

The Impact of National Culture on the Salience of CSR Issues in International Media Coverage

Liudmila Khalitova

University of Florida

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Author Note

Liudmila Khalitova, College of Journalism and Communications, University of Florida.

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Correspondence concerning this paper should be addressed to Liudmila Khalitova, College of Journalism and Communications, University of Florida, 2019 Weimer Hall, Gainesville, FL, 32611. Contact: mila.khalitova@ufl.edu

### Abstract

This paper explores the relative importance of five CSR domains (economic responsibility, stakeholder responsibility, environmental responsibility, the social component, and voluntariness) in media content published across seventeen countries located in Asia, Europe, Africa, North America and South America. The findings suggest that stakeholder responsibility issues were significantly more often discussed in Canada, Mexico, South Africa and India. Environmental issues were most frequently discussed in China, followed by Germany, Italy and Switzerland. Western countries, except for Canada, expressed greater concern about economic responsibilities, as did Thailand. Chinese and South Korean media significantly emphasized social aspects and voluntariness, whereas in other countries, these two CSR aspects got relatively little coverage. In an attempt to explain these findings, we discovered that Hofstede's value dimensions of national culture were linked to specific CSR aspects.

*Keywords:* CSR, national culture, international public relations

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The term corporate social responsibility has been around for more than 50 years, yet its meaning remains the subject of a heated debate. As early as in 1973, Dow Votaw (1973), one of the pioneers of the corporate research lamented that, “it means something, but not always the same thing, to everybody” (p. 11). Not much has changed since then. A recent national survey on corporate responsibility (Aflac, 2016) revealed that even CSR executives cannot agree on how to define it, not to mention that CSR communicators, investors, and customers had very different ideas about what constitutes socially responsible corporate behavior. For example, some CSR pros emphasized external aspects of CSR, such as caring about the community, while others placed greater importance on the internal domain, for example, giving good health benefits to employees. For investment pros, being profitable was one of the most important features of CSR, whereas consumers believed that environmental stewardship and fair treatment of employees were the key constituents of socially responsible companies.

One of the underlying reasons for the ongoing debate around the meaning of CSR is the context-specific nature of the concept. To be considered socially responsible, an organization’s behavior must be congruent with norms, values, and expectations of performance of the social setting in which it operates. These norms, values, and expectations, in turn, are shaped by a number of society-level factors, such as historical, cultural, economic, legal or political contexts. Because societies differ on these variables, it follows, that their expectations regarding firms’ CSR practices, as well as the firms’ performance will also differ across social entities (Halkos & Skouloudis, 2016; Katz, Swanson, & Nelson, 2001; Li, Fetscherin, Alon, Lattemann, & Yeh, 2010; Peng & Lin, 2009; Ringov & Zollo, 2007).

This argument has crucial implications for public relations research and practice, as it provides a rationale for identifying and predicting influences on the perceptions of CSR in different social settings, which in turn, can potentially help public relations practitioners to implement and communicate CSR programs across the world more effectively.

Recent research has demonstrated the impact of society-specific factors on the CSR performance of organizations operating within those societies. For example, studies have shown that CSR performance is influenced by the culture of an organization's home country (Halkos & Skouloudis, 2016; Peng & Lin, 2009; Ringov & Zollo, 2007), its economic development, population growth, education (Ioannou & Serafeim, 2012; Peng & Lin, 2009), and its political environment (Ioannou & Serafeim, 2012; Li et al., 2010).

The purpose of this paper is to explore cultural influences on the salience of different CSR domains (Carroll, 1979; Dahlsrud, 2008) in the media discourse of different societies. This is an important aspect to consider because mass media play a prominent role in shaping the range of issues that the public perceives as important (McCombs & Shaw, 1972), and, therefore, can serve as a predictor of what audiences in different countries may think to be the most important attributes of corporate social responsibility.

## **Literature Review**

### **The Contested Nature of Corporate Social Responsibility**

Tracing back earlier definitions of CSR, it becomes clear that what is considered a socially responsible corporate behavior is closely linked to the values and norms of a society. For instance, the first formal definition of CSR attributed to Bowen (1953), emphasized that it "refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow

those lines of action which are desirable in terms of the *objectives* and *values* of our society” (p.6, italics added). Elsewhere, Sethi (1975) argues that “social responsibility implies bringing corporate behavior up to a level where it is *congruent* with the prevailing *social norms, values, and expectations of performance*” (p. 62, italics added).

As norms and values is what differentiates societies from one another (Hofstede, Hofstede, & Minkov, 2010), the meaning of corporate responsibility cannot be the same in all of them. Researchers identified at least five different types of responsibilities that organizations are expected to fulfill to be considered socially responsible. Perhaps, one of the most cited works on CSR is Carroll’s (1979) landmark study, where he defined CSR as “encompassing the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time” (p.500). Prior CSR research presented two competing perspectives on what were the necessary and sufficient conditions for an organization to be viewed as socially responsible: Some insisted that simply acting in accordance with the law and making profit is sufficient, whereas others argued that the concept of CSR should be reflected in the corporate activities that go beyond economic and legal responsibilities (for a review, see Carroll, 1999). Carroll insists on the inclusion of the legal and economic components, arguing that economic performance within the existing legal framework is the fundamental responsibility of an organization upon which its other roles and responsibilities are predicated.

Dahslrud (2008) made a more recent attempt to revisit the dimensions of corporate social responsibility as they are being used in the modern discourse. He found that despite the range of existing CSR definitions, they consistently refer to five dimensions: environmental (natural environment), social dimension (relationships between business and society), economic dimension (socioeconomic and financial aspects), stakeholder dimension (relationships with

stakeholders, including employees, customers, and suppliers), and voluntariness (actions and activities not prescribed by law, such as charity). This paper addresses the question which social values may be associated with each of these dimensions.

Research on international public relations suggests that because different societies view CSR differently and because of the variations in cultural and political backgrounds, societies also differ in their expectations regarding firms' CSR performance. For example, as Freitag & Stokes (2009) observed, in Central and Eastern Europe, CSR primarily is seen as focusing on sponsorship and philanthropy, whereas social and environmental responsibilities are seen as responsibilities of the government rather than those of private businesses. On the contrary, Latin American nations expect businesses to take into account the needs of their respective societies in addition to their business objectives. In particular, organizations are expected to offer solutions for local economic and environmental concerns and participate in local social and cultural activities (Freitag & Stokes, 2009; Molleda & Ferguson, 2004). Arguably, at least in part, such differences can be explained by the heterogeneity of values deemed important in societies.

### **Value Dimensions of National Cultures**

A society's culture, defined as "the collective programming of the mind that distinguishes the members of one group or category of people from others" (Hofstede et al., 2010, p. 6) shapes values, beliefs, and norms of its members (Hofstede et al., 2010). Hofstede's cultural dimensions theory proposed six value dimensions that differentiate societies belonging to distinct cultures: power distance (the extent to which the members of a society accept unequal distribution of power without questioning it); individualism versus collectivism (self-interest and independence of an individual versus group interest and dependence on a group); uncertainty avoidance (the degree to which a society tolerates ambiguity); masculinity versus femininity

(preference for competitiveness over cooperation); long-term orientation versus short-term orientation (the extent to which a society tends to connect the past with the current and future actions/challenges); and indulgence versus restraint (the degree to which a society favors free gratification of basic and natural human desires related to enjoying life and having fun versus strict control over needs and desires through social norms). There are, of course, alternative indices used in cross-cultural research, such as those proposed by the GLOBE Project (House, Hanges, Javidan, Dorfman, & Gupta, 2004), and they are not always consistent with one another (for a review, see Tung & Verbeke, 2010); however, one of the most significant advantages of using Hofstede's value dimensions in this study is that it permits making comparisons with the existing studies on CSR, whereas the GLOBE Project dimensions have not been used as extensively.

Theoretically, researchers link power distance, masculinity, uncertainty avoidance (Katz et al., 2001; Ringov & Zollo, 2007) and individualism (Ramasamy & Yeung, 2009; Ringov & Zollo, 2007) with less effective CSR performance. The rationale behind this is that in high power distance cultures people are less likely to express social initiatives or question business practices. In regard to individualism, they argue that people in individualist societies are primarily concerned with self-interest, whereas others' well-being is less of a concern. Masculinity is also thought to have a negative relationship with CSR performance, because it places low value on caring for others, inclusion, and cooperation.

Empirical data shows that some of Hofstede's value dimensions are linked to certain CSR dimensions but the results look somewhat inconsistent with theoretical expectations and with one another at a first glance when the roles of corporations and nation-states are compared. Thus, for example, Ringov & Zollo (2007) found that organizations located in countries with high power

distance and masculinity tend to perform poorer on social and environmental dimensions of CSR, whereas individualism and uncertainty avoidance has no impact on CSR performance. Elsewhere, Halkos & Skouloudis (2016) discovered positive effects of long-term orientation and indulgence on CSR penetration, defined as a composite CSR index consisting of a number of factors such as national environmental standards, a country's international CSR initiatives, and ethical investment stock exchanges. In addition, they found that countries scoring high on uncertainty avoidance had lower CSR penetration, whereas the effects of individualism, power distance and masculinity were found to be non-significant. The fact is that while both studies look at CSR performance, they explore the performance of different actors, that is, corporations and nation-states respectively, which may explain such inconsistencies.

These are interesting findings; however, they have quite limited practical application for the public relations industry, specifically, for multinational corporations (MNCs), which are major players in international public relations. First, because these studies explore the impact of country-level variables on CSR ratings of *locally-based* organizations, the implications of these findings for MNCs are not clear. Second, while these findings may potentially serve as cues regarding a nation's expectations of corporate conduct, equating the actual performance and expectations of performance may be misleading. Thus, for example, poor corporate performance on the environmental aspect may lead to the greater perceived importance of that particular CSR aspect compared to others, such as charity or employee relations, due to the effects of negativity bias (Baumeister, Finkenauer, & Vohs, 2001; Lewicka, Czapinski, & Peeters, 1992; Rozin & Royzman, 2016).

Therefore, understanding audience *expectations* regarding firms' CSR activities, rather than firms' performance per se, and how these expectations may be systematically different or



similar across the world seems to have more relevance in the context of public relations practice. Despite the obvious practical value of such an inquiry, not much research has been done in this regard yet. Maignan (2001) conducted a survey of German, French and American customers to assess and compare their perceptions of the importance of different aspects in CSR. Her findings suggest that European consumers in general are more willing to actively support responsible businesses than their U.S. counterparts. In addition, U.S. consumers place a higher value on corporate economic responsibilities, whereas the Europeans are most concerned about businesses conforming to legal and ethical standards. Ramasamy & Yeung (2009) surveyed Chinese consumers from mainland China and Hong Kong and compared their results with those of Maignan (2001). Their findings indicate that the mainlanders were more supportive of CSR in general than their counterparts from Hong Kong, and that taken together, Chinese participants were more supportive of CSR than Western respondents. Ramasamy & Yeung (2009) attributed this difference to the collectivist nature of Chinese culture as opposed to the Western emphasis on individualism associated with self-reliance. In addition, they found that Asian participants, like Americans, regarded economic responsibility as the most important aspect for a firm to fulfill, which runs contrary to Maignan's (2001) proposition that individualist cultures tend to place higher importance on the economic dimension than collectivist cultures.

As the reader may observe from these examples, studies regarding consumers' expectations about firms' CSR performance are rare and tend to employ a very limited set of countries, perhaps, due to the costs associated with conducting multinational surveys. The present study attempts to assess cross-national differences in the relative importance of different CSR dimensions more systematically by employing the methodology that permits the inclusion of a larger set of countries for analysis. More specifically, we suggest that examining

international media content can be a more efficient alternative to conducting international surveys, as the extent to which a country's media give attention to one CSR dimension or another can predict which CSR dimensions will be perceived as the most important to that nation (McCombs & Shaw, 1972).

### **Media Salience as a Measure of Relative Importance of a Topic**

This paper takes a somewhat non-orthodox approach to measuring the importance of different CSR aspects to a society. We suggest that the salience of a CSR aspect in media coverage may serve as a good proxy to measure the importance of that aspect to a nation. This proposition is rooted in agenda-setting theory (McCombs & Shaw, 1972), that describes the ability of mass media to transfer the salience of topics from mass media content to the public agenda. Salience refers here to a relative emphasis on a certain object(s), in comparison with other objects. The term object is used here in the broadest sense to denote anything that an individual can have an opinion about (Guo, Vu, & McCombs, 2012). The more salience an object has in the public discourse, the greater the likelihood that an individual is aware of that object, making the object more accessible or easier for the individual to recall. Accessibility, or, the "ease in which instances could be brought in mind" (Tversky & Kahneman, 1973) in turn, is a necessary condition for the individual to give that object a thought, to consider it, or to perceive it as relevant or important compared to others (Nelson, Clawson, & Oxley, 1997). While accessibility does not necessarily lead to perceived importance, the latter never occurs without the former. In other words, an individual can be aware of an object, and yet not consider it important, but he or she cannot perceive that object as important without being aware of it. When mass media extensively cover a certain issue, that is, make it salient in the news, it increases the public awareness of that issue, and therefore, increases the likelihood that it will

be considered as important. This media effect was succinctly summarized by Bernard Cohen as follows “[the press] may not be successful ...in telling people what to think, but it is stunningly successful in telling [them] what to think about” (as cited in Baran & Davis, 2008, p. 279).

Hence, measuring the salience of various CSR dimensions in a country’s media content is a valid way to assess which kinds of CSR activities are the most welcomed by the local public.

Based on the literature review, we seek to answer the following research questions:

RQ 1: How do nations differ in the relative importance each places on different dimensions of social corporate responsibility?

RQ2: In regard to RQ1, is there a home-country effect? In other words, is there a difference between what nations expect to be fulfilled by domestic corporations and what they expect to be fulfilled by organizations headquartered abroad?

RQ3: Which value dimensions are associated with which CSR dimensions?

## **Method**

### **Content Analysis**

To explore the salience of CSR issues in international media coverage, the study employed a quantitative content analysis of CSR-related news media articles published in 17 countries. Content analysis data was kindly provided by PRIME Research, a global media research-based corporation.

**Data.** The dataset was limited to newspaper articles about CSR activities of four automotive multinational corporations (BMW, Hyundai-Kia, Toyota Motors, and General Motors) who were the clients of PRIME Research. The MNCs are headquartered in Germany, South Korea, Japan, and the United States respectively. These four corporations were selected

because of their high and relatively equal prominence in news media content, and because they all are headquartered in different parts of the world. The articles were published between January 1, 2016 and December 31, 2016 in 17 countries located in Asia, Europe, Africa, North America, and South America (see appendix A). News outlets monitored by PRIME Research include all major national and regional publications in each of these countries. The clippings come from national and international media archives, as well as from PRIME's own database. Listing all of the outlets in this paper is not feasible due to the page limit. For instance, just the Indian sample alone included seventy newspapers, and eighty-three outlets were used in the Chinese sample. The full list of outlets will be provided by the author upon request.

A mention of any of the automotive MNCs in the context of one of the five CSR dimensions represented a unit of analysis ( $N = 17,356$  mentions in 6,692 articles). If a corporation was mentioned once but discussed in regard to two (or more) CSR issues, it was coded as two (or more) separate mentions.

**Procedure.** For each mention, coders used the standardized coding protocol developed by PRIME Research to identify a topic in relation to which a company was mentioned. The researcher further selected all CSR-related topics and placed them into five broader CSR categories identified by Dahlsrud (2008): 1) stakeholder responsibility 2) environmental responsibility 3) economic responsibility 4) social dimension 5) voluntariness.

**Intercoder reliability.** PRIME Research news analysts (native speakers) coded the data. They receive extensive training to ensure intercoder reliability. Reliability tests conducted for a previous study yielded absolute agreement coefficients between .77 and .96 among the organization's coders. To make sure that intercoder agreement for this particular study was satisfactory, two news analysts were selected (based on their availability) to code 20 articles

from the dataset using the standardized coding protocol. After collapsing CSR topics into the five dimensions discussed above, the researcher calculated Krippendorff's alpha. The resulting coefficient of  $\alpha = .857$  is considered satisfactory for the purposes of academic research (Neuendorf, 2002).

## **Variables**

**CSR dimensions.** For this study, five CSR dimensions identified by Dahlsrud (2008) were used (for the full list of topics placed in each dimension, see Appendix B). Dahlsrud's classification was used for two reasons. First, it was the most recent work on the topic to the date, and, second, it was based on the actual use of the term, included various sources, and the frequency of usage of various definitions was taken into account.

The stakeholder dimension represented the topics in the organization's coding protocol, which concerned a company's relationships with its stakeholders (customers, market partners, shareholders, unions, employees).

The environmental dimension combined the topics that discussed the MNCs in the context of ecology (including emissions, fuel economy, the use of renewable energy, etc.).

The economic dimension included topics concerning a company's financial performance (business results, sales revenues, earnings, company value, etc.).

For the social dimension, we identified topics related to societal issues such as diversity, gender relations, human rights, intercultural exchange, aging staff, child labor and similar topics.

Finally, for the voluntariness dimension we selected charity-related topics, such as donations, educational and healthcare initiatives (not for employees), sponsoring of cultural activities, science, sports, and also ethical/moral issues.

**Culture.** To assess the impact of culture, each country's scores on Hofstede's six cultural dimensions were used: Individualism, Masculinity, Uncertainty Avoidance, Long-Term Orientation, Indulgence, Power Distance. Hofstede's dimensions were used in order to keep the findings comparable with the previous studies on CSR (e.g. Katz et al., 2001; Ramasamy & Yeung, 2009; Ringov & Zollo, 2007).

**Salience.** The salience of each CSR dimension in a certain country was operationalized as total number of times a certain dimension was discussed as part of a country's news media content. To parcel out the differences across countries from the random differences across the four automotive corporations, the salience of the companies was controlled for.

**Home country.** A dichotomous variable (coded as 0 – no, 1 – yes) that represented the cases when a country's media discussed a corporation, headquartered in that country, in the context of CSR.

### **Statistical Analyses**

To answer RQ1, we conducted a multiway chi-square test (CSR dimensions \* country \* corporation) in SPSS Statistics 24. The differences between the expected and the observed counts were tested for statistical significance by calculating Bonferroni-corrected *p*-values for adjusted standardized residuals. We obtained four (one per each automotive company) residual values (*z*-scores) for each country within each CSR dimension. These values were subsequently used to answer RQ2.

To answer RQ2, a MANOVA test in SPSS 24 was conducted. Countries' values of  $z$  obtained in the preceding chi-square test, as a normally-distributed measure of a country's difference "from the mean", for each dimension, were entered as dependent variables (five DVs in total, one for each CSR dimension; positive  $z$ -values indicated greater relative prominence of a certain CSR dimension compared to other countries; negative  $z$ -values indicated lower prominence). The independent variables were Company (four groups) and Home country, where 1 indicated cases for which  $z$ -scores represented the prominence of a company within its home country's news coverage of a certain CSR dimension. That is, for example, if adjusted residual value belonged to American media and Company = General Motors, then Home country = 1.

A multinomial regression analysis was conducted to answer RQ3. Countries' scores on the six Hofstede's dimensions were entered as predictor variables, while controlling for the effects of brands. CSR dimension discussed in a unit of analysis was a categorical dependent variable, where CSR dimensions were coded as 1 = stakeholder responsibility, 2 = environmental responsibility, 3 = economic responsibility, 4 = social dimension, 5 = voluntariness. Economic responsibility (3) and the Toyota Motor (4) served as baselines.

## Results

RQ1 asked how countries differ in the relative importance placed to different CSR dimensions. Statistical analysis yielded the following results (see Tables 1 – 1.4):

-- Tables 1 – 1.4 here --

**Stakeholder responsibility.** In total, media in Germany, France, Italy, Spain, Switzerland, the Netherlands, China and Thailand discussed this dimension significantly less frequently than might have been expected based on the sample average. In contrast, Canada,

Mexico, India, and South Africa discussed stakeholder responsibility significantly more frequently. No significant differences were found for the United Kingdom, the United States, Japan, Brazil and South Korea. When looking at countries' results within brands (Tables 1.1. – 1.4), there are some interesting observations that attenuated the patterns of the findings. Thus, German media discussed stakeholder responsibility significantly less frequently, but only in regard to non-German automotive companies, whereas Chinese media were consistent across all automotive brands. The Canadian media's significant focus on stakeholder responsibility did not hold true for the Korean company, whereas the stakeholder responsibility focus of the Mexican press can be attributed primarily to the Korean brand. Interestingly, media in Mexico covered stakeholder responsibility in relation to General Motors with significant less frequency than other countries on the average.

**Environmental responsibility.** Media in Germany, Italy, Switzerland, and China emphasized the environmental aspect of CSR significantly more than the media in other countries, whereas Mexico, India and South Korea were significantly less likely to discuss the issue. However, German media were not significantly different from the sample averages when BMW and Toyota were discussed, whereas the Swiss media's focus on the environment can be attributed primarily to the U.S.-based corporation (GM). South Korean newspapers were as likely as other countries to discuss foreign-based brands, but wrote significantly less about environmental responsibility only in the context of the Korean corporation.

**Economic responsibility.** All countries except for Brazil, South Korea and South Africa deviated significantly from the sample mean. German media were significantly more prone to discuss this CSR aspect in relation to all four MNCs. Spanish media's emphasis on economic responsibility was significantly greater than the average for all brands, except for the Hyundai-



Kia brand. American media, in general, were somewhat more likely than the average to discuss financial performance, but the differences reached significance only for General Motors. Thai and British media were also more likely to report about the financial aspects, but the salience reached significance only for the two Asian companies. Canada, China, Mexico, and India were significantly less concerned than the average with the economic aspect of CSR. The Canadian media wrote significantly less about the financial performance of BMW and GM, but did not differ significantly from the media of other countries in their coverage of the Asian automotive companies. China did not deviate from the mean in its coverage of GM's financial performance, while scoring significantly lower than other countries when reporting about the other three MNCs.

**Social dimension.** China and South Korea were the only countries where the emphasis on the social dimension of CSR was significantly greater than the average. Chinese deviation from the sample average was large and significant for all brands, except for the Korean-based corporation, whereas the South Korean focus on social dimension can be attributed primarily to Toyota Motors.

**Voluntariness.** China and South Korea seemed to be the only countries that placed great importance on the voluntariness dimension. The only instance when Chinese media did not score significantly greater than other countries' media was the coverage of Hyundai-Kia, whereas Korean media significantly focused on the voluntariness of Hyundai-Kia and BMW.

Regarding RQ2, a MANOVA was run to see if the fact that a brand is headquartered in a certain country affects the salience of each CSR dimension, when the effects of brands are controlled for. The DVs were normalized using Bloom's transformation. Box M test was not significant at  $p < .001$ ; Levene's tests for all the DVs were non-significant at  $p < .05$ , meaning

that covariance matrices can be assumed equal, and the homogeneity assumption was met. According to the residual SSCP Matrix, most IVs were relatively independent, with highest correlation value of .559 between Social and Voluntariness dimensions, suggesting non-redundancy.

The multivariate omnibus test indicated no significant main effects of home country and corporation, whereas the interaction between the two was significant: Wilk's  $\lambda = .639$ ,  $F(15; 152.232) = .1790$ ,  $p = .041$ , partial  $\eta^2 = .132$  suggestive of a large effect size.

Univariate follow-ups revealed that the home country effect was significant only for news coverage of economic dimension ( $p = .017$ , partial  $\eta^2 = .093$ ), suggesting that countries tend to focus more on economic responsibility when discussing locally-based corporations than when discussing foreign MNCs, as shown in Figure 1.

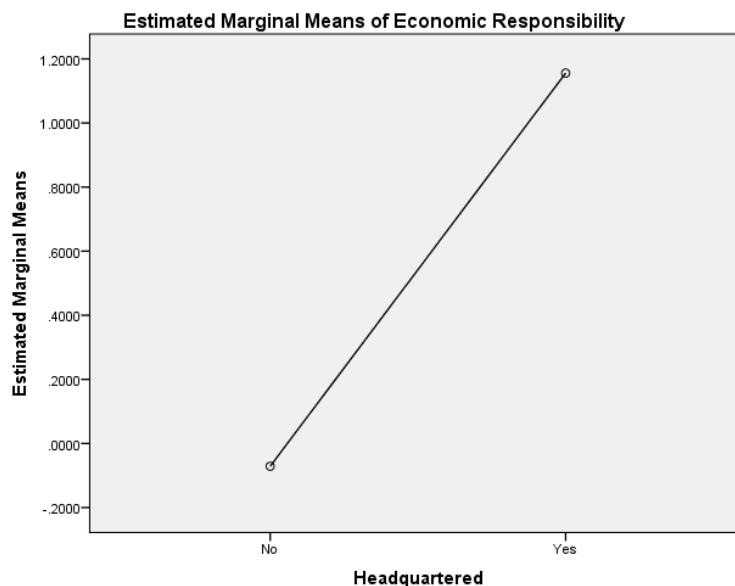


Figure 1. "Home Country Effect" on the News coverage of Economic Responsibility.

Given the non-significant omnibus for the main effects, we cannot be confident in these results. This is likely because the MANOVA test was underpowered given the small sample size ( $N = 67$ ), so the home country effects on the coverage of economic dimension requires further investigation. The follow-ups for the interaction term indicated that it was approaching significance only for voluntariness ( $p = .051$ ). Given quite a large  $p$ -value, there was no reason to proceed with post-hocs for the interaction, but the overall trend is shown in Figure 2.

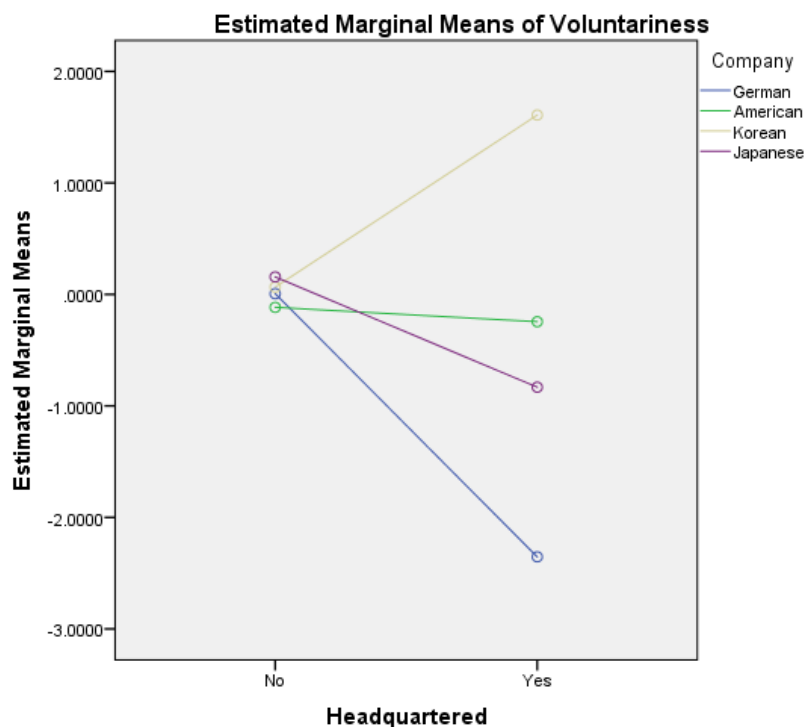


Figure 2. The interaction effect between Brand and “Home country effect” on the coverage of Voluntariness.

RQ3 concerned the effects of national culture on the salience of different CSR aspects, after controlling the effects of brands. The omnibus test for the model was significant  $\chi(36) = 3512.180$   $p < .000$ . Pseudo- $R^2_{CS} = .183$ ,  $R^2_N = .203$ . Likelihood ratio tests indicated that all

predictor variables in the model were significant ( $p < .001$ ). The parameter estimates presented in Table 2.

-- Table 2 here--

Countries with higher Power Distance were more likely to discuss stakeholder responsibility than economic responsibility (baseline),  $b = .014$ ,  $SE = .003$ ,  $p < .000$ , whereas higher scores on Masculinity ( $b = -.004$ ,  $SE = .002$ ,  $p = .019$ ), Uncertainty Avoidance ( $b = -.006$ ,  $SE = .001$ ,  $p < .000$ ) and Long-Term Orientation ( $b = -.012$ ,  $SE = .002$ ,  $p < .000$ ) were associated with the lower salience of the stakeholder dimension in comparison with the economic dimension. The salience of the environmental responsibility dimension was negatively associated with Power Distance ( $b = -.029$ ,  $SE = .007$ ,  $p < .000$ ), Individualism ( $b = -.031$ ,  $SE = .005$ ,  $p < .000$ ), and Uncertainty avoidance ( $b = -.024$ ,  $SE = .002$ ,  $p < .000$ ), whereas masculine cultures were more likely to focus on the environmental dimension than on economic responsibility ( $b = .023$ ,  $SE = .004$ ,  $p < .000$ )

Countries with high Power Distance were significantly more concerned with stakeholder responsibility ( $b = .014$ ,  $SE = .003$ ,  $p < .000$ ) than with economic responsibility, but economic responsibility was significantly more salient than environmental responsibility ( $b = -.029$ ,  $SE = .007$ ,  $p < .000$ ). The relationships between Power Distance, the social and voluntariness dimensions were not significant.

Countries with high Individualism were significantly more likely to discuss economic responsibility (baseline) than environmental ( $b = -.031$ ,  $SE = .005$ ,  $p < .000$ ), social ( $b = -.031$ ,  $SE = .007$ ,  $p < .000$ ), and voluntariness ( $b = -.057$ ,  $SE = .005$ ,  $p < .000$ ) aspects of CSR. The

difference between the salience of economic responsibility and the salience of stakeholder responsibility was non-significant.

In Masculine cultures, stakeholder responsibility ( $b = -.004$ ,  $SE = .002$ ,  $p = .019$ ) and Voluntariness ( $b = -.017$ ,  $SE = .005$ ,  $p < .000$ ) were less salient than economic responsibility, whereas environmental responsibility was more salient ( $b = .023$ ,  $SE = .004$ ,  $p < .000$ ).

Greater scores on Uncertainty Avoidance were associated with significantly greater salience of economic dimension in comparison to all other CSR dimensions ( $p < .000$ ).

Long-term Orientation was associated with greater emphasis on economic responsibility than on stakeholder responsibility ( $b = -.012$ ,  $SE = .002$ ,  $p < .000$ ). In addition, countries with higher LTO scores were more likely to discuss Voluntariness ( $b = .014$ ,  $SE = .004$ ,  $p < .000$ ) and social dimension ( $b = .017$ ,  $SE = .006$ ,  $p < .000$ ) than economic responsibility.

Finally, Indulgence was positively associated with voluntariness. With each unit increase in Indulgence, countries were 3.1% more likely to discuss voluntariness than economic responsibility ( $b = .031$ ,  $SE = .004$ ,  $p < .000$ ).

## Discussion

This paper aimed to assess the importance the mass media placed on the five aspects of corporate social responsibility in different countries. Building upon the notion that the concept of CSR is inherently culture-specific, we found that certain CSR dimensions are significantly more relevant for some nations than for others, at least, as reflected by media coverage. Thus, for example, social and voluntariness dimensions were significantly more relevant for China and South Korea, whereas European countries were more concerned with economic responsibility. Stakeholder responsibility was the most salient in Canadian, Indian and Mexican newspapers,

whereas environmental responsibility issues were more frequently covered by Germany, Italy, China and Switzerland.

We also attempted to explain these fluctuations in the salience of different CSR aspects across the world. It has been discovered that some differences were corporation-specific, whereas others were more systematic, and had to do with national culture and whether a corporation was headquartered in a particular country. More specifically, we found that Power Distance, Individualism, Masculinity, and Uncertainty Avoidance were associated with greater relative emphasis on economic responsibility than on most other CSR dimensions, whereas Indulgence and Long-term Orientation were positively linked to voluntariness.

The so-called “home country” effect on the relationship between a corporation and media coverage of CSR aspects, while found to be significant for the salience of economic responsibility, requires further investigation due to the non-significant omnibus effect.

The present study is not free of limitations. One major limitation is associated with the fact that all companies in the dataset represented the automotive industry, meaning that the findings do not necessarily permit inferences about other industries. Another potential issue is that the sample was restricted to a one-year span, and was based only on newspaper coverage. The effects of different types of media outlets and industry-related effects are something that might bear a closer look in future studies.

Despite the abovementioned limitations, the study has important practical implications for public relations practitioners working for multinational corporations, as it may potentially guide the decisions regarding the focus of their CSR efforts in the host countries. The primary task of a CSR professional is to precisely identify how their audiences see a socially responsible company, and then tailor the organization’s CSR strategy and messages accordingly. This is

especially relevant for MNCs, as they often operate in diverse cultural settings, where particular aspects of the organizational profile will be seen as more relevant, more important, than others, depending on a society's values and norms, and expectations regarding socially responsible corporate behavior. This does not mean that an organization's CSR efforts should be limited to one particular aspect of CSR, be that charity, environmental responsibility, or employee relations. Ideally, a superior CSR strategy should aim at "above average" performance on multiple dimensions. However, a company's management, its shareholders, and CSR professionals themselves expect corporate public relations efforts to be efficient, that is, to have an optimal effort/gain ratio. Therefore, when it comes to CSR communication, as both media space and audience attention are limited, tailoring a company's CSR strategy and messages to a country's specific needs may result in a more positive media coverage, and consequently, in more favorable attitudes and better relationships with host audiences.

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## Tables

Table 1.

*Total Relative Salience of CSR dimensions in International Media Coverage*

|              | Stakeholder | Environmental | Economic | Social  | Voluntariness |
|--------------|-------------|---------------|----------|---------|---------------|
| Germany      | -18.8***    | 8.1***        | 20.8***  | -0.4    | -7.9***       |
| France       | -6.4***     | 0.2           | 9.4***   | -2.1    | -2.7          |
| Italy        | -6.1***     | 5.7***        | 4.4***   | 0.0     | -1.5          |
| Spain        | -6.2***     | 1.3           | 8.2***   | -1.8    | -2.2          |
| UK           | -1.3        | 0.8           | 6.1***   | -4.8*** | -5.3***       |
| Switzerland  | -5.2***     | 5.0***        | 5.3***   | -4.3*** | -2.4          |
| Netherlands  | -6.0***     | -0.7          | 8.0***   | -1.1    | -0.6          |
| USA          | -2.6        | 2.3           | 6.8***   | -7.4*** | -3.1          |
| Canada       | 14.8***     | -1.1          | -10.6*** | -5.9*** | -4.9***       |
| Brazil       | 2.0         | -2.0          | -0.6     | 1.1     | -2.2          |
| Mexico       | 11.4***     | -4.7**        | -6.7***  | -5.7*** | -1.3          |
| China        | -30.3***    | 10.1***       | -7.4***  | 34.5*** | 37.1***       |
| India        | 28.2***     | -10.1***      | -16.6*** | -6.5*** | -12.0***      |
| Japan        | -2.9        | 2.0           | 5.6***   | -3.1    | -3.9**        |
| South Korea  | 0.8         | -7.2***       | -3.0     | 3.5**   | 8.7***        |
| Thailand     | -5.1***     | 0.0           | 5.4***   | -2.5    | 3.0           |
| South Africa | 5.1***      | 1.9           | -3.2     | -3.8**  | -3.5**        |

Note. z-values, Bonferroni-corrected \* $p \leq .05$ , \*\* $p \leq .01$ , \*\*\* $p \leq .001$ .

Table 1.1.

*Relative Salience of CSR Dimensions in International Media Coverage of BMW Group*

|              | Stakeholder | Environmental | Economic | Social  | Voluntariness |
|--------------|-------------|---------------|----------|---------|---------------|
| Germany      | -0.4        | 0.1           | 11.3***  | -2.7    | -13.0***      |
| France       | -4.2**      | -0.9          | 7.9***   | -2.0    | -2.1          |
| Italy        | -1.3        | 2.1           | 2.5      | -1.3    | -2            |
| Spain        | -2          | 1.8           | 3.6**    | -2.9    | -0.8          |
| UK           | 6.8***      | -2.1          | 1.4      | -4.6*** | -6.5***       |
| Switzerland  | -1.7        | 2.5           | 3.2*     | -2.0    | -2.1          |
| Netherlands  | -3.7**      | -1.7          | 6.9***   | -1.6    | -1.2          |
| USA          | 2.8         | -0.4          | 0.9      | -3.1*   | -2.6          |
| Canada       | 8.2***      | -2.2          | -5.5***  | -2.9    | -0.5          |
| Brazil       | 2.3         | -0.4          | -1.5     | -0.1    | -1.0          |
| Mexico       | 1.8         | -0.6          | -1.7     | -0.6    | 0.6           |
| China        | -15.7***    | 5.2***        | -13.3*** | 19.5*** | 21.1***       |
| India        | 10.7***     | -5.8***       | -3.3*    | -7.6*** | -0.1          |
| Japan        | 0.1         | -1.0          | 3.3*     | -2.0    | -2.1          |
| South Korea  | 0.8         | -0.4          | -4.0**   | 0.9     | 4.0**         |
| Thailand     | -3.0*       | -1.5          | 2.2      | -0.7    | 3.5***        |
| South Africa | 2.8         | 7.8***        | -4.0**   | -2.7    | -2.4          |

Note. z-values, Bonferroni-corrected \* $p \leq .05$ , \*\* $p \leq .01$ , \*\*\* $p \leq .001$ .

Table 1.2.

*Relative Salience of CSR dimensions in International Media Coverage of GM*

|              | Stakeholder | Environmental | Economic | Social  | Voluntariness |
|--------------|-------------|---------------|----------|---------|---------------|
| Germany      | -12.8***    | 8.4**         | 9.9**    | -1.7    | -0.5          |
| France       | -2.7        | 1.8           | 2.9      | -1.1    | -1.4          |
| Italy        | -3.7**      | 0.2           | 3.8**    | 0.6     | -0.2          |
| Spain        | -3.8**      | 1.0           | 4.3**    | 1.3     | -2.6          |
| UK           | -1.8        | 3.8**         | 1.4      | -2.5    | -1.5          |
| Switzerland  | -1.5        | 5.7***        | -0.8     | -0.9    | -1.3          |
| Netherlands  | -4.0**      | 1.5           | 3.2*     | -0.2    | 0.6           |
| USA          | -2.2*       | 0.6           | 4.1**    | -4.3**  | -1.3          |
| Canada       | 15.3***     | -4.5**        | -10.3*** | -2.5    | -6.0***       |
| Brazil       | 3.4*        | -3.2*         | -1.0     | 1.8     | -3.1          |
| Mexico       | -4.3***     | -0.9          | 1.4      | 1.6     | 6.9***        |
| China        | -16.0***    | 4.0**         | -1.5     | 19.6*** | 21.1***       |
| India        | 14.9***     | -7.9***       | -7.9***  | -4.2**  | -4.7**        |
| Japan        | -0.8        | -1.3          | 2.3      | -0.7    | -1.0          |
| South Korea  | 2.8         | -2.7          | -1.6     | 1.7     | -1.1          |
| Thailand     | 0.9         | -1.1          | 1.1      | -1.4    | -1.9          |
| South Africa | 1.0         | -0.5          | 0.2      | -1.0    | -1.4          |

Note. z-values, Bonferroni-corrected \* $p \leq .05$ , \*\*  $p \leq .01$ , \*\*\* $p \leq .001$

Table 1.3.

*Relative Salience of CSR dimensions in International Media Coverage of Hyundai-Kia*

|              | Stakeholder | Environmental | Economic | Social  | Voluntariness |
|--------------|-------------|---------------|----------|---------|---------------|
| Germany      | -8.7***     | 6.6***        | 9.4***   | -2.2    | -2.0          |
| France       | -3.1        | -0.7          | 4.7***   | -0.9    | -0.8          |
| Italy        | -1.2        | 5.1***        | -0.8     | 0.7     | -0.7          |
| Spain        | -1          | 1.3           | 0.9      | -0.3    | -0.1          |
| UK           | -6.7***     | 2.6           | 5.0***   | 2.1     | 1.1           |
| Switzerland  | -1.8        | -0.5          | 2.9      | -0.6    | -0.6          |
| Netherlands  | -1.9        | -0.6          | 2.5**    | 0.5     | -0.7          |
| USA          | -2.2        | 8.5***        | 1.2      | -2.5    | -1.8          |
| Canada       | -1.5        | 11.9***       | -2.3**   | -1.5    | -0.1          |
| Brazil       | -1.1        | -0.9          | -1.2     | 1.5     | 3.9**         |
| Mexico       | 10.3***     | -4.0***       | -4.6***  | -7.1*** | -3.9**        |
| China        | -7.6***     | -0.5          | 6.1***   | 2.5     | 3.0*          |
| India        | 7.4***      | -2.1          | -7.7***  | 6.6***  | -7.4***       |
| South Korea  | -7.0***     | -4.6***       | 3.2**    | 1.6     | 12.3***       |
| Thailand     | -3.2*       | 1.6           | 4.3***   | -1.8    | -0.4          |
| South Africa | 2.5         | -0.7          | -0.7     | -1.9    | -1.7          |

Note. z-values, Bonferroni-corrected \* $p \leq .05$ , \*\*  $p \leq .01$ , \*\*\* $p \leq .001$

Table 1.4.

*Relative Salience of CSR dimensions in International Media Coverage of Toyota*

|              | Stakeholder | Environmental | Economic | Social  | Voluntariness |
|--------------|-------------|---------------|----------|---------|---------------|
| Germany      | -8.1***     | 2.5           | 9.8***   | -2.7    | -3.1*         |
| France       | -2.1        | -0.7          | 3.4*     | -0.1    | -1.1          |
| Italy        | -4.4***     | 5.5***        | 1.0      | 0.9     | -0.1          |
| Spain        | -4.1**      | -1.6          | 6.8***   | -1.2    | -1.3          |
| UK           | 0.8         | -3.8**        | 3.9**    | -3.1*   | -2.7*         |
| Switzerland  | -4.3***     | -0.2          | 5.7***   | -0.9    | -0.9          |
| Netherlands  | 0.0         | -1.4          | 1.6      | -0.8    | -0.8          |
| USA          | 0.0         | -2            | 0.8      | -0.6    | 1.6           |
| Canada       | 4.0**       | 0.3           | -4.4**   | -2.4    | 1.6           |
| Brazil       | -1.4        | 0.9           | 0.3      | 2       | -0.1          |
| Mexico       | 0.9         | 2.5           | -1.8     | -2.2    | 0             |
| China        | -14.8***    | 7.1***        | -1.7     | 17.7*** | 16.7***       |
| India        | 17.2***     | -5.0***       | -10.7*** | -5.6*** | -8.3***       |
| Japan        | -3.9**      | 1.1           | 5.2***   | -1.5    | -2.2          |
| South Korea  | 0.0         | 0.6           | -2.5     | 5.7***  | -0.4          |
| Thailand     | -4.3***     | 0.4           | 4.0**    | -1.7    | 3.2*          |
| South Africa | 3.2**       | -2.2          | -0.9     | -1.8    | -1.3          |

Note. z-values, Bonferroni-corrected \*  $p \leq .05$ , \*\*  $p \leq .01$ , \*\*\*  $p \leq .001$

Table 2.

*Multinomial Logistic Regression Model of CSR dimensions predicted from Hofstede's value dimensions*

|               |           | B        | Std. Error | Wald    | Exp(B) |
|---------------|-----------|----------|------------|---------|--------|
| Stakeholder   | Intercept | 1.304    | .423       | 9.507   |        |
|               | PDI       | .014***  | .003       | 21.718  | 1.014  |
|               | IND       | 0.002    | .002       | .836    | 1.002  |
|               | MAS       | -.004*   | .002       | 5.538   | .996   |
|               | UAI       | -.006*** | .001       | 19.837  | .994   |
|               | LTO       | -.012*** | .002       | 40.964  | .988   |
|               | IVR       | -0.003   | .002       | 3.222   | .997   |
|               | BMW       | -.156**  | .057       | 7.406   | .855   |
|               | GM        | -.276*** | .051       | 29.875  | .759   |
|               | Hyundai   | .324***  | .059       | 30.352  | 1.383  |
| Environmental | Intercept | 2.428    | .889       | 7.459   |        |
|               | PDI       | -.029*** | .007       | 18.534  | .972   |
|               | IND       | -.031*** | .005       | 35.068  | .970   |
|               | MAS       | .023***  | .004       | 30.395  | 1.024  |
|               | UAI       | -.024*** | .002       | 93.46   | .977   |
|               | LTO       | -.007    | .004       | 2.625   | .993   |
|               | IVR       | .001     | .003       | .056    | 1.001  |
|               | BMW       | -.390*** | .098       | 15.93   | .677   |
|               | GM        | -.250*** | .086       | 8.424   | .778   |
|               | Hyundai   | -.693*** | .125       | 30.675  | .500   |
| Social        | Intercept | -1.295   | 1.298      | .996    |        |
|               | PDI       | .005     | .009       | .315    | 1.005  |
|               | IND       | -.031*** | .007       | 18.279  | .970   |
|               | MAS       | 0.008    | .005       | 2.295   | 1.008  |
|               | UAI       | -.033*** | .003       | 108.438 | .967   |
|               | LTO       | .017**   | .006       | 9.125   | 1.017  |
|               | IVR       | 0.007    | .005       | 2.086   | 1.007  |
|               | BMW       | 1.120*** | .118       | 90.323  | 3.063  |
|               | GM        | 0.15     | .132       | 1.304   | 1.162  |
|               | Hyundai   | .816***  | .135       | 36.266  | 2.26   |
| Voluntariness | Intercept | 2.107    | .825       | 6.515   |        |
|               | PDI       | -.009    | .007       | 1.908   | .991   |
|               | IND       | -.057*** | .005       | 133.285 | .945   |
|               | MAS       | -.017*** | .005       | 12.968  | .983   |
|               | UAI       | -.044*** | .003       | 198.231 | .957   |
|               | LTO       | .014***  | .004       | 14.383  | 1.014  |
|               | IVR       | .031***  | .004       | 66.079  | 1.031  |
|               | BMW       | 1.208*** | .116       | 108.441 | 3.347  |
|               | GM        | .648***  | .119       | 29.485  | 1.912  |
|               | Hyundai   | .242     | .139       | 3.007   | 1.274  |

Note. \* $p \leq .05$ , \*\* $p \leq .01$ , \*\*\* $p \leq .001$ . Baseline: Economic Responsibility, Toyota Motors.

### Appendix A

#### *Frequencies of CSR Dimensions in Newspaper Content by Country*

|              | Stakeholder<br>Responsibility | Environmental<br>Responsibility | Economic<br>Responsibility | Social<br>Dimension | Voluntariness | Total |
|--------------|-------------------------------|---------------------------------|----------------------------|---------------------|---------------|-------|
| Germany      | 813                           | 231                             | 970                        | 100                 | 39            | 2153  |
| France       | 36                            | 9                               | 80                         | 1                   | 0             | 126   |
| Italy        | 36                            | 24                              | 54                         | 6                   | 3             | 123   |
| Spain        | 120                           | 26                              | 144                        | 8                   | 8             | 306   |
| UK           | 679                           | 89                              | 420                        | 25                  | 27            | 1240  |
| Switzerland  | 31                            | 19                              | 50                         | 0                   | 0             | 100   |
| Netherlands  | 34                            | 6                               | 69                         | 3                   | 5             | 117   |
| USA          | 835                           | 126                             | 528                        | 15                  | 59            | 1563  |
| Canada       | 856                           | 64                              | 142                        | 12                  | 24            | 1098  |
| Brazil       | 191                           | 12                              | 77                         | 19                  | 8             | 307   |
| Mexico       | 1213                          | 70                              | 347                        | 36                  | 84            | 1750  |
| China        | 409                           | 220                             | 344                        | 381                 | 435           | 1789  |
| India        | 3348                          | 154                             | 770                        | 135                 | 88            | 4495  |
| Japan        | 196                           | 36                              | 154                        | 6                   | 4             | 396   |
| South Korea  | 624                           | 15                              | 245                        | 76                  | 122           | 1082  |
| Thailand     | 194                           | 29                              | 165                        | 10                  | 38            | 436   |
| South Africa | 197                           | 26                              | 50                         | 0                   | 2             | 275   |
| Total        | 9812                          | 1156                            | 4609                       | 833                 | 946           | 17356 |

#### *Frequencies of Automotive Corporations Newspaper Content by Country*

|              | BMW  | GM   | Hyundai-Kia | Toyota | Total |
|--------------|------|------|-------------|--------|-------|
| Germany      | 1092 | 700  | 89          | 272    | 2153  |
| France       | 35   | 40   | 14          | 37     | 126   |
| Italy        | 31   | 48   | 10          | 34     | 123   |
| Spain        | 74   | 133  | 51          | 48     | 306   |
| UK           | 359  | 508  | 94          | 279    | 1240  |
| Switzerland  | 34   | 32   | 8           | 26     | 100   |
| Netherlands  | 40   | 45   | 12          | 20     | 117   |
| USA          | 85   | 1114 | 119         | 245    | 1563  |
| Canada       | 94   | 754  | 79          | 171    | 1098  |
| Brazil       | 22   | 190  | 26          | 69     | 307   |
| Mexico       | 141  | 257  | 1098        | 254    | 1750  |
| China        | 749  | 362  | 177         | 501    | 1789  |
| India        | 485  | 1034 | 1209        | 1767   | 4495  |
| Japan        | 36   | 20   | 0           | 340    | 396   |
| South Korea  | 86   | 89   | 862         | 45     | 1082  |
| Thailand     | 100  | 73   | 64          | 199    | 436   |
| South Africa | 64   | 37   | 69          | 105    | 275   |
| Total        | 3527 | 5436 | 3981        | 4412   | 17356 |



## Appendix B

### *List of topics within each CSR dimension*

|                                |   |
|--------------------------------|---|
| <u>Stakeholder dimension</u>   | <ul style="list-style-type: none"> <li>Recalls</li> <li>Relation to market partners in general</li> <li>Relation to suppliers</li> <li>Relation to dealers</li> <li>Relation to unions</li> <li>Relation to politics (states, municipalities)</li> <li>Relation to shareholders</li> <li>Relation with major shareholders / investors</li> <li>Relation to importers</li> <li>Relation to employees</li> <li>Attractive employer</li> <li>Wages</li> <li>Job initiatives</li> <li>Training, further education</li> <li>Working atmosphere, job safety</li> <li>Employee satisfaction</li> </ul> |
| <u>Environmental dimension</u> | <ul style="list-style-type: none"> <li>Relation to environmental organizations</li> <li>Ecology in general</li> <li>Green Building</li> <li>Usage of renewable resources / resource saving</li> <li>Product development (ecological)</li> <li>Fuel Economy Policy (e.g. CAFE)</li> <li>Emissions, Clean Air (ecological)</li> <li>Production (ecological)</li> <li>Renewable energies (wind, water etc.), refuse management</li> <li>Logistic (ecological)</li> <li>Ecologic actions</li> <li>Other ecology</li> </ul>  |
| <u>Economic dimension</u>      | <ul style="list-style-type: none"> <li>Business results</li> <li>Sales revenue (gross)</li> <li>Profit/earnings (net)</li> <li>Annual and monthly sales</li> <li>Quarterly financial results</li> <li>Shareholder value / company value</li> <li>Other economic performance</li> <li>Economy in general</li> </ul>  |
| <u>Social dimension</u>        | <ul style="list-style-type: none"> <li>Equal job opportunities</li> </ul>   |

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|---------------|---|
|               | Diversity in general  |
|               | Relations with non-nationals                                    |
|               | Gender relations  |
|               | Inclusivity/accessibility for disabled persons                  |
|               | Intercultural exchange  |
|               | Other diversity   |
|               | Forced labor  |
|               | Human rights  |
|               | Aging staff   |
|               | Child labor   |
|               | Social activities   |
|               | Society in general  |
|               | Politics in general   |
| Voluntariness | Charity/Donation  |
|               | Educational support / educational promotion (not for employees) |
|               | Sports Activities (not for employees)                           |
|               | Healthcare Activities (not for employees)                       |
|               | STEM initiatives  |
|               | Cultural activities, sponsoring of cultural activities          |
|               | Sports  |
|               | Ethical/ moral behavior   |

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