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Corporate Social Responsibility Communication

Analysing Content and Message Delivery

International Business
Bachelor's thesis

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Abstract

Corporate social responsibility (CSR) communication has become a significant strategic asset in today's business environment. Companies partake in CSR communication to share relevant information to their stakeholders on their initiatives regarding environmental, social and ethical responsibilities. Although CSR communication is partly regulated through various directives, consumers increasing interest in conducting responsible business has encouraged companies to communicate their CSR activities voluntarily. However, disclosure on responsibility introduces challenges, regarding how these messages are interpreted by stakeholders. Because misinterpretations can lead to accusations of inauthenticity, CSR communication must be carefully managed.

To address this, the thesis aims to explore the implementation of corporate social responsibility communication from a corporate perspective. The topic is examined through three sub-questions, which aim to provide insight to the concept of CSR communication and its objectives, the key elements of CSR message content, and the implementation of delivering these messages.

The study is conducted as a literature review, looking into existing literature and relevant frameworks on corporate social responsibility communication. The examination of message content focuses on the communicated issues, corporate commitment and impact, company-cause fit, perceived motives and the distinction between substantive and symbolic CSR. On the other hand, message delivery covers communication channels, stakeholder engagement strategies and consecutive stakeholder perceptions.

This study finds that for CSR communication to achieve favourable outcomes, companies must carefully select relevant communication channels and stakeholder engagement strategies that align with the content and goals of the CSR messages. Consistency in CSR communication is fundamental as stakeholders tend to respond more favourably if the communication is perceived truthful and transparent. When implemented well, CSR communication serves as a tool to differentiate a company and build a credible corporate reputation. This thesis provides insight on the important and relevant aspects of implementing corporate social responsibility communication and reflects on how companies can influence its outcomes and perceptions by making strategic choices.

Keywords: corporate social responsibility, corporate social responsibility communication, message content, message delivery

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Tiivistelmä

Yritysvastuuviestintä on noussut merkittävään strategiseen asemaan nykypäivän liiketoimintaympäristössä. Yritykset harjoittavat yritysvastuuviestintää jakaakseen sidosryhmilleen olennaista tietoa ympäristö-, yhteiskunta- ja eettisiin vastuisiin liittyvistä toimistaan. Vaikka yritysvastuuviestintää säännellään osittain erilaisilla direktiiveillä, kuluttajien kasvava kiinnostus vastuullista liiketoimintaa kohtaan on kannustanut yrityksiä viestinään yritysvastuusta myös vapaaehtoisesti. Vastuullisuudesta viestiminen tuo kuitenkin mukanaan haasteita liittyen sidosryhmien tulkintoihin näistä viesteistä. Koska väärinkäsitykset voivat johtaa syytöksiin epäaitoudesta, yritysvastuuviestintää on hallinnoitava huolellisesti.

Tämän vuoksi tutkielman tavoitteena on tutkia yritysvastuuviestinnän toteutusta yritysten näkökulmasta. Aihetta tarkastellaan kolmen alakysymyksen kautta, joiden tarkoituksena on perehtyä yritysvastuuviestintään ja sen tavoitteisiin, yritysvastuuviestien sisällön avaintekijöihin sekä näiden viestien välittämisen toteuttamiseen.

Tutkielma toteutetaan kirjallisuuskatsauksena, jossa tarkastellaan yritysvastuuviestintää käsittelevää olemassa olevaa kirjallisuutta ja asiaankuuluvia viitekehyksiä. Viestien sisällön tarkastelussa keskitytään viestinnän aiheisiin, yrityksen sitoutumiseen ja vaikutuksiin, yrityksen ja viestittävän asian yhteenkuuluvuuteen, koettuihin motiiveihin sekä konkreettisen ja symbolisen yritysvastuuviestinnän erotteluun. Viestien välittämisessä puolestaan käsitellään viestintäkanavia, sidosryhmien osallistamisstrategioita ja niistä seuraavia sidosryhmien käsityksiä.

Tutkielmassa todetaan, että saavuttaakseen suotuisia tuloksia yritysvastuuviestinnässä, yritysten on valittava huolellisesti relevantit viestintäkanavat ja sidosryhmien osallistamisstrategiat, jotka yhtenevät sopivasti yritysvastuuviestinnän sisällön ja tavoitteiden kanssa. Yritysvastuuviestinnän johdonmukaisuus on olennaista, sillä sidosryhmät reagoivat todennäköisemmin positiivisesti, jos viestintä koetaan totuudenmukaiseksi ja läpinäkyväksi. Hyvin toteutettuna yritysvastuuviestintä toimii välineenä, jolla yritys voi erottautua muista ja rakentaa uskottavaa yrityskuvaa. Tämä tutkielma tarjoaa näkemyksiä yritysvastuuviestinnän toteuttamisen tärkeistä ja merkityksellisistä osa-alueista ja pohtii sitä, miten yrityksen voivat vaikuttaa sen tuloksiin ja käsityksiin tekemällä strategisia valintoja.

Avainsanat: yritysvastuu, yritysvastuuviestintä, viestin sisältö, viestin välitystapa

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1 Introduction

In today’s modern environment, corporate social responsibility (CSR) initiatives have increasingly become a central factor in implementing companies’ competitive strategies by promoting their operations’ legitimacy. Consumers and stakeholders are more and more interested in the impact of their consumption decisions, which is why social awareness and responsibility is expected from companies. (Bruhn & Zimmermann 2017, 3-4.) CSR’s growing importance is reflected in the numerous academic articles studying the topic, which demonstrates how over the past few decades, the concept of CSR has developed considerably (Carroll 1999, 268).

Corporate social responsibility consists of multiple dimensions, and refers to corporate activities which include environmental, social and economic responsibilities (Dahlsrud 2008, 1-3). The way companies disclose information, and how they inform stakeholders about their social and environmental performance becomes crucial in developing perceptions on corporate accountability (Ajayi & Mmutle 2021, 3). Due to the pressure of stakeholder awareness and expectations of responsible business practices, companies are required to communicate about these activities effectively to their stakeholders (Du et al. 2010, 8-9). When communicating CSR activities, companies face questions on what should be communicated, where the communication should take place and which company and stakeholder related aspects influence the effectiveness of CSR communication. (Du et al. 2010, 9).

Moreover, CSR communication refers to the way organisations inform stakeholders about their economic, social and environmental actions (Morsing & Schultz 2006, 325-326). It has a strong effect on stakeholders’ perceptions, as they do not evaluate corporate responsibility solely based on what the companies do but also on how they communicate about their actions (Du et al. 2010, 9). Effective CSR communication is often linked to trust, strengthened reputation and stronger stakeholder relationships (Du et al. 2010, 10).

However, the perceptions of CSR communication can vary. Stakeholders interpret messages based on their culturally embedded values and norms. Moreover, cultural differences have an effect on how individuals process information and what is considered reliable. (Hofstede 2001, 9-10). For instance, research suggests that the effectiveness of communication strategies can vary significantly between cultures, as communication styles tend to differ when it comes to directness and cues (Hornikx & Le Pair 2017, 228). Thus, CSR messages that are interpreted as transparent or credible for one may be perceived pretentious or insincere by another.

The topic of CSR communication is highly topical and constantly evolving due to regulatory and legal developments. For instance, on the 13th of November 2025 the European Parliament voted on significant changes to the obligations regulating corporate sustainability reporting. Members of the Parliament supported procedures to lighten the sustainability reporting requirements by focusing primarily on large companies, reducing administrative strain and providing clearer guidelines for companies operating in international markets. (Euroopan Parlamentti 2025). This legislative development points out the challenges businesses have faced in balancing institutional compliance with competitive sustainability communication. Simultaneously, these developments point out concerns on the role of CSR obligations and transparent communication, especially during a time when stakeholders expect engagement on responsibility related issues. With the regulatory requirements not concerning smaller organisations, the phenomenon of CSR communication is not only driven by legal obligations. To respond to the stakeholders' growing expectations, companies often voluntarily communicate about the responsibility of their operations, using it as a strategic asset. (Mahoey et al. 2013, 351; Lisi. et al. 2023, 604–609).

The purpose of this thesis is to examine corporate social responsibility communication and its implementations from a corporate perspective. The study explores the different methods of how companies interact with stakeholders in regard to their responsibility efforts, with a focus on both the content and delivery of the communication. To realize the purpose, the thesis will address the following three sub-questions:

- What is corporate social responsibility communication?
- What are the key elements of CSR communication content?
- How do companies communicate their CSR initiatives?

This thesis is structured as follows: Following the introduction, Chapter 2 examines the theoretical background and development of corporate social responsibility and the purpose of corporate social responsibility communication, as well as its key objectives. Chapter 3 focuses on the attributes and central themes of companies CSR communication. Chapter 4 builds on chapter 3 to analyse how CSR communication messages are delivered, including communication channels, strategies and the forming of stakeholder perceptions. Lastly, chapter 5 answers the research questions and discusses possibilities for future research.

2 Corporate Social Responsibility Communication

2.1 The development of Corporate Social Responsibility

Modern CSR's roots are based on Howard R. Bowen's book The Social Responsibilities of the Businessman. His definition about the social responsibilities of businessmen states that "It refers to the obligations of businessmen to pursue those policies, to make decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen 1953, as cited in Carroll 1999, 270). According to him, businesses have considerable decision-making power in society, convening from deciding on the goods and services available and having an effect on the economic development through influencing employment rates and the distribution of income. Therefore, the "businessmen" are responsible for making beneficial decisions for the good of society. However, Bowen also argued that even though businesses hold the decision-making powers, they operate under a continuous societal pressure from stakeholders, which ultimately influences the decisions being made. (Bowen 2013, 4-6). This applies also in today's world and modern CSR: despite of legal obligations, organisations are motivated to conduct responsible business due to the expectations of society.

To help understand what consumers and stakeholders actually expect from companies, Archie B. Carroll (1991) presented a four-tier CSR pyramid. Carroll illustrates the concept of CSR as a pyramid consisting of four levels of businesses' responsibilities to society: economic, legal, ethical and philanthropic. The framework is constructed as a pyramid with economic responsibilities as the base following legal and ethical responsibilities all the way to philanthropic responsibilities as demonstrated in Figure 1.

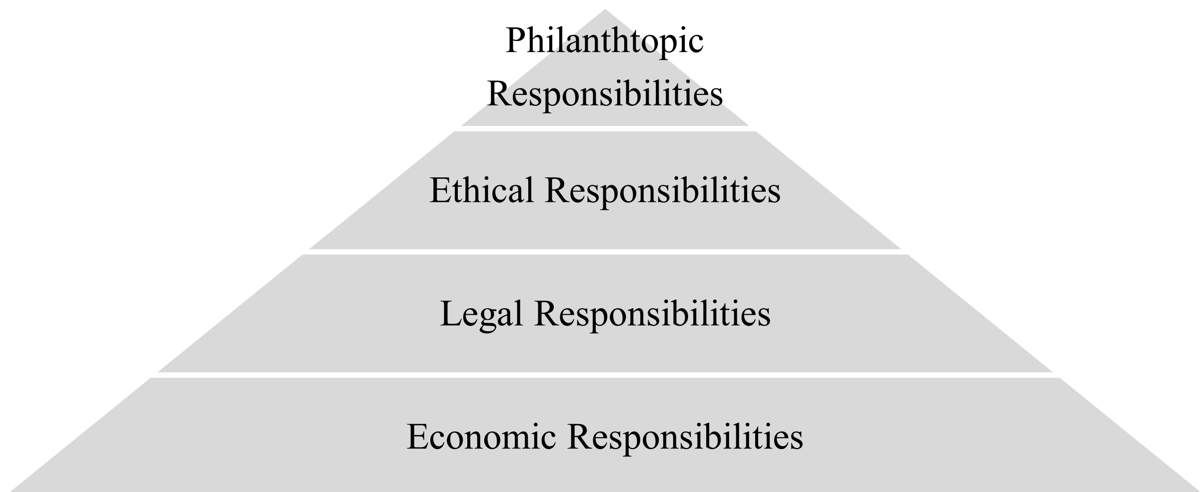

Figure 1: The Pyramid of Corporate Social Responsibility (adapted from Carroll, 1991)

According to Carroll (1991), the fundamental idea of the pyramid is that businesses have a foundational economic responsibility upon which the other responsibilities are depended to. In addition to profitability, businesses are expected to follow laws and regulations to fulfil the legal responsibilities. Continuing from this, businesses have ethical responsibilities to do what is morally right to avoid doing harm to stakeholders. Finally at the highest level, philanthropic responsibility portrays businesses' contribution to support the communities and improve societal well-being. (Carroll 1991, 42).

Carroll's pyramid gives good insight to the concept of CSR. Even though not perfect, the framework emphasizes that the responsibilities overlap in practise rather than only applying individually. It is also stated that certain tensions may occur between the layers as for example disagreements may form between questions related to profitability and ethical outcomes. (Carroll 1991, 42-43). The pyramid has faced criticism for prioritizing the economic responsibilities in contrast to legal and ethical responsibilities. This prioritization of profitability within the pyramid has been argued to have influenced the research development of CSR and its implementation in practise, at the expense of ethical and stakeholder contributions. (Baden 2016, 2). Consequently, Carroll (2016) has later clarified and rectified the framework to emphasize that the symbolic structure of the pyramid does not reflect the significance of the responsibilities (Carroll 2016, 4).

All in all, corporate social responsibility has developed into an attractive strategic asset for companies across the world to strengthen competitiveness, corporate reputation and customer relationships as well as a method of creating value (Bruhn & Zimmermann 2017, 3-5; Parray et al. 2024, 595; Sigurdsson 2024, 599). Moreover, engaging in CSR can also influence businesses' performance, market value and profitability (Luo & Bhattacharya 2006, 13-14; Oncioiu et al. 2020, 8-9). These benefits are driven by the positive stakeholder attitudes and behaviours developed as a response to a business engaging in CSR. A company engaging in CSR initiatives has shown to increase customers' purchase and investment decisions, strengthen stakeholder support and willingness to seek employment within the organisation. (Sen 2006, 158-159). This supports the insight that CSR is not only an obligation but also a beneficial and strategic method to contribute to a company's success. In this context, effective communication about CSR activities is essential for developing stakeholder engagement and gaining these potential benefits (Weder & Karmasin 2017, 71-73).

Conducting this kind of strategic CSR to drive incentives and financial benefits for a company has been widely noticed and accepted. Thus, even consumers are becoming more tolerate towards the fact that companies can have strategic and profit-driven motives behind their CSR activities. (Skarmeas & Leonidou 2013, 1836-1837). However, this can raise questions about the authenticity and truthfulness of corporations' intentions driving the responsible activities.

Moreover, Deetz (2007) views CSR as an obligatory part of doing business rather than a voluntary activity. Consequently, corporations make choices about which CSR values to emphasize, which are often reflected in their decision making processes (Deetz 2007, 451; 454-455). As awareness in the business environment has increased, CSR has become an integral part of companies' operations, and all the more resources are being invested in responsible business activities. (Du et al. 2010, 8). Despite of the increased commitment to responsibility, the motives behind these CSR related corporate actions have remained relatively consistent over the years, as companies are continuously aiming to find ways to turn responsible activities to business benefits (Du et al. 2010). This demonstrates the importance of stakeholders, because their expectations have shaped the development of CSR towards a more strategic direction (Freeman 1984, 107; Dmytriyev et al. 2021, 1447).

Overall, the evolution of corporate social responsibility and stakeholders' increasing role in shaping it is essential for understanding how companies deal with CSR today. The concept has evolved from a primarily economic matter into a larger concept influenced by stakeholders. Simultaneously, CSR has become closely linked to how companies communicate about their responsible operations. This highlights the importance of corporate social responsibility communication, as companies must not only engage in responsible operations, but also communicate their actions to relevant stakeholders (McElhaney 2009, 31).

2.2 The Purpose of Corporate Social Responsibility Communication

CSR communication is used to inform audiences and stakeholders on companies CSR activities. Through the communication stakeholders then interpret the messages according to their own knowledge. CSR communication can create conversation and awake reactions among its audiences, which is why it needs to be thoroughly managed. Therefore, it can be stated, that CSR communication plays a significant role in affecting stakeholder perceptions and whether the companies responsible activities create positive outcomes and associations (Du et al. 2010, 8-9; Bruhn & Zimmermann 2017, 3-4). Therefore, CSR communication can be defined as an ongoing process where corporations disclose their CSR activities, values and impacts to stakeholders

(Morsing & Schultz 2006, 327-328). From this perspective, CSR communication can be viewed as a link between responsibility related corporate actions and how responsibility is evaluated. Without efficient communication, considerable actions might stay unnoticed (Du et al. 2010, 8).

In addition to sharing information, CSR communication is also beneficially related to achieving strategic organisational goals such as building legitimacy, maintaining stakeholder relationships and corporate reputation (Suchman 1995, 574-575; Bhattacharya & Sen 2004, 9-11). By maintaining these assets, companies can stand out in competitive fields and advance company loyalty. Therefore, CSR communication can be considered a central factor in how companies establish a legitimate position within a society.

On the other hand, communication of corporate social responsibility has some challenges (Morsing et al. 2008, 98; 108-109). Through CSR communication a company is occasionally required to communicate about topics outside of companies' traditional economic and legal responsibilities, including social, environmental and ethical aspects of business (Carroll 1999, 289; Podnar 2008, 75-77). Increasingly, stakeholders criticize corporate actions and related communication if it is perceived as inconsistent or too promotional, which may lead to scepticism (Skarmeas & Leonidou 2013, 1831; 1837). Therefore, companies must ensure their communications' credibility and consistency, and make sure the communications are actually aligned with the business operations (Bruhn & Zimmermann 2017, 3-4).

2.3 Key Objectives of CSR Communication

Examining the key objectives of CSR communication provides insight for understanding why companies partake and implement responsibility-related communication. Moreover, the objectives set a base for how the communication is constructed and delivered.

A central objective of CSR communication is to increase stakeholders' knowledge and understanding of a company's CSR activities. Du et al. (2010, 8) emphasize that stakeholders must be aware of a company's CSR activities in order to respond to them, which demonstrates the fundamental role of communication in making the knowledge accessible to relevant stakeholders. In addition to awareness, CSR communication's aim is to shape stakeholders' attitudes towards a company and thereby influencing how its actions are being interpreted in the environment (Bhattacharya & Sen 2004, 9-11; Pomering & Dolnicar 2009, 287).

CSR communication can also be used to contribute to building a more positive company image in the competitive field and to distinguish a company from its competition. By effectively communicating their CSR efforts, organisations create favourable associations that enhance competitive advantages in the long run. (Bhattacharya & Sen 2004, 9-11). Thus, CSR communication serves as a tool for companies to advance their position within a market by translating social initiatives towards market value.

CSR communication furthers multiple objectives and outcomes simultaneously. It is not limited solely to information sharing but also aims to influence cognitive responses among its audiences. The objectives of CSR communication are overlapping and complex, which increase responsibility-related awareness, trust, stakeholder engagement and reputation. The objectives provide a solid foundation into examining how CSR communication is implemented in practise

3 Content of Corporate Social Responsibility Communication

The content of CSR communication is monitored by the companies choosing what to disclose on their social, environmental and ethical responsibilities. As CSR has developed into a strategic business practice, its communication has become a central factor in how the responsibilities are being perceived by audiences (Du et al. 2010, 8-9). CSR communication involves making decisions on what information to disclose and which aspects of the CSR efforts are made visible, among how to frame the messages according to the objectives. Basu and Palazzo (2008, 122-124) view CSR as a process of sensemaking, in which meaning is constructed by the combination of corporate actions and relevant communications.

The most important factors of CSR communication, based on Morsing & Schultz (2006) and Du et al.'s (2010) frameworks, have been summarized into the CSR Communication Model below. The model consists of three parts demonstrated in figure 2: Message Content, Message Delivery and Communication Outcomes.

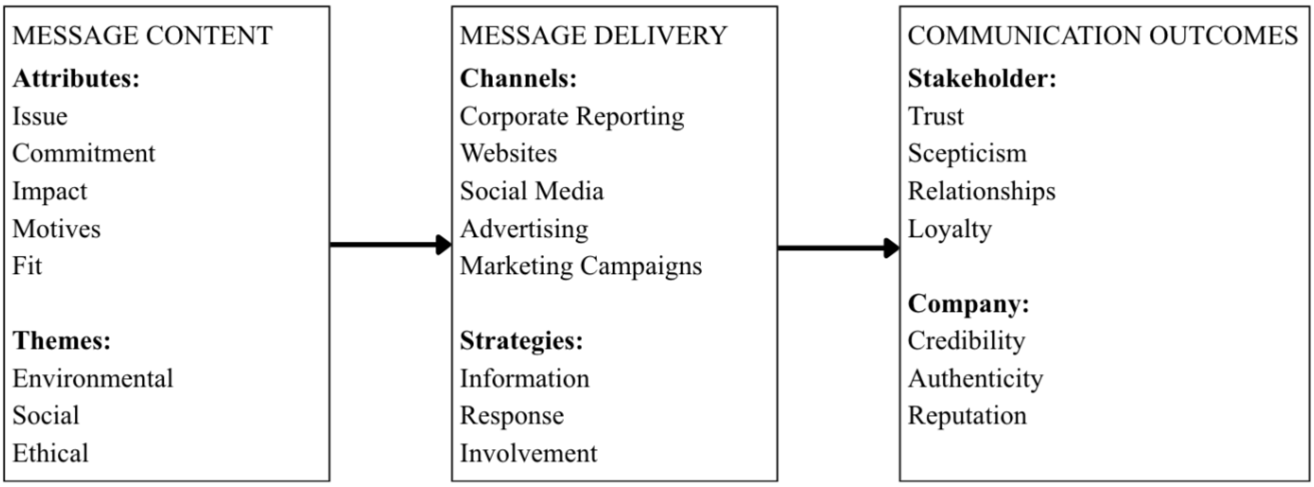

Figure 2: CSR Communication Model (adapted from Morsing & Schultz, 2006; Du et al., 2010)

As seen above, CSR communication content can be examined through several key elements. Under the Message Content Attributes, it shows that companies direct their CSR communication on topical *issues*. However, in CSR communication it is important to clarify the relevance of the issue to the business to prevent stakeholders becoming sceptical about the motives behind the messaging (Friestad & Wright 1994, as cited in Du et al. 2010, 10). Most commonly CSR communication focuses on communicating the company's participation in a social cause instead of only communicating about the issue itself (Du et al, 10). This way the communication is more credible and can therefore be placed at a higher value.

Another important dimension is companies communicating about their *commitment* to a social cause. This can be demonstrated in for example communicating about financial contributions, exploitation of human resources and dedicating long-term R&D to a specific subject (Du et al. 2010, 11). Webb and Mohr (1998, 230-231) demonstrate that consistent commitment to a cause signals genuine interest to a social issue and reduces scepticism. In contrast, one time involvement could be interpreted as opportunistic.

In addition, communicating about a company's CSR efforts' *impact* is a way for companies to demonstrate the effectiveness of their actions. This way stakeholders' awareness of the company's concrete contributions to a matter increase. (Du et al. 2010, 11-12). Both commitment and impact can therefore be seen as central elements of CSR communication, as they provide traceable information that increases credibility and reduces the risk of being perceived as self-promotional by stakeholders (Kim 2019, 1145).

Another critical aspect of CSR communication content demonstrated by Du et al. (2010) relates to the *motives* of CSR. Research has shown that acknowledging the possible combination of external and inherent motives enhance CSR communication's credibility and reduce suspicion, as it represents more realistic corporate behaviour (Forehand & Grier 2003, 352). In contrast, solely emphasizing altruistic motives might lead to suspicion.

Finally, the last attribute for message content is *fit*. Stakeholders perceived fit between the company's actions, and the subject of CSR messaging is seen as a significant factor in the level of trust formed (Du et al. 2010, 12). This may be because companies communicating about matters related to their own fields communicates expertise. However, some studies say that this is not as straight forward, as in some contexts lower fit CSR communication initiatives can also signal sincerity and authenticity among stakeholders (Menon & Kahn 2003, 318-319; Bloom et al. 2006, 49-50).

It can be stated that CSR communication content is shaped by both internal and external attributes. Internally, companies form their CSR communication to fit strategic goals and organisational values, whereas externally stakeholder expectations influence what is relevant to communicate about (Bartlett et al. 2011, 8-10). Therefore, what is communicated in CSR communication is extremely context dependent and formed in interaction between the company and stakeholder demands.

3.1 Environmental, Social and Ethical Dimensions of CSR Communication

Building on Carroll's (1991) Pyramid of CSR presented in chapter 2.1, the content of CSR communication often relates to environmental, social and ethical responsibilities. These dimensions determine the main themes that companies prioritize in their CSR messaging. (Carroll 1991, 40-41; Podnar 2008, 75-76).

Environmental responsibility can be considered as one of the most visible dimensions of CSR communication. Companies increasingly communicate about their actions in regard to for example sustainability, preventing climate change and protecting the environment. This phenomenon convenes from increased public concern about environmental issues and the expectation that companies contribute to sustainable development. (Hahn & Kühnen 2013, 5-6; Arkoh et al. 2024, 1578). However, environmental claims are often a subject of criticism, which is why transparency and truthfulness is fundamental in communication about environmental responsibility (Cho et al. 2012, 18).

In addition to environmental responsibility, social responsibility is also a prominent part of CSR communication content. Social responsibility includes for example well-being of employees, diversity and inclusion, human rights and community engagement (Dahlsrud 2008, 7). Communicating about these aspects shows stakeholders information about a company's contribution to social welfare and addresses possible concerns about fairness in the working environment (Du et al. 2010, 8-9; Bhattacharya & Sen 2004, 9-11). According to Bhattacharya and Sen (2004, 10-11), communicating about social responsibility can strengthen stakeholder support towards the company which enhances positive attitudes and behavioural responses such as investing time or money towards the company. This demonstrates how social CSR communication plays a significant role in building customer relationships and emotional connections.

Moreover, the dimension of ethical responsibility focuses on transparency and embracing norms and values (Carroll 1991, 41-42; Dahlsrud 2008, 7-9). Companies often communicate their ethical standards for example by sharing codes of conduct as a part of their CSR communication (Kim 2019, 1145). This dimension is particularly important in building trust, as stakeholders rely on CSR communication to assess the company's integrity and moral ground (Morsing & Schultz 2006, 326-327).

In practice, these three dimensions are not absolute, but often overlap and are combined in CSR communication. The connected character of corporate social responsibility dimensions fits with the expectation that companies contribute to multiple outcomes simultaneously (Carroll & Shabana 2010, 90-92). Furthermore, depending on the industry and strategic goals of CSR communication, the emphasized CSR topics may vary.

3.2 Substantive and Symbolic Approaches of CSR Communication Content

The content of CSR communication can also be explored through the concepts of substantive and symbolic CSR. According to Wang and Zhang (2026), substantive CSR refers to genuine actions that are integrated into a company's operations to achieve long-term positive goals. Conversely, symbolic CSR is defined as activities that signal social responsibility of a company without creating meaningful benefits towards society or the environment. Symbolic CSR initiatives are often considered as more ingenuine marketing methods instead of actually addressing issues. (Wang & Zhang 2026, 1301-1302).

This distinction of CSR is highly relevant for CSR communication because stakeholders are increasingly interested in whether the communicated responsibilities actually reflect companies' practices. Symbolic CSR communication might contain broad claims or ambitious narratives that reflect the company in a responsible light without offering evidence of actual impact. Whereas on the other hand, substantial CSR communication would focus more on communicating concrete actions and their measurable impacts. This viewpoint of either symbolic or substantive CSR communication fits in with companies wanting to emphasize either impressions or genuine disclosures in their communication about CSR activities (Crane & Glozer 2016, 1228-1230).

Symbolic CSR can be seen as a risk of greenwashing (Bruhn & Zimmermann 2017, 3). Wang and Zhang (2026, 1302) support this statement due to the vague nature of symbolic CSR communication, where only an appearance of responsibility is created. Greenwashing is understood through actions where companies mislead stakeholders into perceiving them as more responsible than they in reality are (Seele & Gatti 2017, 240-241). Therefore, symbolic CSR communication can deteriorate corporate credibility if stakeholders perceive that the communication and actions don't align. Without the substantive evidence, the risk of negative stakeholder responses increases.

In contrast, substantive CSR communication increases reliability because it is based on resource-intensive and tangible initiatives that are integrated deeply into the company's core operations (Wang & Zhang 2026, 1302). This makes substantive CSR communication an essential form of building trust and communicating authenticity, because stakeholders are more likely to support actual commitments.

Overall, the distinction between symbolic and substantive CSR communication is useful in assessing the quality of the communicated CSR content. Companies might communicate about same topics, but the content of communication may differ significantly depending on if it is based on symbolism or substantive initiatives.

4 Mechanisms of CSR Communication

In addition to what is communicated, CSR communication is also shaped by the communication channels and strategies used. Companies are required to adapt their communication to different stakeholder groups, such as consumers, employees, investors, legislators and business press, of which all have different needs and expectations for the communications (Morsing & Schultz 2006, 327; Du et al. 2010, 15-16).

4.1 CSR Communication Channels

CSR communication channels serve as a method for building stakeholder relationships and addressing their concerns. The chosen channel for CSR communication influences the content and how the messages are perceived. Therefore, companies must analyse the choice of the channels according to their strategic objectives and stakeholder expectations. Consistency across communication channels is extremely important, as inconsistencies between the communication methods can lower corporate credibility and increase stakeholder scepticism (Morsing & Schultz 2006, 327-328; Schmeltz 2012, 35).

Companies use a variety of communication channels to spread information about their CSR efforts. The channels are selected based on the goal of the communication and the characteristics of the relevant stakeholder groups. As seen in figure 2, channels include for example official reporting, company websites, media advertising and even product packaging as methods of communicating CSR objectives. The thing these channels have in common, is that the company itself is able to control their messaging. In contrast, some independent communication channels are not controlled by the company. For instance, media and word-of-mouth are examples of these kinds of uncontrolled communication channels. (Du et al. 2010, 13).

Probably the most prominent channel for CSR communication is *corporate reporting* in the form of for example sustainability- and CSR related reports. These kinds of reports comprehensively disclose companies' responsibility related activities and long-term commitments towards corporate sustainability (Christensen et al. 2021, 1181-1182). Corporate reports are primarily targeted towards stakeholders that require detailed information on the CSR efforts, such as investors and regulators (Moon 2007, 299). Because of the reports' formality, they are often perceived as more reliable sources of information. However, it is important to remember that the shared information could have been selected strategically by the companies (Christensen et al. 2021, 1177-1178). Corporate reporting can be considered as a good example of substantive CSR communication.

Company *websites* on the other hand are more adaptive and accessible channels for CSR communication. Through websites, CSR initiatives can be presented through the combination of written and visual content, as well as other interactive features (Hetze & Winistörfer 2016, 505). In general, websites are aimed towards a broad audience including consumers and for example people seeking for jobs. Websites allow firms to emphasize wanted CSR efforts more freely, which can create positive effects on engaging stakeholders (Schmeltz 2012, 32-33). The purpose of website content is often informational while driving reputational aspects. Thus, CSR content on websites can have elements of both symbolic and substantive communication.

Social media is an increasingly important and widely used communication channel, as it allows easy dialogue and fast paced interaction between companies and stakeholders. Social media platforms such as Instagram, LinkedIn and X allow companies to communicate CSR activities in a more informal way, leveraging for example storytelling and visuality to receive better engagement, especially among younger audiences (Coombs & Holladay 2015, 145-146). However, due to the interactiveness of social media, a risk for major public scrutiny is possible if the communication of CSR is considered inconsistent or exaggerated by the audience (Schmeltz 2012, 35-36). CSR communication on social media also possesses elements of both symbolic and substantive communication.

Advertising and *marketing campaigns* are also used to communicate CSR. Through these methods the reach becomes extensive and the communicated CSR initiatives can become an integral part of the company's brand identity (Du et al. 2010, 13). For example, a company can advertise environmentally friendly- or sustainably produced products or address other responsibility related matters in their advertising. The risk of communicating CSR through advertising lies in the possibility of sounding too promotional instead of genuinely being concerned on the matter. (Pomering & Johnson 2009, 421-423). CSR communication in advertising is often perceived more symbolic due to the persuasiveness, which can lead to questions on the actual motives of the companies. However, consistency in portraying substantive CSR matters in advertisement that align with other channels is also possible.

Utilizing a wide range of channels in communicating CSR initiatives is fundamental to reaching multiple stakeholder groups. By aligning communication channels with the interests of specific stakeholder groups, companies can enhance their credibility and reputation. For example, formal reports align with the needs of investors and regulators, and more interactive and entertaining communication is more fitting for consumers.

4.2 CSR Communication Strategies and Stakeholder Engagement

Delivering CSR messages effectively does not solely rely on choosing the right communication channels but also relates to how companies engage with stakeholders. Morsing and Schultz (2006) created a widely known framework and presented three CSR communication strategies: the stakeholder information -, response -, and involvement strategies. As shown in Figure 2, these strategies among the communication channels are core components of message delivery. The direction of communication, amount of stakeholder engagement and influence vary between the strategies (Morsing & Schultz, 2006).

The stakeholder information strategy is based on informative one-way communication where companies share CSR related information to stakeholders as objectively as possible (Morsing & Schultz 2006, 327). In the information strategy, the stakeholders are solely viewed as recipients that either give support or boycott activities towards the company. Thus, the stakeholders' response is seen as a guiding tool to shape the company's operations (Smith 2003, as cited in Morsing & Schultz 2006, 327). The strategy suggests that companies should inform stakeholders about their positive CSR actions to generate favourable stakeholder support (Morsing & Schultz 2006, 327). Due to the lack on interaction, this strategy does not have strong stakeholder engagement.

Conversely, the stakeholder response strategy focuses on two-way asymmetric communication. In this strategy communication goes both ways, but the aim is to influence stakeholders' perceptions instead of modifying corporate behaviour. Tools such as polls are used by the companies to map out stakeholder views, according to which companies modify their communication to convince the audiences. (Morsing & Schultz 2006, 327). While this strategy takes stakeholder views into account, it can be considered manipulative as stakeholders voices are not fairly acknowledged.

Finally, the stakeholder involvement strategy accommodates two-way symmetric communication and active dialogue. In this strategy companies engage with stakeholders, and both have the opportunity to influence each other and thereby develop and contribute to CSR initiatives. Thus, companies are willing to make CSR related changes and involve stakeholders in decision-making according to the relevance of their views. This shift from one sided communication towards a more participatory method improves a company's CSR initiatives, as the responses can be considered as feedback in terms of discovering what the stakeholders expect and want to see. (Morsing & Schultz 2006, 327-328). This approach builds mutually interactive stakeholder relationships, which in the long run have a positive effect on the company.

Companies may use a combination of these strategies in their CSR communication depending on the characteristics of the matter to be communicated. Communication intended for large audiences can be executed the most efficiently through the stakeholder information strategy, whereas interactive dialogue would be most beneficial among key stakeholders. Therefore, it is important for companies to analyse which method is the most efficient in different contexts because not all stakeholders need to participate.

4.3 Stakeholder perceptions in CSR communication

As mentioned, CSR communication does not automatically reach positive outcomes and is actually dependent on how stakeholders interpret and perceive the received CSR messages (see Figure 2). Stakeholders constantly consider factors, such as trust and credibility when evaluating the motives of CSR communication (Du et al. 2010, 9-10). This demonstrates that effective CSR communication is not only about sharing information, but also a process of stakeholders assessing corporate CSR actions.

One of the most important factors in forming stakeholder perceptions is scepticism. If CSR communication appears overly promotional or inconsistent in the eyes of stakeholders, they can become sceptical about the integrity of the communication (Skarmeas & Leonidou 2013, 1831; 1837). In addition, CSR communication perceived as driving primarily reputational outcomes can also lead to increased scepticism (Pomering & Johnson 2009, 429). Du et al. (2010, 9) highlight that if the underlying motives of CSR communication are perceived as genuine, the outcome of CSR communication is essentially more positive.

In addition to scepticism, greenwashing is a common concern of CSR communication among stakeholders. Accusations of greenwashing have a straight effect on the credibility of CSR communication. According to Cho et al. (2015, 80) companies might disclose CSR initiatives selectively, emphasizing the positive sides over the more negative aspects, which can lead to stakeholders forming inaccurate perceptions of the companies. This kind of activity furthers stakeholder distrust and demonstrates how the authenticity of CSR communication can be played with.

Conversely, stakeholder trust is built when CSR communication is interpreted as consistent, transparent and credible. Stakeholders assess the reliability of CSR claims and the fit and alignment of the communication and the actual efforts (Du et al. 2010, 12). When the CSR initiatives are perceived as authentic and align with stakeholders expectations and identities, loyalty, stronger bonds and relationships are formed (Sen 2006, 159).

These views can be better understood through the Signalling Theory. The theory explains how companies communicate unobservable themes such as responsibility to stakeholders, simultaneously reducing information asymmetry (Connelly et al. 2011, 40; 46). Companies use CSR communication as a mechanism to signal their commitment to responsible business activities, but the quality of the signals is based on their perceived credibility. According to Connely et al. (2011, 44-47) stakeholders evaluate communication based on how strong the signals appear. For instance, signals that can be verified, such as corporate reports, are generally considered more trustworthy, whereas less credible signals, like advertising CSR messages, are more prone to raise suspicion. Therefore, honest CSR communication about a company's actions is critical in building trust and reducing scepticism.

5 Conclusions

The purpose of this thesis was to explore how companies communicate their CSR activities. To address this, the study explored the topic through three sub-questions focusing on the definition and objectives of CSR communication, its content and practical implementation. The thesis provides a comprehensive understanding of CSR communication as a complex and strategic process.

The first sub-question addressed what CSR communication is. The thesis demonstrates that CSR communication is about much more than just sharing a company’s responsibility related information. Overall, it is a strategic process which requires thorough planning, and essentially it plays a fundamental role in shaping stakeholder awareness and perceptions. Effective CSR communication contributes to enhancing corporate reputation, building trust and legitimacy. It was discovered that CSR communication is considered a significant strategic asset for a company in influencing how their CSR efforts are interpreted by outsiders.

The second sub-question focused on content and what companies communicate in their CSR communication. Research showed that the content of CSR communication depends on which areas of corporate social responsibility are wanted to point out. The content of CSR communication often revolves around environmental, social and ethical responsibilities and includes aspects such as corporate commitment, impact, motives and fit between topical social issues and the company’s activities. Moreover, the distinction between symbolic and substantive CSR communication demonstrated how much the transparency, legitimacy and intentions of companies’ communication about CSR efforts can differ. To conclude, CSR communication content can contain both actual efforts and strategic framing related to credibility and stakeholder perceptions.

The final sub-question focused on how companies communicate CSR activities to their audiences. Research indicated that companies deliver CSR messages through various channels from formal corporate reports to digital communication platforms and advertising, all the way to public media and word-of-mouth. The different channels vary in controllability and credibility, which requires companies to carefully manage their message delivery. In addition, when delivering the messages, different CSR communication strategies vary from one sided information sharing to interactive dialogue and stakeholder engagement. Subsequently, it was shown that different stakeholder perceptions have critical roles on the outcomes of CSR communication in terms to building trust, loyalty and relationships or becoming sceptical.

In conclusion, it can be stated that CSR communication is a versatile topic. It is not based on a single perspective of information sharing, but considers what is communicated, how and to whom the messages are intended. Stakeholders differ significantly on how they are involved with companies and on their prior expectations and knowledge, which can lead to same messages being comprehended differently across stakeholder groups. For the communication to be successful, companies communicate their CSR activities to stakeholders through strategically selected content, communication channels and stakeholder specific engagement strategies to fit with their expectations and needs. Thus, CSR communication requires a context-driven approach to achieve favourable outcomes. Furthermore, the consistency of CSR communication is fundamental because stakeholders are more likely to respond positively, if the messages are perceived as truthful, transparent and supported by credible impacts of corporate operations.

Further research on CSR communication could focus more on specific markets and stakeholder groups to better understand how CSR communication can be more successfully targeted to different audiences. Additionally, another implication for future research relates to internationalization. As companies increasingly operate in global environments with stakeholders belonging to different cultures, cross-cultural CSR communication and its possible adaptations and interpretations should be researched more.

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Appendices

Appendix 1 Explanation of the use of Artificial Intelligence

This explanation documents transparently how I utilized artificial intelligence as a tool to support the work in this bachelor's thesis. AI was used in accordance with the *Guidelines for the Use of Artificial Intelligence in Master's Theses at the Turku School of Economics*. The tools, their purpose and the verification measures are detailed below. AI was used in the ideation process and literature search. All content generated by AI was critically evaluated, verified from the original sources, and rewritten in my own words. I confirm that I have used AI tools with the necessary care and caution, have fully disclosed their use in accordance with the university policy and take full responsibility for all content presented in this thesis.

1. **Tool: Chat GPT 5.2**

- Stage of Use: Support to the ideation of the topic of the thesis.
- Purpose of Use: I used ChatGPT to brainstorm the topic of the thesis.
    - Example prompts: "What could be research topics combining culture and business?" (29.1.2026), "How could I combine CSR communication and culture in my bachelor's thesis?" (31.1.2026)
- Verification: AI presented ideas and suggestions for narrowing down the topic. I evaluated them based on my own perspective and by reviewing literature. The final topic of this thesis gradually formed as I read and combined literature on different themes.

2. **Tool: Chat GPT 5.2**

- Stage of Use: Drafting the structure.
- Purpose of Use: I used ChatGPT to help me with the start of planning the structure.
    - Example prompt: "Draft a rough structure for a thesis on CSR communication and different cultures." (31.1.2026)
- Verification: The structure generated by AI served as an example that helped me get started on planning the structure and content. I evaluated the structure and its appropriateness critically based on my own thinking and the literature I read. The AI-generated structure served as a model and was not used in the final work. The final

structure, headings and content of the thesis were formed based on the literature I read myself.

3. **Tool: Chat GPT 5.2**

- Stage of Use: Identifying relevant keywords to gain preliminary understanding.
- Purpose of Use: I used ChatGPT to search terms for relevant literature.
    - Example prompts: "What kinds of subcategories does CSR have?" (11.2.2026), "What is the difference between CSR communication and CSR reporting?" (11.2.2026)
- Verification: The AI results helped me to understand the topics better, based on which it was easier to comprehend existing literature I read and to narrow down relevant articles to use. I verified the information and definitions by reading academic literature.

4. **Tool: Scopus AI**

- Stage of Use: Searching of articles
- Purpose of Use: I used Scopus AI to search for potential academic articles with relevant information on topics needed.
    - Example prompts: "How does stakeholder awareness influence conducting responsible business?" (15.3.2026), "What is substantive corporate social responsibility?" (28.3.2026), "How do stakeholders perceive CSR communication?" (4.4.2026)
- Verification: Scopus AI suggested various articles of which I picked out some to use in this thesis. Scopus AI provides straight links to the original texts, where I was then able to carefully read and explore the articles independently. I found and verified the relevant information to use in the thesis from the articles by myself.