S. consumers judged CSR practises more highly than Korean consumers do. This clearly means that the importance of CSR contents and features varies across cultures.

Recently, Halkos and Skouloudis (2017) also said that not all cultural aspects affect CSR positively; only long-term versus short-term orientation and indulgence versus restraint do, while the uncertainty-avoidance dimension shows an insignificant negative impact, along with power distance, individualism and masculinity.

Exploring the relationship between CSR and culture, the authors provided original insights to scholars and political-economy researchers for a deeper investigation of culture, which affects national characteristics of CSR and maintains a moderating effect on the voluntary programs of businesses.

In Table 1, the main empirical studies that explore the pressure exerted by cultural values on CSR, CSR communication, CSP and other related issues have been summarised. The table shows only the main works, presented previously, that operationalise Hofstede's cultural dimensions, excluding authors that focus merely on a theoretical approach.

SOLUTIONS AND RECOMMENDATIONS

As analysed in previous chapters, if Hofstede's cultural dimensions were extensively used, separately and in a range of diverse combinations (Hofstede & Hofstede, 2005), there still are factors of criticism and debate that must be taken into consideration, especially when it comes to examining CSR (Jackson & Apostolakou, 2010; Jamali & Neville, 2011).

The main points of criticism of the use of Hofstede's cultural dimensions for explaining CSR behaviour can be found in the following elements (McSweeney, 2002; Schwartz, 1994; Smith, 2002):

1. Hofstede's dimensions have been set and predisposed with the main aim of highlighting certain variables/features typical of a country in which they are culturally based assets (Taras, Roney, & Steel, 2009). However, considering CSR, other features could be related to cultural aspects, and affect ethics and the way it is promoted

Table 1. Summary of empirical assessments in the culture and CSR research field

Authors	Cultural framework	Selected sample	Main subject
Burton, Farh, and Hegarty, 2000	Hofstede's framework	U.S. and Hong Kong	CSR Orientation
Gănescu, Gangone, and Asandei, 2014	Hofstede's framework	EU countries	CSR toward consumers
Halkos and Skouloudis, 2017	Hofstede's framework	National CSR Index based on country-level data on international CSR initiatives	CSR
Ho, Wang, and Vitell, 2012	Hofstede's framework	Worldwide countries	Corporate nonfinancial performances
Kang, Lee, and Yoo 2016	Hofstede's framework	Focus on international companies	CSR scores
Ki and Shin, 2015	Hofstede's framework	U.S. and South Korea	Sustainability communication content
Kim and Kim, 2010	Hofstede's framework	South Korea	Public Relations Practitioners of CSR
Peng, Dashdeleg, and Chih, 2012	Hofstede's framework	DJSWI and Compustat Global Vantage databases	CSR engagement
Ringov and Zollo, 2007	Hofstede and GLOBE approaches	North America, Europe and Asia	Corporate nonfinancial performance
Thanetsunthorn, 2015	Hofstede's framework	Eastern Asian and European countries	CSR performances
Waldman, Sully de Luque, Washburn, and House, 2006	GLOBE framework	Worldwide countries	CSR values of Top-Level Managers
Wanderley, Lucian, Farache, and de Sousa Filho, 2008	Country-of-origin dimension	Emerging countries	The influence of country of origin /industry sector on CSR communication
Woo and Jin, 2016	Hofstede's framework	U.S. and South Korea	CSR and apparel brands' equity

Source: Our elaboration

2. There is a limitation in terms of data collection — in fact, it is not proved that analysing CSR/sustainability represents exploring the entire culture of a whole country (Eccles, Ioannou, & Serafeim, 2014)
3. Another issue is represented by the fact that Hofstede evaluated national borders as cultural borders (Taras, Steel, & Kirkman, 2012), as highlighted in Chapter One. Nevertheless, in the multifaceted and broad field of CSR, considering national borders as cultural borders surely does not reflect real circumstances
4. Cultures usually change over time and are embedded in human performance in different ways, so it could be true that cultural values

in Hofstede's survey are not valid when considering a peculiar field of studies, such as CSR, sustainability, and CSR communication

5. Hofstede's dimensions are not originally set to reflect cultural differences in online CSR communication; in fact, they do not take into consideration that the web is continuously altered by new website features and environments, and that Internet technologies become more and more sophisticated in terms of ethics and CSR communication as well
6. CSR communication through websites must be considered as a field in constant evolution, which requires updating with new forms of interactive elements and contents that reflect constantly changing cultural features

All these points of criticism linked to the use of Hofstede's cultural dimensions, as a way to assess CSR and CSR-communication features, suggest that when it comes to implementing this cultural approach, it is important to pay attention to the fact that it is not easy to generalise the empirical results achieved (Husted & Allen, 2006; Kolk & van Tulder, 2010). The existing connection among cultural dimensions and CSR is still a field of study that must be deeply explored, focusing on different facets of the complex selected concepts (Williams & Zinkin, 2008).

For this reason, the next two chapters present new insights achieved through empirical research. This research will examine the impact of culture on online CSR communication, focusing on the analysis of numerous corporate websites of international companies that are paying great attention to ethics.

FUTURE RESEARCH DIRECTIONS

Identifying a relation between cultural values and CSR and developing further original research requires taking into consideration and exploring two different aspects.

First, as several studies mentioned above have demonstrated by focusing on the exploration of CSR and culture on corporate websites (Ki & Shin, 2015; Wanderley et al., 2008), scholars and practitioners must show more interest in assessing the impact of the 'culture of the Internet' on ethics and sustainability (Peters, 1998; Kiesler, 2014). This subject transcends the geographic nationhood of culture (Adam, Awerbuch, Slonim, Wegner, & Yesha, 1997).

Following this viewpoint, it seems that nowadays organisations need more to adapt their strategies to the online context, proposed as a distinct

environment, than to consider the physical national boundaries widely explored by Hofstede (Johnston & Johal, 1999). These considerations suggest that in certain countries, the ‘culture of the Internet’ may push organisations to prefer global values to typical cultural values.

Secondly, because many researchers not only focused on CSR but also on CSR communication, it is fundamental to understand the different levels into which this kind of communication and cultural dimensions fit, before exploring the link between the two concepts (Gallego-Álvarez & Ortas, 2017; Hartman, Rubin, & Dhanda, 2007).

In fact, CSR communication is characterised by features of intentionality that may include reasonableness, intuition and inventiveness (Cunha, 2007; Mintzberg & Westley, 2001). Consequently, it seems that the company’s decision about CSR communication follows subjective judgments of managers responding to objective contextual stimuli, not necessarily linked to any specific culture (Aharoni, 1966). In fact, all aspects of CSR communication appear to have nothing in common with the main features of culture and organisational culture presented in Chapter One. Culture is described as instinctive and embedded with deep-rooted and long-lasting principles, cognitive artefacts and symbols, collective procedures and arrangements; while, on the contrary, CSR and CSR communication can be seen in this scenario as planned, intentional and deliberate (Pfeffer, 1981; Vogel, 2005).

Exploring these two aspects will surely enhance scholarly understanding of the relations between culture and CSR, and provide future research opportunities within the domain of these topics.

CONCLUSION

Nowadays, many organisations manage CSR and compete in international markets distant from their nation. Therefore, it is important for them to understand the role of cultural issues in CSR strategies and tactics. This is fundamental for multinational companies, given that CSR is also considered a means of reaching better outcomes and innovation. Conflicting perceptions of publics who belong to different countries with respect to CSR can straightforwardly produce several problems in companies’ lives. Consequently, several academics and practitioners state that competing in culturally distant countries implies that the CSR agenda must be revised, taking account of cultural elements typical of the country in with the company decides to build relations with stakeholders. As this chapter has analysed, the same can happen

when it comes to assessing the impact of culture on CSR communication. However, the analysis of this relation is even more complicated if the promotion of CSR contents and programs on the Internet are considered. The empirical research that will be developed in the next part of the book explores whether multinational companies, ranked in the Dow Jones Sustainability World Index, choose to establish effective online CSR communication through their corporate website, according to diverse national business environments, or make a different decision, embracing a neutral approach.

Assessing online CSR communication and clarifying its connections with culture, if they still exist, can be fruitful avenues for CSR research, under a comparative scope and toward a better understanding of CSR patterns.

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KEY TERMS AND DEFINITIONS

Brand Equity: Brand equity is the sum of all associations and behaviour expressed by a brand's customers and other stakeholders, which allows the brand to create better awareness, greater sales volume and/or greater margins than could be achieved without the brand's strength.

Corporate Nonfinancial Performances: Nonfinancial objectives and performances are set by organisations with the aim of improving the company as a whole, including its image and reputation. Nonfinancial performance usually relates to areas such as customer service, corporate social responsibility, production quality and employee satisfaction. These areas allow companies to perform better not only in nonfinancial matters, but also in the market to increase profits.

Country of Origin: Country of origin is used as an indication of the product quality and for assessing existing quality attributes, i.e., reliability, design, price, warranty and robustness. It is a peculiar feature that links the product typical of a country (or built in it) to symbolic, immaterial and emotional benefits, such as lifestyle, social status, social identity and national pride.

Customer Service: Customer service refers to all types of interaction between consumers and product providers during the process of buying, before the sale and afterward. It is considered essential to add value to products and to build durable relationships.

Leadership: Leadership involves motivating employees and/or groups of people to act toward reaching a shared objective. It also entails the ability to inspire others and being ready to cover this role. Successful leadership needs good ideas, but the leader must also be capable of communicating these ideas to people that he/she would like to encourage, in a way that pushes them to perform as the leader suggests. Thus, the leader is the person with charisma and personal skills that engages others in following his/her plans.

Mission: A mission statement is a short description of a company's primary purpose. It says to stakeholders the reason a company exists. The mission statement must be communicated not only to external stakeholders but also to the internal publics such as managers and employees. Mission statements can describe the organisation in many ways; however, all mission statements must generally depict the organisation's current capabilities, customer focus, actions and business structure.

Orientation: A business orientation is an essential philosophy that establishes the nature and aim of all corporate behaviours, strategies and tactics. Different orientations can affect perceptions of corporate priorities, how consumers are considered, and how the organisation sets its whole business approach. Therefore, a business orientation, seen as a corporate philosophy, tends to permeate the overall decision-making framework of its management.

Public Relations: Public Relations (PR) recognises, builds and maintains reciprocally beneficial relationships between the organisation and various relevant stakeholders. PR is communication through which the organisation promotes itself as a whole, enabling adjusting, modifying or maintaining the business environment for the purpose of attaining corporate goals.

Sustainability Communication: Sustainability communication is essential for promoting and managing stakeholder expectations in terms of social requests; it is also a potent tool for assessing how sustainable firms' commitment to socio-environmental issues is developed. It involves communicating a company's CSR contents and features by spreading corporate economic, social and environmental concerns, as well as considering the inputs of many stakeholders in the process. This process is essential for reputation management, reaching maximum return on capital invested and boosting fruitful relationships with relevant publics.

Vision: The vision statement is an inspirational depiction of how an organisation would like to be, of what strategic objective it would like to attain in the mid-term or long-term future. It aims to act as a sort of guidance for all employees, allowing them to select current and future courses of action.

APPENDIX

This chapter has offered a presentation of the role played by CSR communication. In order to offer an example of the strength exerted by this strategy inside and outside the organisation, a case study is described. The case focuses on how Primark selects the clothes it offers in its shops in an ethical way and how the organisation communicates its CSR efforts to stakeholders (<https://www.primark.com/en-us/homepage>).

Primark is an Irish clothing and accessories retailer. It is a subsidiary of AB Foods, and has 200 stores across Europe. Primark's aim is to reach a fashion-addicted target that requests value for money.

The company has relations with several suppliers and a commitment to source ethically. In fact, through its supply-chain contract, Primark tries to control not only that its clothes are well manufactured but also that employees in suppliers' companies are treated ethically.

Primark promotes its core values with AB Foods. These values guide Primark's relations with key stakeholders. Significant principles for the organisation entail respecting human rights and following guidelines for suitable conditions of employment in suppliers' companies.

Moreover, Primark does its best to guarantee ethical sourcing in many ways. First, it has an Ethical Trade Director, whose main duty is to ensure that Primark products are fairly sourced, guiding a team of managers based in different nations. Secondly, Primark is part of the Ethical Trading Initiative (ETI), an international alliance of organisations, trade unions and NGOs that share the goal of improving worker lifestyles.

In addition, Primark sets and communicates to its publics its Code of Conduct, following on the International Labour Organisation's Code (an agency of the United Nations). The agency consists of representatives of governments and employers, with the purpose of creating policies and strategies for making the workplace environment sustainable. Members with different backgrounds enable the agency to acquire real knowledge about employment conditions. Therefore, Primark and other partners of the agency can provide standards for international labour. These guidelines are set to enhance opportunities for workers to be free, equally treated and secure. In order to achieve as much stakeholders as possible, Primark's Code is translated into 26 languages and published on the corporate website. The Code is also used by the company as a basis for setting its business policy and is part of Primark's legal terms and conditions (<https://www.primark.com/en-us/our-ethics>).

Bridging Cultural Dimensions and Corporate Social Responsibility Communication

Being involved with international agencies such as the International Labour Organisation and the ETI allows Primark to show its commitment to be a responsible manufacturer. This aims to reassure its clients and prospects that the products they buy are not only trendy and good value-for-money, but also ethically manufactured by employees who are fairly treated.

Chapter 5

Extending the Field: An Empirical Research

ABSTRACT

The aim of this chapter is to present empirical research the author conducted in the fields of corporate social responsibility (CSR) communication and cultural dimensions. The chapter evaluates how Hofstede's cultural dimensions in CSR content varies between companies in the Asian context and other organisations in the world. The research considers three out of Hofstede's five cultural dimensions: individualism vs. collectivism, power distance, and uncertainty avoidance. The first part of the empirical research analyses these cultural dimensions and introduces the research questions. Answering these questions allows the author to compare the CSR communication of countries with an Asian background with the CSR communications of other countries. Moreover, the chapter illustrates the pros and cons of applying a content analysis (i.e., the select method) to achieve an in-depth understanding of the cultural influence on CSR contents embedded in corporate websites. Finally, the chapter recommends areas for further discussion and research of the relation between culture and CSR.

INTRODUCTION

The rise of globalisation has created the need for international business ethics development (Carroll, 2004; Christensen, Peirce, Hartman, Hoffman, & Carrier, 2007), thus making cultural difference among nations recognised of critical importance for multinational companies' corporate social responsibility (CSR) agenda (Husted & Allen, 2006; Kolk & van Tulder, 2010).

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Over the past years, an increasing amount of comparative research came out seeking to discover the role cultural dimensions play in CSR activities and communication (Gallego-Álvarez & Ortas, 2017; Ki & Shin, 2015; Peng, Dashdeleg, & Chih, 2012; Thanetsunthorn, 2015).

Nonetheless, until now, research literature has dedicated limited attention to culture, which is seen as an antecedent of CSR, in comparison with the significance it has attributed to economic performances and the examination of other corporate issues related to CSR and sustainability (Du, Bhattacharya, & Sen, 2010). Therefore, previous studies did not provide a concrete evidence of the link between culture and CSR (Woo & Jin, 2016). This is primarily due to the fact that results of past literature are contradictory (Franke & Nadler, 2008).

Thus, this chapter presents the bases for conducting a research in the field and for evaluating Hofstede's cultural dimensions (2011) in CSR content on corporate websites.

The chapter assesses if these dimensions vary between the companies in the Asian context and in other regions of the world, and if they need to be seen as factors that impact exclusively on societies and do not influence strategic issues such as CSR decisions. Filling the gap, this research will reveal that, in this time, corporate communication and cultural dimensions belong to two different levels, at least for what concerns international organisations CSR online communication.

The chapter is structured as follows. The following section briefly examines CSR communication and cultural values as part of the groundwork for setting the research questions. This section identifies the studies related to the author's research questions and highlights the main limits academics and scholars encounter in applying Hofstede's model (1991). The subsequent section introduces the method of the study along with the sample selection¹.

The next chapter will report and discuss the coding scheme, briefly introduced here, and results, focusing particularly on a comparison of companies in different world regions.

BACKGROUND: SETTING THE RESEARCH QUESTIONS

The author applied Hofstede's cultural research to investigate and assess cultural differences among national areas through its five dimensions (Hofstede, 1980, 1991; Hofstede & Hofstede, 2005). According to previous studies, as chapter one of this book highlighted, Hofstede's framework is a good starting point

to explore the cultural dynamics which are rooted in different countries (Shi & Wang, 2011).

Among others, several researchers and academics have observed the influence of Hofstede's cultural dimensions on ethical behaviours (McCarthy & Shrum, 2001), on communication campaigns (Christie, Kwon, Stoeberl, & Baumhart, 2003), on reputation (Swoboda & Hirschmann, 2017), and on ethical decision-making procedures (Rodriguez & Brown, 2014).

Furthermore, several researchers demonstrated that Hofstede's cultural dimensions can impact on Web features and online communication, too. For example, Singh and Matsuo (2004), and Snelders, Morel, and Havermans (2011) show a different level of cultural adaptation on the Web between U.S. and Japanese websites, due to their cultural values. At the same time, Marcus and Gould (2000), and Moura, Singh, and Chun (2016) say that cultural peculiarities on the website can be highlighted within the user-interface design.

Although several researchers have proved that CSR communication and societal background could be considered as interrelated (Men & Tsai, 2013; Tsai & Men, 2012), and notwithstanding, among online communication tools, corporate websites have been progressively more accepted as a strategic channel useful for CSR promotion (Sanil & Ramakrishnan, 2015), contributions that deepen the link between cultural dimensions and CSR communication through corporate websites are not disseminated in the literature to date (Ki & Shin, 2015).

Therefore, in order to reach a better understanding in the area, the study will explore if CSR communication changes on corporate websites of organisations belonging to different geographical areas, in line with Hofstede's cultural model (1991).

MAIN FOCUS OF THE CHAPTER

Asian CSR Communication Through Corporate Websites Compared With Other Cultural Areas: Setting Research Questions

In order to reach its main scope, the research will take into consideration three out of Hofstede's five cultural dimensions (1991): individualism vs. collectivism; low vs. high power distance; uncertainty avoidance. The author did not integrate the masculinity vs. femininity cultural facet in the study, as

online data particularly related to gender roles are not presented on corporate websites (Cyr & Head, 2013). In the same way, the author did not consider the short-term vs. long-term dimension, as it moderately overlaps with power distance (Singh & Matsuo, 2004).

The researcher will explore and apply the selected dimensions comparing how different nations implement online CSR communication, putting emphasis to the Asian context. The author chose this country as term of comparison, due to the fact that currently Asia shows an increased interest on CSR, ethical industry regulation, development of voluntary guidelines to CSR, codes of conduct, and “green” certifications (Pang et al., 2018; Yin & Zhang, 2012).

Dimension: Individualism vs. Collectivism

As chapter one explained, this dimension focuses on people’s relationship with others in a societal framework (Hofstede, 1980; Hofstede & McCrae, 2004). One edge of the continuum individualism/collectivism, within individualistic societies, have populations who prefer not to be too much involved in interpersonal connections; consequently, these people only pay attention to their lives or their families’ lives, and are more prone to attain individual goals. On the contrary, collectivist cultures are characterised by strong group cohesion, reliability, and esteem for members of the group. In this situation, people put the interests of the group before their self-interest (Harris & Johnson, 2006; Kalliny & Ghanem, 2009).

In the collectivist areas, people require to have online/offline places and devices to share their thoughts, passions, and concerns. In the website, it is possible to recognise distinctive features of collectivism in the presence of online stakeholder engagement tools, which promote participatory and comprehensive practices, forms of collaboration, and processes for personalised engagement through newsletters, online community, corporate blog, forum, and FAQ (Noland & Phillips, 2010; Zakhem, 2013). These can be considered as tools that ease the stakeholders’ involvement in company’s dynamics and the establishment of consistent relationships (Miles, Munilla, & Darroch, 2006).

Moreover, the presence of explicit areas/sections dedicated to stakeholder relationship and of two-way communication tools which are adopted to engage with users during the navigation on the website expresses the “collectivism” dimension. A “collectivist” website, in fact, is surely prone to sustain bidirectional and multidirectional communication processes with stakeholders (Rezabakhsh, Bornemann, Hansen, & Schrader, 2006). Specifically, on the

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Internet, companies need to implement participatory mechanisms based on interactive dialogue with their stakeholders, taking advantage of the chance websites give (Kucuk & Krishnamurthy, 2007).

Due to the fact that collectivist societies develop community-based social order, group's interests, and the welfare of others (Gudykunst, 1998; Hofstede, 1991), another important aspect of collectivist websites is the promotion of content on CSR issues about economic, environmental, and social programs of corporate activities, to which the research literature refers as "sustainability information" (Williams & Pei, 1999).

According to Porter and Kramer (2006), the sustainability information involves:

1. Core business of a company (i.e., conducts that affect the area of business of a particular organisation).
2. Value chain (i.e., conducts that have an important impact on business processes/activities).
3. Generic interest issues (i.e., conducts that are part of the generic philanthropic programs).

Another feature that expresses the collectivist dimension of a website is the fact that it implements an inclusive practice of making its contents and sections accessible to all types of users (e.g., individuals with disabilities, deaf and colour-blind people, and dyslexic people) (Adams & Frost, 2006).

Hofstede (1980, 1991) states that, on this cultural dimension, Asia achieves high levels of collectivism, while other nations (e.g., America) achieve the highest in terms of individualism.

Latest research support Hofstede's insights, highlighting that many Asian countries get a high level of collectivism, which is expressed by CSR performances (Ho, Wang, & Vitell, 2012).

Therefore, the study aims to find out:

RQ1. Does the individualism vs. collectivism aspect impact on CSR communication as it does on countries' culture?

Dimension: Power Distance

According to Hofstede (1980), the dimension of power distance entails whether different societies accept or not social inequities. In areas which are

characterised by large power distance, people consent an unequal division of power and the presence of a hierarchical society (Singh, Zhao, & Hu, 2003).

On the other hand, if the power distance level is low, the power is collectively shared and members of society consider themselves as people belonging to the same social group.

In line with Hofstede (1991), a country which is characterised by a low degree of power distance can be perceived as egalitarian, and, hence, presumably prone to implement CSR strategies and practices. Ho, Wang and Vitell (2012) discovered a positive association between low level of power distance and social/environmental practices. Taking into account these authors' perspective, this study assumes that low power distance is related to effective CSR communication on corporate websites.

The power distance can be seen in different aspects of a corporate website.

Firstly, it can be expressed through the disclosure of social roles and hierarchy information inside the organisation, as countries with high power distance give importance to hierarchical structures (Gudykunst, 1998). On the website, these contents involve the disclosure of governance mechanisms and decision-making procedures, summarised in shred organisational charts, with unambiguous assignments of responsibility to human resources (Martin, Farndale, Paauwe, & Stiles, 2016).

In order to assess the level of power distance, the research will analyse - from a strategic perspective - the presence of specific departments that manage CSR strategies (e.g., Sustainability Board and Sustainability Director) (Eccles, Ioannou, & Serafeim, 2014) and - at the operational level - the presence of suborganisational units/functions that address CSR management (Birth, Illia, Lurati, & Zamparini, 2008).

Besides, showing the level of expertise of individuals indicates low level of power distance, because in societies where this feature is recognised people seem to be more egalitarian (Pollay, 1983). This involves that websites show the achieved awards and other corporate governance tools able to communicate CSR activities, such as sustainability reports, "green" certifications and code of conduct, environmentally-friendly brands, and CSR indexes (Gallego-Álvarez & Ortas, 2017; Wanderley, Lucian, Farache, & de Sousa Filho, 2008).

Finally, high-power distance societies give importance to the compliance with leaders' view (Hofstede, 1980) and, in this perspective, the clear formulation of mission and vision statements allows people to understand the orientation of the company (Savitz & Weber, 2006).

Hofstede (1991) states that Asia – especially China, India and Hong Kong – has high power distance, instead Europe has a very low level on this

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cultural dimension. Moreover, considering Ho, Wang and Vitell (2012) results, Asian companies should reveal high levels of corporate social/environmental performances.

Taking this concern into account, the study aims to explore:

RQ2. Does the power distance aspect impact on CSR communication as it does on countries' culture?

Dimension: Uncertainty Avoidance

This cultural dimension expresses the level of tolerance for uncertainty or ambiguity in daily life in social contexts (Hofstede, 1980): if a culture has high uncertainty avoidance, people prevent ambiguous situations, avoiding changes and confusions (De Mooij & Hofstede, 2011). Inversely, societies with low uncertainty avoidance have more tolerance for ambiguity and desire innovation (De Mooij & Hofstede, 2002). In CSR terms, higher uncertainty avoidance shows the way to higher corporate responsibility performance (Ho, Wang, & Vitell, 2012).

Considering the corporate website, online features that circumvent ambiguity are related to the presence of guided navigation, which helps users to find desired information within websites, including search tools and interactive site map, content classified in hierarchies, and glossaries (Cappel & Huang, 2007; Parker, Zutshi, & Fraunholz, 2010).

The CSR content has to stick to certain principles of corporate communication that are essential to the development of reputational capital (Van Den Bosch, De Jong, & Elving, 2005). The respect of these “principles of communication” on the website limits the uncertainty in the navigation process.

The above-mentioned principles, which are widely used in the study of ethical communication, concerns six different sub-dimensions (Siano & Conte, 2018):

1. “Visibility” of CSR communication activities. Visibility indicates the organisation's ability to make visible and traceable CSR communication activities to stakeholders. Good visibility helps strengthen corporate reputation and build trust with key stakeholders (Siano, 2014).
2. “Clarity” to avoid doubts and misunderstandings. Clarity is the ability to communicate unambiguously and comprehensibly the “object” to which a company refers, without creating misinterpretation. Clarity in

textual communication guarantees a high degree of online and offline readability (Siano & Conte, 2018).

3. “Authenticity” to communicate facts supported by credible sources. Authenticity refers to a communication that is not only truthful, but also verifiable and, as far as possible, easy to be verified. The principle of authenticity is respected when the communication is considered by stakeholders as credible. This happens if statements and commitments made by the organisation are sustained by sources that confirm what declared, generating trust, esteem, and good feeling in stakeholders’ minds (Fombrun & van Riel, 2004). In order to achieve this result, it is suitable to indicate credible external sources of the published information, certifications, and objective implemented methodologies.
4. “Accuracy” to communicate specific, concrete, and demonstrable aspects, avoiding generic and vague statements. Accuracy is also related to transparency of communication (Invernizzi, 2000; Siano, 2001).
5. “Consistency” of the sustainability content in line with corporate orientation and commitments. Communication is perceived as consistent if the organisation conveys messages which contain contents that results congruent between them and express the corporate commitment during the time (Siano, Conte, Amabile, Vollero, & Picciocchi, 2016).
6. “Completeness” of the sustainability content to satisfying all stakeholders’ information needs (Fombrun & van Riel, 2004). Completeness refers to the organisation’s ability to communicate to publics the key elements in terms of CSR in a comprehensive manner.

According to Hofstede’s cultural dimension (1991), Europe and America rank high on uncertainty avoidance, while Asian areas (i.e., Singapore, Hong Kong, India, and China) tolerate uncertainty. Besides, in other Asian countries such as Japan, Korea, Taiwan, and Thailand the level of uncertainty avoidance is still high. Indeed, Hofstede demonstrates that Asia has differences in terms of culture among countries.

From the CSR viewpoint, Kim and Kim (2010) highlight that Asian companies show low level of uncertainty avoidance on perception of corporate ethical aspects.

Therefore, this research aims to respond to the question:

RQ3. Does the uncertainty avoidance aspect impact on CSR communication as it does on countries’ culture?

SOLUTIONS AND RECOMMENDATIONS

Choosing the Method for Conducting the Empirical Research: The Content Analysis

In order to answer to the proposed research questions, the study implements a content analysis on contents and sections of corporate websites.

Content analysis is increasingly used to conduct objective and systematic description of communication contents (Krippendorff, 2012), especially in marketing and management studies (Seuring & Gold, 2012). Moreover, content analysis techniques are considered particularly appropriate for analysing values, behaviours, and other intangible cultural elements (Hartman, Rubin, & Dhanda, 2007; Siltaoja, 2006). In this study, content analysis is used in order to achieve an in-depth understanding of cultural influence on CSR contents on corporate websites.

Content analysis, in fact, has been described as a systematic, replicable method for aggregating different words, usually part of a text or a verbal conversation, into fewer content groups/categories, using simple and explicit rules of coding (Berelson, 1952; Weber, 1990). Besides, Holsti (1969) gives a wider definition of content analysis, highlighting that it is a “technique for making inferences by objectively and systematically identifying specified characteristics of messages” (p. 14). This definition points out that content analysis is not limited to the field of textual analysis, but it is applicable to other areas (e.g., websites contents and political speeches). Nevertheless, in order to permit replication, this method has to analyse durable data, so they can be explored several times and the results can be compared between them (Ahuvia, 2001).

Thus, content analysis enables scholars to straightforwardly examine huge volumes of data in a systematic way (Berg, 2001).

This technique has been known especially as quantitative content analysis, which presupposes obtaining coding data through textual analysis in specific categories, using different statistical techniques (Morgan, 1993). Recently, however, research literature has given more emphasis also to the qualitative side of this technique, which is gradually expanding (Nandy & Sarvela, 1997).

Furthermore, this technique allows inferences which can then be supported using other methods of data collection. Actually, Krippendorff (1980) sustained that “content analysis research is motivated by the search for techniques to infer from symbolic data what would be either too costly, no longer possible, or too obtrusive by the use of other techniques” (p. 51).

Content analysis is also helpful for examining trends and patterns in online and offline documents (Weare & Lin, 2000). Additionally, it provides an empirical basis for observing shifts in public opinion (a topic that is clearly strictly linked with national culture and shared values) (Bauer, 2007).

Thus, in this study, quantitative content analysis has been considered as a useful technique for allowing the author to focus on aspects such as culture, CSR, and online CSR communication.

Quantitative Content Analysis: Features and Trends

When considering if it is appropriate to select this method for the exploration of CSR communication on corporate websites, it is also essential to analyse whether quantitative content analysis is a distinct method which is used within different types of quantitative analysis or it is something else (Elo & Kyngäs, 2008).

On one hand, this method can be considered as subjective and, for this reason, it fits into different research fields and related methodological approaches (Bauer, 2000; Stemler, 2001). Conversely, it can be highlighted that quantitative content analysis has specific features and theoretical assumptions which need to be further elucidated (Kolbe & Burnett, 1991).

One important feature of quantitative content analysis is that this technique analyses the subject and the context at the same time, and shows differences and similarities within different codes and categories (Hsieh & Shannon, 2005).

A second characteristic is that this technique can be applied to evident as well as hidden content in a certain text. The first typology of content takes into consideration what the text directly says, and it is often presented in categories, while, on the other hand, themes can be explored as part of the latent/hidden content (i.e., what the text has to say) (Kassarjian, 1977; Kohlbacher, 2006).

Furthermore, in order to understand the theoretical bases typical of quantitative content analysis, it can be useful to connect this technique to Watzlawick and Beavin's (1967) communication theory. These authors propose several axioms related to human communication that can be valuable if applied to the field of interpretation through content analysis.

The first essential axiom is that "one cannot not communicate" (Watzlawick & Beavin, 1967: 51). Texts of interviews, for example, are created thanks to the interrelations between the interviewer and the interviewees, and can be explored as a typical communication act. This is not only true for the

analysis of an interview, because in every text there are messages that need to be interpreted and depicted. Thus, all messages are communication acts. It involves that, as soon as the procedure of content analysis starts, the act of communication between the researcher and the selected text itself begins (Kolbe & Burnett, 1991; Krippendorff & Bock, 2009).

A second axiom that needs to be taken into consideration is that “every communication has a content aspect and a relationship aspect such that the latter classifies the former and is therefore a meta-communication” (Watzlawick & Beavin, 1967, p. 54). In this perspective, content categories represent the evident/manifest content, while themes present latent/hidden content, which expresses the relationship side on which communication is built. Both can be, to some extent, analysed thanks to content analysis.

“Human beings communicate both digitally and analogically” is Watzlawick and Beavin’s (1967: 66) third axiom. From this point of view, verbal communication is seen as digital and is part of a text whilst nonverbal communication is analogical and is difficult to put in a text. Nevertheless, the sense of a text is also expressed by how a message is communicated, involving the tone of voice, the gesture, and the mimic (Lombard, Snyder-Duch, & Bracken, 2002; Patton, 2005). Also, these features should be considered when putting into practice content analysis.

Another axiom is that “the nature of a relationship is contingent upon the punctuation of the communicational sequences between the communicants” (Watzlawick & Beavin, 1967, p. 59). Separating the text into several units of meaning is a way that can allow to deepen the understanding of the textual communication and is essential for studying all kind of contents (i.e., manifest/explicit and latent/hidden) (McTavish & Pirro, 1990; Weber, 1990). Thus, this axiom highlights the importance of applying the content analysis approach, as it is a technique that divides the text into parts and categories full of meanings.

Advantages and Disadvantages of Web-Based Content Analysis

Krippendorff (1980) presents several benefits of content analysis, saying that it is: (a) Unobtrusive; (b) unstructured; (c) context related; (d) able to deal with a huge quantity of data; (e) able to straightforwardly observe the communication/text and not the person who creates it.

These advantages are interesting for academics that need to explore phenomena without their analysis being affected by the chosen technique (Bryman & Bell, 2015). Therefore, the results that are achieved through content analysis could be less influenced, compared to other methods (i.e., focus group and survey).

Another pro of content analysis is that implementing the method is straightforward and economical, compared to other kind of analysis. This is true if the data are easily accessible, as in Web-based environments, as the content published on the Internet can be simply reached (Koehler, 1999).

Even exploring big data can be seen as a benefit of this technique, since it is implemented to check trends typical of the Web (McMillan, 2000).

On the other hand, content analysis shows some limitations, as it happens for other methods that are applied to online and offline datasets. Some drawbacks are:

1. Content research is seen as being bare of theoretical pillars, since the technique focuses on what is measurable and not on what is relevant from the theoretical point of view (Zikmund, Babin, Carr, & Griffin, 2013).
2. Even though scholars reach several speculative answers to research questions, content analysis needs other methods to give a proper answer to them. This limitation can be narrowed if content analysis is seen as part of a mix method combined with other appropriate techniques (Hair, Wolfinbarger, Money, Samouel, & Page, 2015).
3. When implemented to study Web-based issues, the characteristics of constantly changing online content can be challenging in the perspective of content analysis. Nevertheless, researchers claim that they can be managed through a fast data collection and downloading the selected Web pages (Eriksson & Kovalainen, 2015).

FUTURE RESEARCH DIRECTIONS

Select Contents and Corporate Websites: Setting Research Directions and Sampling Procedures

After setting the research questions based on existing research literature and choosing the right method to answer them, the next chapter will focus on

CSR contents of organisations which were ranked in 2016 by the Dow Jones Sustainability World Index (DJSWI) and by the Hang Seng (Mainland and HK) Corporate Sustainability Index (HSMHUS).

The author selected and took into consideration these indices in the light of their broad application in similar studies related to CSR and sustainability (Weber, 2014; Zhu & Zhang, 2015). This combination of the two indices also consents to explore organisations in a wide number of physical/local areas, as well as to make a clear focus on the Asian context.

The DJSWI, in fact, is considered as one of the most well-known and accurate global sustainability indices (Searcy & Elkhawas, 2012) that present several features concerning economic, environmental, and social impact, ranking best practices in the CSR field.

On the other hand, the HSMHSUS is a cross-market index that compares corporate sustainability leaders in Hong Kong and on the Mainland. It can be considered as an excellent benchmark for index funds that implement a corporate sustainability theme, due to its high impartiality and consistency (Noronha, Tou, Cynthia, & Guan, 2013).

The chosen companies operate in different business activities (e.g., banks, semiconductors, technologies, diversified financials, health care, food and beverages, energy, and utilities).

The author divided the final sample (352 organisations) as follows, on the basis of the country of origin:

1. Europe (17 organisations in North Europe, that is in Denmark, Norway, Sweden, and Finland; 74 in Western Europe, that is in Belgium, France, Germany, Switzerland, and the Netherlands; 37 in UK).
2. Oceania (19 organisations in Australia).
3. America (60 organisations in North America, that is in the USA and Canada; 13 in South America, that is in Brazil, Chile, and Colombia).
4. Asia (99 organisations in India, Singapore, Thailand, China, Hong Kong, Japan, Korea, and Taiwan).

The next chapter will have explored the corporate websites which publish contents related to CSR and sustainability. Since the study specifically aims to analyse the CSR content on websites, the author will consider only the information directly accessible on the Web pages, excluding other document, such as CSR reports, other publications or PDF files. Future research in the field may take into consideration additional documents that maybe useful

for triangulation purposes. This kind of material could include brochures, strategic plans, and other printed documents that may be embedded in the websites or accessible through the companies' communication portals, as well.

CONCLUSION

This chapter has presented the research questions that will guide the empirical study and the technique that the author will use to analyse the collected data. Moreover, the chapter has highlighted the pros and cons of the application of the method of content analysis to the Web context. Despite its boundaries, implementing content analysis to conduct the exploration of corporate websites is an effective process that allows researchers to evaluate how Hofstede's cultural dimensions in CSR content vary between companies in the Asian context and other organisations which belong to other regions of the world. The technique offers a good chance to study organisations' styles, patterns, and strategic preferences of the CSR disclosure that do not require any researcher involvement.

Consequently, it can be possible that more scholars will start investigating websites and corporate responsibility contents, considering their cultural origin, and that selecting quantitative content analysis will become a methodological trend in such kind of studies.

The next chapter will present a further advantage of content analysis. Indeed, the next chapter will highlight the study outcome and will compare the expected results (i.e., cultural difference reflected in the CSR website contents between companies belonging to different countries) with the (unpredicted) achieved ones. The content analysis outcome will show peculiar results in the field of study that will enrich the way Hofstede's dimensions are considered nowadays.

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KEY TERMS AND DEFINITIONS

Business Ethics: Business ethics is the set of ethical rules that directs how organisations operate, how managerial decisions are made, and how relationships with stakeholders are developed. For this reason, following business ethics involves that companies have to be responsible for the effects of any of their actions on society and environment.

Content Analysis: Content analysis has been defined as a systematic, reproducible method for aggregating many words of a speech or a written text into fewer content classes, based on clear rules of coding. A broad definition of content analysis says that it includes any useful procedures for making inferences by neutrally and analytically classifying specified features of texts and messages.

Corporate Social Responsibility (CSR): CSR concerns with treating stakeholders of the organisation ethically and in a responsible way. The aim of CSR is to create higher standards of living, while preserving the profitability of the organisation for all stakeholders, both inside and outside the company

(Hopkins, 2012). In fact, CSR is defined as a set of corporate principles and processes able to minimise the organisation's negative performances and capitalise on its positive impacts on relevant stakeholder interests (Maignan & Ralston, 2002).

Dow Jones Sustainability Word Index (DJSWI): The DJSWI is an international sustainability benchmark, and has become a relevant reference point in CSR for investors and other stakeholders. The DJSWI is developed on the analysis of economic, environmental, and social actions, evaluating items such as governance, risk management, branding, climate change mitigation, supply chain, and other practices. It includes general as well as industry-specific CSR issues for 58 business sectors which have been individualised following the Industry Classification Benchmark.

Globalisation: Globalisation is the interactive coevolution of cultural, technological, social, economic, and environmental trends, considering all possible spatio-temporal dimensions. Moreover, from a managerial point of view, it is the process by which businesses or other organisations build their international power or initiate operating on an international level.

Hang Seng (Mainland and HK) Corporate Sustainability Index (HSMHUS): The HSMHUS index, comprising three indexes covering Hong Kong-listed and Mainland-listed organisations which pay attention to CSR, aims to offer benchmarks for CSR investments. The selection process of the companies is based on the results of a sustainability assessment performed by the Hong Kong Quality Assurance Agency, an autonomous assessment body.

Online Community: An online community is a group of people with common interests, and who use the Internet tools and spaces (e.g., blogs, websites, and email) to communicate, create something together, and pursue common interests over time. According to Weber (1963), the community to which people belong nowadays is no longer the community of place, but a community of interest which, within a freely communicating society, needs not to be spatially determined, as individuals are able to interact with each other wherever they are located.

Philanthropy: Philanthropy is defined as a company's allocation of resources to charitable or social service programs (Ricks & Williams, 2005).

Reputational Capital: Reputational capital is the total amount of the value of all corporate intangible elements which include: business procedures, brands and trademarks, ethics and integrity features, quality and safety of products/services, CSR, and resilience. A positive reputation capital will provide long-term competitive advantages. Moreover, reputation capital is a

Extending the Field

corporate asset that can be, to some extent, managed, enhanced, and exchanged for loyalty, legitimisation, social recognition, premium prices, stakeholders' awareness, and trust in times of crisis.

Stakeholder: The definition of stakeholder was coined in 1963 by the Stanford Research Institute. It refers to all those individuals (or groups) who have an interest in a company and without whose support the organisation cannot survive. For this reason, this also includes groups which are not linked by an exclusively economic relationship with the organisation. According to Freeman (1984), stakeholders include all individuals or groups who can substantially affect or are affected by the corporate performance.

ENDNOTE

- ¹ This research was conducted by the author and other research members of the Sustainability Communication Centre (SCC) at the Department of Political, Social, and Communication Sciences (DSPSC) of the University of Salerno (contact information: scc@unisa.it). Founded in 2015, the SCC conducts innovative and high-quality research on sustainability communication of organisations. It aims to provide robust methodology and useful tools for analysing and improving sustainability communication practices. The SCC is an interdisciplinary research environment that encourages knowledge exchange and collaborative research between research institutions, the business community, and the public sector.

Chapter 6

The Independency of Corporate Social Responsibility Communication From Cultural Dimensions on Corporate Websites

ABSTRACT

The chapter starts presenting the main elements of the coding scheme, previously introduced, that the author used to analyse the cultural impact on corporate social responsibility (CSR) communication on company websites. It presents the results of a quantitative content analysis of the websites of 352 organisations belonging to different geographical areas and included in the Dow Jones Sustainability World Index (DJSWI) and in the Hang Seng (Mainland and HK) Corporate Sustainability Index (HSMHUS). The findings show that Hofstede's cultural dimensions and online CSR communication belong to two different levels of analysis: one is innate, intuitive, and diffusive, while the other one is planned, intentional, and rational. Thus, the findings suggest that cultural dimensions are factors that need to be analysed as social aspects, while CSR communication on corporate websites has to be explored as a strategic feature. Finally, the chapter recommends areas for further discussion and research about the relation between traditional culture, culture of the Internet, and CSR, reflecting on the achieved results that largely differ from previous studies related to Hofstede's cultural dimensions and CSR communication.

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INTRODUCTION

The chapter demonstrates that, nowadays, corporate communication and cultural dimensions fit into two different levels. At least, this seems to be true when it comes to analyse large and global companies' corporate social responsibility (CSR) communication through their websites.

The study contributes to expand the investigation of the impact of country-level dimensions of cultural values on CSR communication. The achieved results point out that managerial decision-making processes (e.g., CSR communication strategies) are largely independent from Hofstede's cultural dimensions (1991), and that companies' CSR disclosure in different world regions do not follow the alleged cultural differences. Moreover, the chapter adds insights on the exploration of the "culture of the Internet", highlighting that the strength of this aspect is overcoming the impact of traditional national cultural dimensions – diluting their undoubted influence - when analysing communication strategies and tactics.

The chapter is structured as follows. The Background section illustrates the coding scheme, previously introduced. Subsequently, the Main Focus of the Chapter section reports the results of this study and their discussion, with a specific focus on the comparison of companies in different world regions. As a result, the section Solutions and Recommendations offers relevant insights. Then, the section The Culture of the Internet provides a brief analysis of this concept as part of the groundwork for explaining the findings. The final section Future Research Directions and Conclusions addresses implications and potential avenues for the future.

BACKGROUND

The Coding Scheme

In order to answer the research questions in the previous chapter and to assess the strength of the features of traditional culture, the author created a coding scheme, briefly introduced before, structured in two phases (Siano & Conte, 2018).

In the first phase, the author conducted a literature review in the field of CSR communication and cultural values (presented in the first part of this

book). Further, the researcher evaluated relevant studies that have used and operationalised Hofstede's cultural dimensions (1991) to examine cultural differences on the websites (Halkos & Skouloudis, 2017; Marcus & Gould, 2000; Singh, Zhao, & Hu, 2003; Tsai & Men, 2012; Zhao, Massey, Murphy, & Fang, 2003).

In this phase, the author developed an initial coding scheme, including a list of relevant cultural features in the literature.

In the second phase, the researcher carried out an analysis on a random sample of 90 websites of the organisations that are included in the Dow Jones Sustainability World Index (DJSWI) and in the Hang Seng (Mainland and HK) Corporate Sustainability Index (HSMHUS), in order to understand, on an adequate empirical base¹, how to apply the cultural typologies to the corporate websites and, consequently, how to operationalise the general cultural dimensions the author identified in the context of Web CSR communication. During the two phases of the analysis, the author identified three cultural dimensions, including 11 subdimensions and used them in the final coding scheme.

The dimension "collectivism" explores:

1. Stakeholder engagement tools (i.e., existence or absence of community, forum, blog, glossary, and FAQ about CSR, interactive graphs of CSR, materiality matrix, and case studies of stakeholder engagement).
2. Stakeholder engagement sections (i.e., existence or absence of website sections dedicated to stakeholder groups, that is investors, media, customers, employees, and communities).
3. Sustainability initiatives (i.e., existence or absence of content related to core business, content that impact on the value chain, and content of general social interest).
4. Interactivity (i.e., existence or absence of tools that guarantee one-way interaction, two way (bidirectional) interaction, participation and co-creation).
5. Accessibility (i.e., compliance with W3C and multilingual functionality).

The dimension "power distance" explores:

1. Hierarchical information and CSR governance (i.e., existence or absence of CSR governance at strategic level, that is Board of sustainability or CSR Committee, and/or at operative level, that is CSR Officer and CSR team).

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2. Quality assurance and tool/resources of corporate identity (i.e., existence or absence of code of ethics, code of behaviour or conduct, ethical certifications, CSR index, green brand, and CSR report).
3. Values of the company (i.e., existence or absence of explicit references to environmental responsibility, social responsibility, and economic responsibility within mission and vision statements).

The dimension “uncertainty avoidance” explores:

1. Navigability and usability (i.e., existence or absence of navigation and search tools, interactive website map, direct access to information/data, navigability through mobile phone, absence of inaccessible link, search by default and short time in loading pages, opportunity to go back and on homepage, and absence of excessive scrolling and of actions not required by the users).
2. Multimedia (i.e., existence of images or figures, video, magazines, news, and Web TV to help understanding CSR information).
3. Principles of communication, that is (a) visibility of CSR section and related information on search engine results, homepage; (b) clarity of classifications, labelling system, graphs and diagrams; (c) authenticity in terms of compliance of CSR initiatives with corporate values and presence of case studies and testimonials; (d) accuracy of section related to CSR communication in terms of commitment, performance achieved and presence of “transparency” section; (e) consistency among corporate commitment, texts, figures, graphs, images, and orientation in the CSR section; (f) completeness in terms of exhaustiveness of information in the CSR section (i.e., contacts of the CSR managers, updating of CSR report, and updating of news in the website).

According to the coding scheme, each cultural dimension is an index the author obtained by adding the corresponding dichotomous cultural item.

Then, the researcher standardised every cultural index in order to make it comparable to other indices (varying between 0 and 1). The researcher structured the data related to each dichotomous item of each cultural index into a data matrix, assigning the corresponding value (0 = in case of absence; 1 = in case of presence).

MAIN FOCUS OF THE CHAPTER

Findings of the Empirical Research

The content analysis revealed that overall significant differences occur in the CSR communication on the basis of selected dimensions².

The researcher used descriptive statistics and the analysis of variance (ANOVA³) to answer to research questions related to the differences in the CSR communication on corporate websites of different countries.

The data in Table 1 highlight significant differences on each of the three cultural dimensions, demonstrating that cultural values related to CSR communication on a corporate website vary according to the country of origin.

Therefore, from the collectivism perspective, the features of CSR communication on corporate websites follow an opposite direction compared to Hofstede's insights (1991), as companies from Asia depict more individualistic features while their society is traditionally considered very collectivist.

Table 2 shows that, also from the point of view of power distance, CSR features in corporate websites reflect, in the opposite way, this cultural dimension. In fact, corporate websites from Asian countries, which, according to Hofstede (1991), are societies with high level of power distance, totalised the lowest level in the field of CSR communication. American companies' websites, instead, reached the highest score, whereas, according to Hofstede (1991), they achieve a very low score on this cultural dimension.

Table 1. ANOVA

ANOVA						
		Sum of Squares	Degree of freedom	Mean Square	F test	Significance
Power Distance	Between Groups	.340	3	.113	3.877	.009
	Within Groups	10.033	343	.029		
	Total	10.373	346			
Individualism vs. Collectivism	Between Groups	.581	3	.194	15.470	.000
	Within Groups	4.296	343	.013		
	Total	4.877	346			
Uncertainty Avoidance	Between Groups	.995	3	.332	31.207	.000
	Within Groups	3.646	343	.011		
	Total	4.641	346			

Table 2. Descriptive statistics for cultural dimension

Report				
Geographical Area		Power Distance	Individualism vs. Collectivism	Uncertainty Avoidance
America	Mean	.6233	.6445	.7306
	N	73	73	73
	Standard deviation	.16593	.12477	.08594
Asia	Mean	.5505	.5818	.6416
	N	99	99	99
	Standard deviation	.19528	.11229	.12607
Europe	Mean	.6190	.6784	.7688
	N	156	156	156
	Standard deviation	.15803	.10361	.09283
Oceania	Mean	.6090	.6118	.7416
	N	19	19	19
	Standard deviation	.15680	.12364	.11082
Total	Mean	.5980	.6384	.7221
	N	352	352	352
	Standard deviation	.17314	.11955	.11625

Finally, in the cultural dimension of uncertainty avoidance, Asian countries' websites depict the lowest score in terms of CSR communication.

Furthermore, as Table 3 shows, the post hoc test⁴ revealed that under the cultural dimension of uncertainty avoidance a significant mean difference occurs between Asian companies and companies from other nations, except America, the researcher analysed. Instead, with reference to the cultural dimension of power distance, a significant means difference only exists between Asian and European companies ($p < .004$). Under the cultural dimension of collectivism, the means difference is significant between companies from Asian and American countries ($p < .003$), and Europe ($p < .043$).

SOLUTIONS AND RECOMMENDATIONS

The collected data presented an insight of studies and empirical research about cultural approaches and different CSR-related aspects. As a whole, the study shows that Hofstede's cultural dimensions (1991) –typical of each country area

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Table 3. Multiple comparisons

Multiple Comparisons							
Dependent Variable	(I) AREAS_num	(J) AREAS_num	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Lower Bound
Uncertainty Avoidance	Asia	America	-.08903*	.01591	.000	-.1301	-.0480
		Europe	-.12728*	.01325	.000	-.1615	-.0931
		Oceania	-.10006*	.02582	.001	-.1667	-.0334
	America	Asia	.08903*	.01591	.000	.0480	.1301
		Europe	-.03825*	.01462	.046	-.0760	-.0005
		Oceania	-.01103	.02655	.976	-.0796	.0575
	Europe	Asia	.12728*	.01325	.000	.0931	.1615
		America	.03825*	.01462	.046	.0005	.0760
		Oceania	.02722	.02505	.698	-.0375	.0919
	Oceania	Asia	.10006*	.02582	.001	.0334	.1667
		America	.01103	.02655	.976	-.0575	.0796
		Europe	-.02722	.02505	.698	-.0919	.0375
Power Distance	Asia	America	-.07278*	.02638	.031	-.1409	-.0047
		Europe	-.06854*	.02198	.011	-.1253	-.0118
		Oceania	-.05852	.04284	.522	-.1691	.0521
	America	Asia	.07278*	.02638	.031	.0047	.1409
		Europe	.00424	.02425	.998	-.0584	.0669
		Oceania	.01427	.04405	.988	-.0995	.1280
	Europe	Asia	.06854*	.02198	.011	.0118	.1253
		America	-.00424	.02425	.998	-.0669	.0584
		Oceania	.01003	.04156	.995	-.0973	.1173
	Oceania	Asia	.05852	.04284	.522	-.0521	.1691
		America	-.01427	.04405	.988	-.1280	.0995
		Europe	-.01003	.04156	.995	-.1173	.0973
Individualism vs. Collectivism	Asia	America	-.06266*	.01726	.002	-.1072	-.0181
		Europe	-.09654*	.01438	.000	-.1337	-.0594
		Oceania	-.02995	.02803	.709	-.1023	.0424
	America	Asia	.06266*	.01726	.002	.0181	.1072
		Europe	-.03388	.01587	.144	-.0748	.0071
		Oceania	.03272	.02882	.668	-.0417	.1071
	Europe	Asia	.09654*	.01438	.000	.0594	.1337
		America	.03388	.01587	.144	-.0071	.0748
		Oceania	.06659	.02719	.070	-.0036	.1368
	Oceania	Asia	.02995	.02803	.709	-.0424	.1023
		America	-.03272	.02882	.668	-.1071	.0417
		Europe	-.06659	.02719	.070	-.1368	.0036

*. The mean difference is significant at 0.05 level.

– are reflected on societies, but they need to be reconsidered when it comes to explore CSR communications. Actually, answering to the book research questions (proposed in chapter five), the results of this study highlight that several differences that the researcher found in CSR communication through corporate websites appear not to be due to cultural effects.

The findings point out significant differences between countries regarding CSR communication. This supports that countries indeed have specific preferences for CSR elements, not necessarily influenced by cultural aspects. In fact, the book shows that, despite the recent attention of Asia on ethics, Asian companies overall perform the less sophisticated level of communication in terms of CSR on their corporate websites, and that their cultural values are weakly reflected in their communication in these digital spaces.

These results are also coherent with the fact that American organisations seem to seek a more explicit approach to CSR communication (Crane, & Matten, 2016; Matten & Moon, 2008). In this way, these companies make more explicit promises to stakeholders, since they undertake an established approach to CSR and promote this approach as an intrinsic core value of their own life. In contrast, Asian countries are characterised by a strong implicit CSR approach.

Thus, considering the first research question (RQ1), in line with the presented coding scheme, the book states that, in spite of their collectivistic cultural orientation, Asian firms are less keen on communicating CSR content through their corporate website, in comparison with other geographical areas, using stakeholder engagement tools and sections, describing “green” initiatives, and leveraging on interactivity and on accessibility functionalities.

The book suggests several reasons for supporting these findings.

First of all, previous studies revealed that culture reflects the national value system that affects individuals’ attitudes (Pothukuchi, Damanpour, Choi, Chen, & Park, 2002; Sirmon & Lane, 2004). Then, attitudes influence how people react to CSR, and to communication strategies and tactics. For example, Asian regions, showing the lowest score of collectivism in CSR communication, are areas that give importance to materialism and practicality (Redding, 1990; Redding, Redding, Witt & Michael, 2007), two features which could lead to a more individualistic approach to CSR communication on the Web and, maybe, to a higher consideration of the economic pillar of sustainability. This interpretation is supported by results the author achieved in this research.

Secondly, governmental regulations can be the reason for Asia’s individualistic approach to CSR communication through corporate websites.

In fact, as the author mentioned before, currently, Asia is giving more attention to CSR, but until now its governmental regulations in the field were not very developed, leaving companies alone to deal with ethics (Moon & Shen, 2010; Yin & Zhang, 2012). Instead, European and U.S. countries, for example, are habitually more regulated in this field (Matten & Moon, 2008).

Answering the second research question (RQ2) involves that Asian countries, in comparison with other countries, implement CSR communication through corporate websites, leveraging in a moderate way on hierarchical information and sustainability governance on quality assurance and tool/resources of corporate identity, and on the disclosure of the companies' business ideas.

As to the third research question (RQ3), among the different countries the author analysed, Asian countries show the lowest score of power distance. This means that Asian companies are characterised by lower levels of CSR performances, and this is also reflected in communication (Ho, Wang, & Vitell, 2012).

In this case, despite, according to Hofstede (1991), Asian societies (e.g., China and Hong Kong) show very high scores on the cultural dimension of power distance, these cultural values do not appear to be depicted on Asian corporate websites. Probably, also in this perspective, the recent attention of Asia towards ethical themes could be an explanation of the weak impact of the features of power distance on CSR communication.

Moreover, the achieved results could be linked to the Asian level of development in CSR management. In fact, other countries (i.e., the U.S. and Europe) are more mature in terms of CSR development in this field and appear to be more sophisticated in concordance with the growth of importance of CSR management. This trend is reflected on the strengthening of the sustainability board within corporations, too (Ki & Shin, 2015).

On the contrary, Asian managers – where the depiction of power distance is less outstanding – expect institutional forces to strongly direct managers to take care of stakeholder interests (while they are taking care of shareholders) and to communicate with them (Carl, Gupta, & Javidan, 2004; House, Hanges, Javidan, Dorfman, & Gupta, 2004).

These findings might raise concerns for proponents of CSR in a global environment, pointing towards power distance as a strong cultural factor which is significant for the managerial decision-making process, principally for CSR practices involving stakeholders.

In the end, RQ3 shows that, according to Hofstede (1980), Asian countries (e.g., China and India) rank the lowest levels on the cultural dimension

of uncertainty avoidance, compared to other countries, thus they show more acceptance of differing behaviours and attitudes. In line with these considerations, the presented coding scheme shows that Asian companies, in contrast with what happens in other geographical areas, seem to be hesitant in using their corporate websites, navigability and usability tools, and materials that explicit the principles of communication (i.e., visibility, clarity, authenticity, accuracy, and consistency).

Asian countries show the lowest score of uncertainty avoidance – therefore, they prefer less structured environment – in the field of CSR communication. This result is in agreement with Hofstede's insights (1991) – for several Asian countries, except Japan, Korea, Taiwan, and Thailand. However, it also shows the existence of a negative impact of a low level of uncertainty avoidance on the effectiveness of CSR in Asian websites. This outcome seems to be in line with Ho, Wang and Vitell (2012) results. Indeed, these authors found out that a higher level of uncertainty avoidance leads to a higher corporate social performance, in contrast with other researchers who point out that low levels of uncertainty avoidance in the CSR field lead to a higher likelihood to perceive ethical problems (Gănescu, Gangone, & Asandei, 2014; Rodriguez & Brown, 2014).

The results the author obtained on the three abovementioned cultural dimensions are also supported by the fact that the Internet and the culture of the Internet are retaking root and rapidly growing in the Asian countries currently, despite barriers to their diffusion. In contrast, the Internet was pioneered in the United States, and it is highly developed in other countries. Consequently, this state of the art also influences the features of CSR communication on corporate websites.

Moreover, it is important to highlight that growing empirical evidence is suggesting that cultural change is occurring faster than Hofstede (1991) expected (Taras, Steel, & Kirkman, 2012). This change, which surely also impacts on the dynamics of CSR communication on corporate websites, is happening faster in some countries than in others. This involves that, actually, Hofstede's national ranking (1991) has not to be considered as a set model, because it is evolving over time. For example, the fact that the U.S. represented the most individualistic culture in the 1970s does not necessarily mean that they are still nowadays, especially if this country is taken into consideration from the CSR point of view. Thus, it is necessary to further explore not only the consequences of culture as societal changes, but also to investigate the culture considered as a consequence, where societal changes could bring to a cultural shift (Taras, Kirkman, & Steel, 2010) reflected in CSR strategies, too.

THE CULTURE OF THE INTERNET

Chapter one highlighted the importance of culture, focusing on different features and definitions of the selected topic. This chapter introduces the concept of “culture of the Internet”. As it seems according to the results of this empirical research, nowadays, this concept is overcoming traditional and organisational cultures, in some cases (Danet & Herring, 2007; Jones, 1998).

Before analysing the aspects of the culture of the Internet, it is important to briefly summarise the main characteristics of culture. Culture inside a company can be defined as the summa of the learned and shared set of responses to the organisational environment, tasks and issues that include moral and aesthetic standards (Schein, 1996; 2010).

The Internet encloses these elements and adds its proper set of norms, values, and ethical principles, which often seem to be linked with the characteristics of the “real” society (Dahlgren, 2000; Ess, 2001; Jones, 1997).

Nevertheless, the Internet differs from real culture as it is composed of a giant ecosystem of subcultures. All these peculiar networks and communities have their own values, and individuals belonging to these virtual realities share between them specific information, experience, and knowledge: online communities, in fact, are “living encyclopaedia” (Kiesler, 2014; Porter, 2013).

In theory, thanks to the Internet, any person can reach all kind of information, data, videos, and pictures about almost any theme, from any geographical area of the world. This is a consequence of the work of people who set the bases for the development of virtual culture and highlight the importance of the democratisation of information, making it accessible for everyone (Trend, 2001).

The same effect that McLuhan, McLuhan, and Lapham (1994) outlined about the impact of television on society is now happening on the Internet, where the virtual culture has become a “global network that has much the character of our central nervous system” (p. 41). The connections in an online network can be compared to the human nervous system: both are able to respond to various external stimuli that flow into a new kind of culture, which shares features of traditional culture and has, at the same time, its own rules and mores (Danet & Herring, 2007; McCaughey & Ayers, 2013).

Moreover, in line with Rheingold (1993; 2000), the Internet culture seems to have an innate “American Spirit”. Also, in its virtual spaces, where a person is not actually present, its mind, thoughts, and essence are expressed through Web communication. Therefore, online culture is not that far from real culture:

People in virtual communities use words on screens to exchange pleasantries and argue, engage in intellectual discourse, conduct commerce, exchange knowledge, share emotional support, make plans, brainstorm, gossip, feud, fall in love, find friends and lose them, play games, flirt, create a little high art and a lot of idle talk. (Rheingold, 2000, p. 5)

One could view the Internet and its culture as a place which does not need any central power, but which rules itself in a way that no external regulation forces are required. An example of this way of “living” the Internet culture without constrictions is expressed by the spread of social networks, blogs, and online communities, where no prominence is given to central power (Papacharissi, 2010).

Consequently, many researches focused on assessing the strength and the impact of the Web culture on society (Castells, 2002; Fuchs, 2007; Nie & Erbring, 2000). In fact, the effects of virtual experiences, interactivity, and computer-mediated relations on humanity have many implications that have yet to be fully considered (Hongladarom, 1999; 2000; Johnston & Johal, 1999).

Nevertheless, it is possible to observe how online culture has created its own logical mindset that can probably transform several theories and frameworks (including the Hofstede’s framework, as in this study). This is likely due to the fact that the Internet culture has also succeeded in shaping its own set of myths, languages, conducts, and traditions that can, to some extent, substitute the other features of traditional culture (Preece & Maloney-Krichmar, 2005). For example, original expressions are being added continuously in the Web, pushing many scholars and practitioners to realise that the virtual culture has finally created its own “dialect” (Haythornthwaite & Kazmer, 2004).

Moreover, as the author stated before, the virtual community has also developed its own set of standards and principles, also known with the name of “netiquette”, which contains several rules and accepted behaviour that are shared among users. After setting the bases for netiquette, the virtual culture also provides new terms, which point out and condemn unsuitable ways of acting in the Net. For example, flaming (i.e., expressing verbal abuse) and spamming (i.e., sending unrequested message to people that are not interested in receiving them) are considered unacceptable behaviours on the Internet.

On the other hand, the netiquette has developed several guidelines to explain to Web users how to approach other individuals online and how to properly behave in virtual relationships (Norman, 2014). Many accepted netiquette guidelines embrace a proper Internet cultural terminology (Baym, 1998).

However, despite all the positive aspects of the Internet - a communication means that is able to create an amazing new culture which bonds people, as members of a global village -, many critics show its dark side. For example, several studies highlight that some Internet customers are hostile toward anyone who disagrees with them and are not paying attention to other users' feelings and emotions (Kennedy, 2006; Valkenburg, Schouten, & Peter, 2005).

Taking these issues into account, it is still important that academics and practitioners succeed in answering the following question: Is the culture of the Internet strong enough to enclose all other cultures of the world into one single culture, where all the existing beliefs, values, and ethical standards are identical?

From one point of view, it seems that this already happened. In fact, when users from all round the world come to cooperate and share their thoughts, what occurs is that there appears an original culture which is bare of past roots, and has its authentic and inimitable identity (Thomas, 2007).

The new culture is, evidently, not embedded of rituals so important for the development of traditional cultures. In general terms, this means that the Internet culture has been modernised, simplified, and also made "multifaceted" (Shull, Bohlman, & Cooper, 2006).

One facet of the Internet evidently points out that this type of "cosmopolitan" culture is now mature and recognised among individuals. This is clear when people from different geographical regions interact online: even though for them it is complicated to express themselves and to understand all the nonverbal aspects of the virtual dialogue, they are able, thanks to Internet communication, to expose their believes through texts (Slater, 2002). Being involved in this difficult kind of communication entails that users share at least some principles and values. According to Davidson (1984), participants of the virtual communication have to recognise that what others say is mainly true. Consequently, when texts are the only way to communicate in an online community, this shared set of principles and values has to be already determined, if the authenticity of the documents has to be sustained.

Nonetheless, these values are not typical of traditional/local culture, but are the practical expression of global computer-based conversations (North, 2007).

These principles and values, shared on the Internet, follow liberal and egalitarian Western customs. This is mainly due to the fact that virtual spaces reflect the stamp of the culture of people who create them: American scientists.

The origin of the Internet in the United States clarifies why American principles and values are so deeply-rooted in the Web. However, these values,

born in the U.S., need to be accepted by all the participants of the virtual spaces, in order to become the basis for all kind of online interactions. The result is, therefore, a new set of principles and values, which starts from these typical Western elements, but encloses new mores and assumptions that have little in common in terms of past heritage (Schiffman, Sherman, & Long, 2003).

The mix of different cultures helps users to put together local and global characteristics which are useful to become able to communicate with other participants in virtual communities (Abdul-Rahman & Hailes, 2000).

In this perspective, the Internet, originated in the United States, acquires new cultural traits. The traits that each individual who surfs the Net creates can be considered truly globalised. Hence, the Internet can be regarded as a globalising agent, especially when it comes to setting the bases for a new shared culture (Chen, Chen, & Paul, 2001).

After analysing the innovative features of the culture born on the Internet and comparing its characteristics with the results of the author's empirical research, it is important to highlight that this original asset is able to impact on CSR communication through websites more than Hofstede's cultural dimensions (1991) in this field.

FUTURE RESEARCH DIRECTIONS

Some theoretical and practical implications follow from the significance of the corporate decision about how to choose contents and characteristics of CSR communication on the company's website. In fact, both academics and managers may find these considerations valuable when exploring how to extrapolate cultural influences on CSR communication through corporate websites. In addition, this will allow them to rethink the impact of Hofstede's cultural dimensions (1991), reflected in the CSR content on corporate websites.

First of all, scholars and managers need to become more aware that Web technologies, with particular reference to corporate websites, can be considered "culturally neutral" in and of themselves, as they do not appear influenced by Hofstede's cultural dimensions (1991). As the author supposed, this can be explained by the fact that communication strategies and cultural dimensions belong to very different levels.

Besides, the findings of this study suggest, in an admittedly limited way, that Web-based communication is neither fully neutral nor specific to culture.

Actually, this research shows that several companies prefer to embed CSR communication on the website with neutral/global values, instead of referring to specific cultural aspects.

These decisions about CSR characteristics highlight that the managerial interpretation and perception on this field could be not to associate the company with its cultural background. In fact, it may be in the interest of management to actively direct the meaning or categorisation of strategic issues concerning CSR, and, through them, to try to influence stakeholders' responses. This is in line with much of the thinking in the area (Cunha, 2007; Mintzberg & Westley, 2001). For example, top management deliberately makes certain managerial decision, choosing to "manipulate" the information on CSR, in order to serve specific corporate goals (e.g., if the country reputation is not very high, managers usually prefer not to associate the company with traditional culture typical of the country as stakeholders will not appreciate this strategy).

On the other hand, what may be communicated as a threat by a specific company, placed in a certain area, it may be characterised as an opportunity by another, placed in a different country.

In point of fact, in some cases, corporate websites can be permeated of specific cultural values (Chun, Singh, Sobh, & Benmamoun, 2015). In this perspective, the presented coding scheme provides clarification on the way in which cultural values can be expressed by particular features of a website, acting as a guideline. In fact, managers can use this coding scheme as an instrument to develop culturally-congruent (or, as in this case, culturally neutral) websites or to measure the degree of cultural adaptation they achieved (Fitzgerald, 2004; Ford & Kotzé, 2005; Singh, Zhao & Hu, 2003).

In addition, the research supports that further investigation on how the link between CSR communication and cultural markers changed overtime could enhance the understanding of cultural congruity (or cultural independency) between communication on corporate websites and stakeholders' cultural profile (Montecchia, Giordano, & Grieco, 2016). In fact, high cultural congruity tends to influence stakeholders' perceptions of CSR communication positively, allowing a better evaluation of numerous aspects of the corporate website, such as attitude toward the website itself and the overall presentation of information on CSR contents (Kim & Kim, 2010). Nevertheless, for certain kind of companies, specific business sectors and certain countries, leveraging on recognised international values and principles is even more appreciated (Blowfield, 2004; Polonsky & Jevons, 2009, Scherer & Palazzo, 2008).

Moreover, this study highlights that research exploring the link between CSR communication through websites and cultural dimensions can help marketers to decide what level of cultural adaptation might be best suited for a specific target or stakeholder group. Such investigations can also help managers to optimise their budgets and thus effectively allocate their resources (Maon, Lindgreen, & Swaen, 2010).

In particular, this study highlights the efficiency – and in certain cases inefficiency – of the cultural effect on CSR communication through corporate websites and the strategic need for managers to apply or not cultural practices to websites which communicate CSR issues to specific cultural groups.

Actually, despite the time and financial investment which are needed to embed a website with cultural elements, the research suggests that, especially in competitive environments, managers should apply such efforts. In certain areas, this could lead to an improvement in stakeholders' perceptions towards the company, in the website communication, and in the overall online "experience" of CSR (Chan, Yim, & Lam, 2010).

Furthermore, managers should consider that also stakeholders' motivations towards the CSR content communicated through websites must properly influence the cultural adaptation.

Thus, in order to optimise their efforts in terms of CSR communication cultural-oriented, managers have to first understand their stakeholders' cultural expectations, and then decline in different areas and contents of the website specific cultural features, if this strategy is needed (Moura, Singh, & Chun, 2016; Kim & Ferguson, 2018).

This study could also be a fertile ground for social media analysts who could try to adapt these findings to social media messaging and communication style and/or contents that may enhance stakeholders' engagement in the CSR field (Croucher, 2011; Waters & Lo, 2012; Gomez, 2018). In this regard, future studies could assess the impact of cultural dimensions on stakeholders' perception through the analysis of different digital environments (i.e., Facebook, Twitter, LinkedIn, and blog), in order to measure the cultural impact on social media metrics, such as comments, likes, and number of views.

CONCLUSION

This chapter has presented the coding scheme, previously introduced, and achieved results of the study with an accompanying discussion, focusing particularly on a comparison of companies in different world regions.

This chapter reflects on the fact that CSR communication through website could be considered as a field in constant evolution, which requires new forms of interactive elements and contents. In the light of these reflections, it is possible to state that, at the moment, the comparison between the different countries the author analysed and the Asian context, interested by an increased attention on CSR trends, shows that the Asian countries are implementing their CSR approach through corporate websites in an embryonic way. Instead, other areas, such as the U.S., are nowadays abler to manage CSR as better as they can in a very complex environment. Due to their extensive past experience in dealing with CSR activities, in communicating them through different channels and media, and thus the book suggests that these countries can be considered as mature areas, as they have reached a more established focus on CSR.

Hence, it is still necessary to monitor if in the future this kind of communication will be affected by Hofstede cultural dimensions or, as this analysis ascertained, it will soon become more influenced by global values and features.

In particular, this study indicates that there is the need to understand the strength of the development of the culture of the Internet. Further exploration, in fact, will assess if this trend will totally encompass traditional cultural dimensions, will be included in the existing traditional cultural boundaries or will grow following different directions, its proper rules and its distinctive features.

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KEY TERMS AND DEFINITIONS

Accuracy (Principle of Communication): Accuracy is a principle that allows the company to communicate specific, concrete, and demonstrable aspects, avoiding generic and vague statements. Accuracy is also related to transparency.

Authenticity (Principle of Communication): Authenticity refers to a communication that is not only straightforward, but also demonstrable and, as far as possible, easy to be verified. The principle of authenticity is achieved when the corporate communication is considered plausible by stakeholders. This happens if statements made by the organisation are sustained by authentic sources that corroborate what it declared, generating loyalty, awareness, and legitimacy in stakeholders’ perception. In order to attain this result, it is suitable to indicate credible external sources of information.

Clarity (Principle of Communication): Clarity is the ability to communicate explicitly and understandably the message created by a company, avoiding to incur in misunderstanding. Clarity in textual communication assures a high degree of online and offline readability that is essential for stakeholders who aim at building a relation with the organisation.

Completeness (Principle of Communication): Completeness is reached when published CSR content is able to satisfy all stakeholders’ information needs. Completeness refers to the organisation’s ability to communicate the key elements in terms of CSR in a comprehensive way.

Consistency (Principle of Communication): Accuracy is a principle which requires that CSR content is in line with corporate orientation and commitments. CSR communication is considered consistent if the organisation conveys congruent messages and contents, and promotes the same company's commitment during the time.

Intercoder Reliability: Intercoder reliability indicates the extent to which two or more independent coders share the same opinion on the coding of relevant contents with the implementation of the same coding scheme. When it comes to use surveys, the coding is frequently applied to interviewees' answers to open-ended questions. However, in different kinds of explorations, coding could also be applied to study other types of printed or visual content (e.g., newspapers, political campaigns, commercials, and online contents). Besides, intercoder reliability can be seen as a significant constituent of the content analysis approach, without which the understanding of the content cannot be considered neither objective nor appropriate.

Principle of Communication: The CSR content has to be created following some principles of corporate communication that are important for the development of reputational capital. The respect of these principles of online and offline communication reduces the uncertainty in the navigation process. The principles are: visibility, clarity, authenticity, accuracy, consistency, and completeness.

Visibility (Principle of Communication): Visibility shows the company's ability to make evident and traceable the CSR communication programs and content to all stakeholders. Strong visibility aids reinforcing corporate reputation and building trust.

ENDNOTES

- ¹ The sustainability content of organisations ranked by the DJSWI and by the HSMHSUS was analysed, as these indices are widely applied in studies related to CSR. This combination also enables an analysis of companies in numerous geographical areas in addition to focusing on the Asian context.
- ² In order to test the inter-coder reliability, all the sampled websites were analysed by different researchers on the basis of the coding scheme detailed above. These researchers are members of the Sustainability Communication Centre (SCC) at the Department of Political, Social, and Communication Sciences of the University of Salerno.

- 3 The ANOVA is the analysis of variance. ANOVA is a set of statistical frameworks and their related estimation processes implemented to study the discrepancies among and between group means in a selected sample. In the ANOVA setting, the variance of a specific variable is divided into components attributable to several sources of variation. ANOVA is functional for evaluating three or more group means for statistical relevance.
- 4 The ANOVA test is used to ascertain if there is a difference between groups, but this analysis does not tell which group differed. Post hoc tests can be useful in this sense. In fact, post hoc tests are put into practice to confirm where the differences occurred between groups. For this reason, they have to be run when an overall statistically significant difference in group means has been achieved. Post hoc tests try to manage the error rate ($\alpha = 0.05$) in the same way that the one-way ANOVA is applied instead of multiple t-tests.

Related Readings

To continue IGI Global's long-standing tradition of advancing innovation through emerging research, please find below a compiled list of recommended IGI Global book chapters and journal articles in the areas of business culture, business ethics, and corporate social responsibility. These related readings will provide additional information and guidance to further enrich your knowledge and assist you with your own research.

Ang, Y. S. (2015). Ethical Outsourcing and the Act of Acting Together. In R. Wolf, T. Issa, & M. Thiel (Eds.), *Empowering Organizations through Corporate Social Responsibility* (pp. 113–130). Hershey, PA: IGI Global. doi:10.4018/978-1-4666-7294-9.ch006

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