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How Corporations Manage Industry and Consumer Expectations via the CSR Report

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ABSTRACT

With increased stakeholder scrutiny, it is increasingly salient to consider how corporations make the case that their CSR activities are sufficient, appropriate, and successful. The CSR report is the vehicle by which organizations communicate the breadth of activities they engage in to make a difference in society. Using rhetorical analysis and surveys, we argue that the CSR report functions as a means by which corporations manage stakeholder expectations and seek to legitimate corporate behaviors. Our findings indicate that most reports are structured based on external guidelines but include the use of classic rhetorical strategies of ethos, pathos, and logos to establish the rightness. This study shows the value of moving past a catalog of activities, a consideration of channels, and a description of message attributes to focus on the rhetorical strategies employed by corporations.

INTRODUCTION

No longer deemed an optional initiative for corporations, CSR as both a corporate communication strategy and as an area of research has become a mainstream topic. As scholars and practitioners seek to understand both best practices for and implications of CSR programs, many researchers turn to surveys that track both corporate and public perceptions of CSR. For example, a 2010 survey conducted by Weber Shandwick and KRC Research surveyed CSR professionals to ascertain their rationales for investing in CSR programs. The research found that corporations invest in CSR because they want to have an impact on critical issues, such as education, health and wellness, economic development, and environmental sustainability. Interestingly, having an impact on critical issues (30%) outranked several more traditional business-oriented motivations, such as building customer loyalty (15%), differentiating the company from competitors

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(6%) and engaging and retaining employees (4%). The survey included more than 200 executives in large-sized companies with responsibility for philanthropy, social responsibility and community relations. The executives surveyed indicated that funding for CSR was justified because CSR activities provide an opportunity to see an organization's values in action (25%). These survey results indicate that corporations want to be active, substantive partners in addressing social issues. Yet it gives no indication of how corporations are communicating the impact of their CSR initiatives to stakeholders who often assume a critical role within discussions of strategic CSR (Coombs & Holladay, 2012). Golob and Bartlett (2007) note, "Communication of an organization's social impact is important, and disclosing true and relevant information about corporate behavior can have benefits for stakeholders, organizations and society" (p. 2).

At the same time that research has taken up the question of why corporate communication professionals engage in CSR activities, similar studies have focused on public perception of CSR. For example, Harris Interactive conducts an annual survey measuring corporate reputation through its Reputation Quotient (RQ). This poll provides insight into what consumers believe about corporate social responsibility efforts. The RQ measures six dimensions of reputation: products and services; financial performance; workplace environment; social responsibility; vision and leadership; and emotional appeal. While these polls provide a snapshot of both corporate and public perceptions of CSR efforts, they do not address the content of the communication strategies associated with these initiatives.

This research picks up where other studies have left off. With increased stakeholder scrutiny and higher demands for corporate transparency, it is increasingly salient to consider how corporations make the case that their CSR activities are sufficient, appropriate, and successful. Beyond any rationale for engaging in CSR, corporations must find ways to explain how they are meeting broader social expectations for corporate behavior. One vehicle for advancing such arguments is the corporate social responsibility report. For this study, we argue that the corporate social responsibility report functions as a means by which corporations manage stakeholder expectations about corporate behavior.

LITERATURE REVIEW

According to Crane, McWilliams, Matten, Moon, and Siegel (2008) "the prominence now afforded to corporate social responsibility (CSR) as an academic field in part reflects the growing attention to the subject in the arenas of business, civil society, and government across the globe" (p. 4). Thus, the literature on CSR is both broad and deep. Many scholars offer definitions, critiques and theoretical frameworks (May, Cheney & Roper, 2007; Crane, McWilliam, Matten, Moon & Siegel, 2008; Ihlen, Bartlett & May, 2014). For the purposes of this research, we focus on the ways in which CSR has been studied from a communication perspective. Specifically, we are most concerned with the CSR report, the vehicle by which organizations communicate the breadth of activities they engage in to make a difference in society.

Since the early 1970s strategic public relations campaigns have transformed a corporation's negative image by touching the hearts and minds of Americans to shape public opinion on issues of corporate social responsibility (Bowman, 1996, p. 150). But the focus changed significantly 20 years later when a handful of corporations started issuing corporate responsibility reports. Since the early 1990s, doing *good* has been described as many things, including corporate social responsibility, corporate citizenship, corporate philanthropy, corporate giving, community development, global citizenship, and sustainable development. Kolter and Lee (2005) prefer the term *corporate social responsibility* and define it as "a commitment to improve community well-being through discretionary business practices and contributions of corporate resources" (p. 3). Consequently, today many corporations talk about *doing good*.

The CSR pyramid is a classic framework used to analyze CSR initiatives. Lerbinger (2006) explains, "the pyramid of CSR places the meanings of CSR on four levels of corporate involvement, ranging from a minimum level of simply performing its basic economic function to heeding the public interest in the fullest sense" (p. 407). Organizations first and foremost have a fiduciary responsibility to shareholders. This economic responsibility creates a foundation to build upon. Next, organizations must abide by legal obligations. Only then can organizations move on to higher levels of responsibility that benefit society. Ethical responsibilities could include being environmentally friendly, paying fair wages or refusing to do business with oppressive countries, for example. If an organization meets all of its other responsibilities, it can then focus on philanthropic activities that go above and beyond what is simply required to what the company believes is right.

Building on Carroll's (1979) work, Lantos (2001) classified CSR into three forms: ethical, altruistic, and strategic. He collapses the first three levels of the CSR pyramid into ethical CSR, which is the minimal, mandatory fulfillment of a corporation's economic, legal, and ethical responsibilities to its publics. Lantos notes that strategic CSR is good for both business and society because it financially benefits the organization unlike altruistic CSR, which is practiced at the possible expense of stockholders. The symbiotic relationship between business and society is emphasized in this model. Likewise, Hamilton (2003) describes CSR as "business decision-making linked to ethical values, compliance with legal requirements, and respect for people, communities and the environment" (p. 9). Epstein (2008) proposes a more forward-thinking notion of CSR in which economic development "meets the needs of the present generation without compromising the ability of future generations to meet their own needs" (p. 20). To capture the broad range of such practices, David, Kline and Dai (2005) developed three categories of CSR activities: (a) moral/ethical practices, (b) discretionary practices, and (c) relational practices.

To demonstrate how they are meeting the expectations of stakeholders, corporations routinely publish non-financial activity reports (Cone, 2010; KPMG, 2013). Commonly referred to as CSR reports, the documents communicate a wide range of non-financial initiatives including environmental, technical, and community outreach programs

(Beauchamp & O'Connor, 2012). In fact, more than 93% of the largest firms globally produce a stand-alone CSR report under one label or another (KPMG, 2013). While many firms have always participated in CSR activities, the use of CSR as a marketing tool has increased over the past several decades (Becker-Olsen & Hill, 2006).

CSR reporting is often seen as the reporting of the "triple bottom line," in which environmental, social, and financial performance of companies are seen as equally important (Elkington, 2004). Scholars note a shift in the focus of the reports over the past four decades: voluntary reports in the 1970s emphasized social and environmental issues; the 1980s marked a sharp decline in voluntary CSR reporting activity; reports published in the 1990s stressed environmental concerns; and most recently there has been a more macro level of reporting on sustainability issues (Owen & O'Dwyer, 2008; Chui, 2010). The growth of corporate sustainability reporting is tied to business growth; publishing a CSR report is good for business because it addresses problems of information deficiency and stakeholder exclusion (Owen & O'Dwyer, 2008). Moreover, Chui (2010) highlights three key developments witnessed over the last five years including: the development of autonomous or stand-alone CSR reports; the acceptance and adoption of standardized reporting guidelines, in particular, those developed by the Global Reporting Initiative (GRI), and the growth of CSR ratings; and the development of the assurance industry for CSR reporting (p. 362). Thus, she notes that the motivations driving CSR reporting tend to blend rational principles and strategic goals with socially conscious values and moral concerns.

The GRI was established in 1997 by the United Nations Environment Programme and the Coalition for Environmentally Responsible Economics. This multi-stakeholder initiative attempted to set a series of voluntary environmental standards for corporations. GRI's (n.d.) mission is to "create conditions for the transparent and reliable exchange of sustainability information through the development and continuous improvement of the GRI Sustainability Reporting Framework." The GRI provides voluntary guidelines for business reporting on human and environmental impacts of business activities. Samkin and Lawrence (2007) argue that the GRI guidelines allow for an incremental approach to CSR reporting, in which organizations start with self-awareness and build to the ultimate goal of rethinking their activities and embracing a new sense of purpose that centers on socially responsible activities. The GRI (n.d.) advocates for an integrated approach to sustainability that considers four key areas of corporate performance and impacts: economic, environmental, social, and governance. These categories become the frame within which corporations report CSR activities.

Companies frequently adopt the latest versions of social reports put out by the GRI, which has rapidly become the global standard. Waddock and Googins (2014) explain, "the GRI has clearly taken center stage as the global standard" (p. 37) with KPMG (20013) reporting that of the 250 largest companies who produce CSR reports, nearly 78 percent used the GRI standard for their reporting. Yet, Waddock and Googins (2014) note, "GRI does not completely overcome the transparency problem, in part because companies can choose which level of comprehensiveness they wish to report and there are differences in reporting depending on company size" (p. 37). In addition, member organizations help recreate reporting guidelines annually which as the potential to cast doubt over the authenticity of these reports.

The advancement of CSR reporting is particularly salient as the information provided in these document can begin to fill the gap between what corporations do relative to CSR and stakeholder awareness of these activities. Today, consumers and other organizational stakeholders expect businesses to act responsibly and to make a difference in the world. Globally, we are seeing the emergence of a global business ethic: specifically, a growing sense among society that the responsibility for righting social wrongs belongs to all organizations. While stakeholders say CSR actions influence their relationships with organizations, stakeholders have a very low awareness of corporate CSR activities (Bhattacharya & Sen, 2004; Pomering & Dolnicar, 2009). Despite this apparent contradiction, corporations feel a growing need for increased attention to business ethics in order to reduce operating uncertainties and to be able to manage their reputations in both calm and stormy seas. May, Cheney and Roper (2007) note, “The desire to create positive social change in the corporate world is not necessarily a new phenomenon, although current social, political, economic, and ideological conditions inflect it in specific ways today” (p. 4).

A review of the literature and the reporting protocols only begin to sketch out the state of CSR reporting in that these provide accounts for what external groups (i.e., scholars, commentators and accrediting bodies) suggest are best practices for CSR reporting. To develop a more complete picture, these accounts need to be coupled with an analysis of the arguments presented within CSR reports. The results of this analysis when juxtaposed with public perceptions of what corporate socially responsible behavior looks like provide a more nuanced picture of how CSR reports function to manage expectations. That is, beyond any existing definitions of what corporate social responsibility ought to be, the CSR reports are the primary vehicle for communicating the ways in which corporations are fulfilling their obligations to society and as such the production and presentation of the reports are an exercise in managing expectations – both those of the industry regulators and of the larger consumer public.

Toward this end, in this research we focus on three research questions:

> **RQ1**: How do corporations seek to manage expectations about corporate social responsibility through their corporate social responsibility reports?
> **RQ2**: What are public expectations for socially responsible corporations?
> **RQ3**: What is the fit between corporate management of expectations and public expectations?

METHOD

Rhetorical Analysis of CSR Reports

To answer the first research question, we drew from Cheney and McMillan (1990), Sillince and Brown (2009), Boyd (2000) and other scholars who analyze organizational documents as rhetorical artifacts. In this, we view company reports as representations of organizations as rhetors. For this study, we are interested in how corporations make the argument that their CSR efforts have impact. We conducted a rhetorical analysis of 15 CSR reports for the year 2012 (see Appendix A for links to the reports that were examined). We selected reports based on their 2012 Harris Reputation Quotient (Harris Interactive, 2012) ranking. Because corporate social responsibility is linked to a company's overall reputation (Maden, Arikan, Telci, & Kantur, 2012) and because we wanted to examine corporations with both strong and weak reputations, we chose the top 10 and bottom 10 ranked companies. We eliminated five companies that did not have a 2012 report (Google, Amazon, Kraft, AIG, NewsCorp). The result was 15 total reports (see Table 1). The companies included in this analysis include: two consumer goods companies (Whole Foods and Coca-Cola), two media/entertainment companies (Walt Disney and Comcast/NBC Universal), two technology companies (Apple and Microsoft), one healthcare company (Johnson & Johnson), one transportation company (UPS), two energy companies (ExxonMobil and BP), and five financial companies (Wells Fargo, Goldman Sachs, Bank of America, CitiGroup, and JP MorganChase). The financial and energy companies along with Comcast/NBC Universal represented those companies with the lowest reputations. Twelve of 15 companies follow the GRI reporting guidelines. The exceptions are Apple, Comcast/NBC Universal and Whole Foods.

Past studies that have examined organizational texts/discourse have employed content analysis to identity themes and topics addressed in organizational documents (Tian, 2005; Moon & Hyun, 2009; Beauchamp & O'Connor, 2012). While these are a useful means of identifying themes and trends in the content of what is covered, these methods do not allow for a more nuanced examination of the types of arguments advanced in the text. As we are interested most in the ways in which corporations manage expectations through corporate social responsibility texts, analytic methods that focus on both the topics addressed and the arguments advanced are critical. We used a rhetorically grounded approach to analyze the reports. In our reading of the reports, we considered both the topics introduced and the types of claims made in the texts. Each author read all 15 reports independently noting key themes and types of arguments advanced in the reports. We then met to compare identified themes and arguments, and merged our notes into a single list. We then returned to the texts individually to consider these themes in the context of RQ1. We analyzed the ways in which topics were presented and how the arguments created meaning about what might be expected of corporate social responsibility efforts.

Table 1. Harris Interactive 2012 Reputation Quotient Rankings

Top 10 Companies	**Bottom 10 Companies**
Apple	ExxonMobil
Google*	Wells Fargo & Co.
The Coca-Cola Company	Comcast/NBC Universal

amazon.com*	NewsCorp*
Kraft Foods*	Citigroup
The Walt Disney Company	JP Morgan Chase
Johnson & Johnson	BP
Whole Food Market	Bank of America
Microsoft	Goldman Sachs
UPS	AIG*

* Excluded from the analysis because they did not publish 2012 CSR report.

Online Survey of Consumer Expectations

While rhetorical methods allow for a more nuanced understanding of how corporations seek to define the impact of CSR efforts, these rhetorical efforts speak to only part of the issue. Not all arguments speak to the issues deemed significant and salient to a broader public. In order to understand what consumer publics expect from corporate arguments about CSR, we surveyed 504 U.S. consumers. Data were collected through an online panel survey hosted by Research Now. Participants were randomly selected to mirror the general population, including gender, age, and income (see Table 2 for demographic profile of respondents). The survey focused on both participant knowledge of CSR and their expectations for a socially responsible company. Specifically the questionnaire consisted of five sections: (1) knowledge and definition of CSR; (2) importance of CSR; (3) believability of CSR initiatives; (4) ranking of industry sectors by perceived effectiveness of CSR; and (5) demographics. Both open-ended and closed-ended questions were utilized. The survey was active for an eight-day period in March 2014.

Table 2. Demographic Profile of Respondents

Variable	Category	%	*n*
Gender	Male	51	255
	Female	49	249
Age	18-29 years old	21	108
	30-49 years old	40	202
	50-64 years old	25	124
	65 year and over	14	70

HH Income	Under $25,000		134
	$25,000 - $39,999		101
	$40,000 - $49,999		38
	$50,000 - $74,999		71
	$75,000 - $99,999		56
	$100,000 - $124,999		39
	$125,000 - $149,999		22
	$150,000 and over		43

To answer RQ2, we present results about public definitions of corporate social responsibility and public expectations for behaviors most associated with socially responsible companies.

RESULTS

RQ1: Corporate Management of CSR Expectations via Rhetorical Analysis

Before outlining key findings of the rhetorical analysis, we begin this section by addressing basic commonalities and points of departure in the content and structure of the reports. We then turn to our key findings: the adherence to external guidelines as a primary driver for the reports, an overall emphasis on employee rights and well-being over philanthropy, and the role of issue management and identity management in the reports.

Given the fact that the vast majority of companies file their reports according to the guidelines and structures of the GRI (KPMG, 2013), the overall content and structure of these reports are largely similar from report to report. In this way, the GRI becomes the dominant driver in how corporations argue for CSR. In short, responsible companies are those that are able to establish that they are meeting the expectations as laid out in the guidelines of this external body. As such, these reports address the three overarching areas prescribed by the GRI, the economic, the environmental and the social, thus, mirroring the triple bottom line often associated with corporate social responsibility.

The social category is the most far-reaching as it addresses labor practices, human rights, community involvement and product safety. Following these guidelines, these reports include sections and details on all of these issues (see Appendix B). In some cases, such as Johnson & Johnson, the entire report is structured using the headings and subheadings of the GRI guidelines; however, most reports are not structured using these exact headings.

The umbrella categories serve as a loose organizational scheme, but each corporation ultimately utilizes structures that best suit its purposes. The result is such that while topics may be fairly consistent from report to report, the rhetorical strategies may vary. Where consistency is the greatest is in the way in which data supporting CSR activity is provided. For most reports, the GRI criteria are addressed most directly and concretely in tables and charts that are placed in the appendices. Because the GRI is largely geared to credentialing, the reporting guidelines require corporations to provide evidence that supports their claims. Thus the data in the appendices serve as evidence of compliance. Companies use the larger narrative of the report (i.e., the main body of the text) to report and elaborate upon events and activities that establish the legitimacy of their CSR efforts.

For our analysis, we examined the types of arguments made in the narrative portions of the reports. While there are many rhetorical strategies at play in these reports, we began with a focus on the classical rhetorical appeals of ethos, pathos and logos. Ethos, pathos and logos represent what Aristotle argued were the three primary forms of persuasion (Aristotle, 2007). Ethos represents persuasion based on the character of the speaker or speaker credibility. Appeals to pathos get their strength from emotion and can be more effective when they connect to audience values. Finally, logos indicates the logic of the argument and is driven by facts and statistics that verify the claims of the rhetor.

One might expect that the reports rely most squarely on logos appeals or those appeals that provide concrete examples of the corporations work, and in most cases, these reports are dominated by this language as they list accomplishments (e.g. Johnson & Johnson lists 20 recognitions including America's Most Admired Companies, The World's Most Reputable Companies, Top Companies for Women Executives, 100 Best Companies for Working Mothers, Top 50 Companies for Diversity, and 100 Best Corporate Citizens) and provide statistics for philanthropic giving (e.g. Goldman Sachs supports organizations in 24 countries with nearly 7,000 grants totaling $425 million) and energy saved (e.g. Microsoft consumed 50% less energy in its modular data centers compared with traditional data centers). While the GRI guidelines do in large measure drive the kind of content of these reports toward logos, it does not preclude the inclusion of more ethos and pathos driven appeals.

In terms of ethos, these reports frame corporations' responsibility-based behaviors in terms of how these activities fit with their primary areas of industry expertise. Wells Fargo outlines its expertise as a mortgage lending company and shares examples for how it provides for the community through free community based training. Disney rests its arguments on the company's established position as a leader in family entertainment and as such they speak to company involvement in regulating standards for advertising relative to children.

For emotional appeals (pathos), the reports rely on a variety of storytelling vehicles. For UPS, stories serve as complements to the overall argument of the report. A letter from a client accompanies each section of the report to affirm the good work evidenced in the individual sections of the report. In like manner, Wells Fargo provides stories of the communities that are served in what it calls “conversations that make a difference.” In this way, while the GRI guidelines drive the specific topics, corporations do in fact use specific rhetorical strategies to frame the content in ways that serve their particular interests.

That these companies draw from a variety of rhetorical appeals is not entirely unexpected, yet, it is notable that in a venue that is increasingly driven by external bodies, corporations continue to use the reports to manage expectations around corporate social responsibility. We found that corporations manage expectations in several ways.

For decades philanthropy and giving were seen as equivalent to corporate social responsibility. Our analysis indicates that corporations have shifted their attention beyond this earlier focus. As noted by Owen and O’Dwyer (2008) and Chui (2010), these reports reflect a broader interest in the larger and long-term impacts that corporations may have. Companies such as JP Morgan Chase, Whole Foods, and ExxonMobil specifically speak in the language of impacts and the role corporations have in the larger society. For example, JP Morgan Chase claims:
Financial firms have always served a vitally important role in the economy by providing individuals and organizations with the capital and credit they need to operate and to grow, provide employment and create the products and services people need. And JP Morgan Chase does this on an enormous scale. But today, doing business as usual is not sufficient. Rather, we believe we have an affirmative responsibility to play an even bigger role in helping solve the economic, social and environmental challenges of the day (JP Morgan Chase, 2012, p. 6).

The frame created by companies is that the work that they do as general practice is, in fact, good for societies in the long term. In like manner, ExxonMobil declares:
ExxonMobil is focused on the long-term. Our projects – and their impacts – span generations, not business or political cycles. Our long-term perspective helps us focus on our responsibilities for environmental protection, social development and economic growth. That’s why we are committed to providing our employees and contractors with a safe workplace, and we expect everyone to strive to reduce safety incidents (ExxonMobil, 2012, p. 2).

Other companies, like Whole Foods, note the impact they can have for stakeholders’ lives. For example, Whole Foods asserts:
We think that one of the largest impacts we can have for our stakeholders now is to work with our producers and vendors on improving the quality and production methods of their food, personal care and non-food products we carry, extending our requests even to the product packaging (Whole Foods, 2012, p. 13).

Within this broader frame, these companies consistently emphasize all three of the broad CSR foci of environment, social, and economic, but with a particular emphasis on employee rights and well-being. Again, whereas a great deal of sustainability reporting began with a focus on environment and the impacts that a corporation's operations have on the environment, these reports suggest that corporate thinking has evolved to think in terms of the impact corporate practice has on the people employed by the company. Companies as such redefine sustainability, not as simply that which will maintain the environment but rather that emphasize any practice that will allow the company to continue to operate into the future. Companies are more apt to provide detailed information on leadership and employee development than focus exclusively on environmental impact. Companies make a case for how they work to provide safe workplaces that are marked by positive cultures. Comcast/NBCUniversal devotes an entire section (Develop and Engage Employees) to outlining how they provide for employee well-being. The company proclaims:

Our nearly, 130,000 employees make Comcast and NBCUniversal what we are. Their ingenuity and passion infuse everything we do...We create an attractive work environment – and reward our employees' dedication – by offering competitive pay, comprehensive benefits, professional training, and opportunities to build leadership skills. (Comcast and NBCUniversal, 2012, p. 48)

What is notable in this example, along with others, is the way in which what some might see as basic expectations (employee benefit, competitive pay) are defined here as a part of a larger sustainability effort. By its inclusion, this information becomes a part of a larger argument for overall corporate legitimacy.

Along with the inclusion of particular arguments about employee rights and well-being, these reports do include a particular emphasis on the economic well-being of the company. The inclusion of being responsible with finances is expected given this represents one of three categories from the reporting standards and criteria. However, whereas explanations of employee rights and well-being are presented with minimal explanation or justification, economic issues are introduced by establishing the legitimacy of the issues themselves. That is, companies report a need to remain financially profitable in order to be a sustainable company. UPS states explicitly that the good work the company does is not possible without the company being responsible with business practices. The report includes a statement from the Chief Financial Officer who argues:

The widely accepted definition for "sustainability" includes social, environmental, and economic aspects of a company. But often, "economic" aspects lose the spotlight to social and environmental issues in annual sustainability reports. This approach is incomplete. Successful financials and positive economic impact are crucial to a company's long-term ability to contribute to society. (UPS, 2012, p. 15)

Particularly salient here is that this particular issue is one in which rationale for its inclusion is provided in contrast to other topics for which no such rationale is included.

Thus, companies are more likely to explain omissions in the reports rather than explain why some things are included. Whole Foods includes an explanation for why extensive information about supplier conduct is not included in its report by saying that the 2012 report is a first report and as such they have not yet gathered the data. The report notes that Whole Foods has established goals on this issue and will include these details in future years. In this way, the economic arguments stand out as those which companies acknowledge as unexpected but necessary. This type of argument is consistent with findings from Coupland (2005) who argued that companies use strategies of responsible legitimation when it comes to establishing the appropriateness of actions relative to business strategy. The inclusion of legitimacy arguments here points to a recognition that publics may not associate economic arguments with corporate socially responsibility and yet, companies want to shift discussion such that these publics come to understand economic responsibility as the foundation of CSR efforts.

In addition to legitimating economic practices through these reports, these companies incorporate legitimation strategies in their reports (see Coombs, 1992; Feldner & Meisenbach, 2007) as they acknowledge company shortcomings and failings rather than apologize for any missteps or miscues relative to their overall corporate social responsibility efforts. This fits with what Boyd (2000) refers to as a strategy of actional legitimation wherein companies argue for not the legitimacy of an entire enterprise, but rather focus on the rightness of a particular action. Bank of America provides an example of this argument strategy as its report acknowledges that while “surface mining is economically efficient and creates jobs, it can be conducted in a way that minimizes environmental impacts in certain geographies” (Bank of America, 2010, p. 30). In this example, Bank of America takes what many may view as a destructive and irresponsible practice and makes the case that this practice can be practiced responsible. The import here is that the company does not apologize for its activities but rather reclaims a negative example as a responsible one. Strictly speaking this type of example functions as classic legitimacy argument strategies, but we argue that they serve a second function, which is to manage stakeholder expectations. In essence, these reports provide a rationale for what might be reasonable for key stakeholders to expect from corporations.

This type of argument continues as these corporations turn attention to consider their role in public policy discussion and lobbying. Political action is addressed within the context of the social category within the GRI framework. Like the economic argument, corporate accounts of how they are involved in shaping policy is not left as a straight reporting of activities, rather companies use these reports as a means of engaging in active issue management (for more on issue management see Coombs, 1992; Crable & Vibbert, 1985; Heath, 2006). The companies devote ample time in the reports to providing a rationale for why they participate in lobbying activities and in the end, also devote attention to explaining how they are limited in certain corporate activities because of external constraints. Ultimately, beyond meeting reporting criteria and thus establishing compliance, we argue that these reports play a significant role in issue management by identifying key issues that are relevant to the companies (i.e., financial institutions focus on lending regulations and energy companies focus on government environmental standards). This finding mirrors the previously cited Weber Shandwick and KRC survey that reported communication professionals' motivations for CSR being tied to a desire to influence issues. These reports devote time specifically to articulating company standpoints on key issues (e.g., environment, taxes, animal testing). Coca-Cola employs such a strategy when it refutes claims about water use and consumer health and well-being, two issues that were highlighted in the letter from Chairman and CEO Muhtar Kent in its 2012 CSR report. Specifically, Kent notes Coca-Cola's commitment to replenishing 100 percent of the water used to make Coca-Cola beverages by 2020 and improving water efficiency by 25%. Additionally, the company seeks to offer low- and no-calorie beverage options in every market, provide transparent nutrition information, and help get people moving by supporting physical activity programs.

In addition to identifying external influencers that constrain corporate practice, discussion of social issues in these reports shifts ultimate responsibility to the level of the system or to society at large. Companies make the case in these reports that any type of change (particularly relative to the environment) requires a collaborative effort on the part of government, all corporations and the general public. This move suggests that responsibility for the environment is shared; thus corporations abdicate some of the responsibility despite the fact that often it is corporate operations that cause environmental damage.

Finally, the ways in which these corporations manage issues can be seen to be an example of larger identity building efforts such that each company chooses to focus on issues that best establish the distinctiveness of the organization. The corporations use these reports as a moment to establish their expertise in their industries. Beyond the issues that the companies choose to highlight, companies also point to their sustainability efforts in ways that speak to their identified areas of expertise. In this way, Disney establishes itself as a leader in family entertainment and builds upon its reputation by choosing CSR activities that support this image. For example, the Disney report highlights its focus on creating responsible content that lives up to the expectations consumers have of its brands.

Specifically, Disney seeks:

> to prioritize and promote nutritious food; recognize kids who make positive contributions to their environment or communities; integrate feedback from parents and caregivers into the development of our entertainment experiences; provide parents and caregivers with the tools to help them make informed entertainment choices; develop marketing for kids that focuses on the positive attributes of our entertainment experiences in a respectful and appropriate manner; promote safety for kids; create age-appropriate entertainment experiences for kids; reflect a diversity of cultures and backgrounds in our entertainment experiences for kids and families; and promote leading policies on product and guest experience safety (Disney, 2012, p. 32).

While the GRI reporting guidelines do provide the overarching framework that structures the content of the CSR reports, our analysis suggests that the CSR reports perform a greater rhetorical function for these corporations. Specifically, the reports provide a moment for corporations to manage stakeholder expectations around not only socially responsible activity but also around the larger identity and reputation of the company. The corporations may adhere to the content guidelines of reporting agencies, but each corporation chooses how to frame its efforts and which topics receive the greatest emphasis.

While there are certainly differences in how each corporation approaches these reports, our analysis suggests that on the whole corporations regardless of reputation emphasize the work that they do for employee wellness and rights. Traditional elements of environment and philanthropy are included in the presentation but all are done so in a way that highlights the identities of the organizations. Finally, we find that the arguments are most clearly focused on issues management. The reports serve to legitimate the choice the organizations make while at the same time solidifying overall corporate reputation.

RQ2: Consumer Expectations of CSR via Online Survey

The reports provided by corporations indicate how corporations seek to frame prevailing expectations about CSR by casting a spotlight on particular topics areas and framing events and activities in ways that demonstrate their overall responsibility. Understanding these arguments is an important part of understanding the overall status of CSR programs. However, to provide a more holistic accounting of CSR, we take up the question of how the general public understands CSR and what expectations they have for CSR. Here we focus on three particular aspects of a larger survey on corporation social responsibility: consumer definitions of CSR, experience with reading CSR reports, and consumer expectations for social responsibilities.

Respondents were first asked to indicate whether or not they understood CSR. In response, 38% of respondents indicated that they did not have an understanding of CSR. Further, only 10% of respondents have read a CSR report. These basic questions provide significant information relative to understanding stakeholder expectations of CSR. A great deal of effort and discussion goes into understanding CSR programs and communication about those programs, and yet, less than half of consumers have a clear sense of what defines CSR. Even those who feel that they understand CSR are not reading these reports.

Survey respondents were then asked to provide a definition of CSR in an open-ended question that asked them to define corporate social responsibility. In reading and cataloging the responses given for the definitions for CSR, two themes emerged. For those respondents who indicated that they did know what CSR was, the definitions provided most frequently (n=58) mentioned the triple bottom line of environment, economy, and social or some variation of this theme. While those who were familiar with CSR did address specific elements that are a key part of conversations, it is notable the extent to which the definitions emphasized a more basic notion of CSR entailing giving back to the community. The idea of giving back was echoed in the definitions provided by those who indicated that they did not know what CSR was. These definitions lacked the specificity of those who did have an understanding of CSR. The majority of respondents focused their definitions on CSR as corporations doing good.

Respondents also were asked to indicate what types of behaviors they associated with responsible companies. The choices were drawn from topics covered in the reports and those prescribed by the GRI reporting guidelines. At the most basic level, respondents indicated that all issues were important for responsible corporate behavior as indicated by the mode and median scores (2.0 on all items with 2.0 indicating 'agree' on a scale where 1 indicated most responsible and 5 indicated least responsible). However, responses did differentiate between issues that were deemed to be more important than others. The most highly rated expectations were: safety of products, employee benefits and wellness, focus on community, and employee rights. The least important (while still being seen as important were): philanthropy, diversity management and shareholder value (see Table 3).

Table 3. Types of Behaviors Associated with Responsible Companies

Variable	**Mean (Range 1-5)**
Safety of Products	1.56
Employee Benefits & Wellness	1.7
Focus on the Community	1.85
Employee Rights	1.86
Environment	1.92
Values-Drive Approach	2.0
Human Rights	2.06
Philanthropy	2.07
Diversity in Management	2.14
Shareholder Value	2.18
Corporate Governance	2.23

Survey respondents were also asked to rank order these same issues in terms of which behaviors were most important to them when they think about corporate social responsibility. The results from this question were strikingly similar to the previously reported differences. In comparing median and mode scores for these rankings, employee benefits and wellness, product safety, employee rights, and human rights were ranked the most highly with diversity management, stakeholder value, and philanthropy were ranked the lowest (see Table 4).

Table 4. Importance of Variables for CSR

Variable	**% Ranked as Most Important**
Safety of Products	19.8
Employee Benefits & Wellness	17.7
Human Rights	15.9
Employee Rights	13.1

Values-Drive Practice	11.9
Protect the Environment	6.9
Community Relations	4.2
Maintain Shareholder Value	3.4
Engage in Philanthropic Activity	2.8
Corporate Governance	2.6
Diversity in Management	1.8

These responses provide important insight into consumer expectations for corporate social responsibility. Interestingly, they imply the same evolution as the literature suggests whereas CSR is now defined on a more macro level as opposed to previous conceptions of CSR that employed a more narrow framework (Owen & O'Dwyer, 2008; Chui, 2010).

RQ3: Fit Between Corporate Management and Public Expectations of CSR

In this study, we analyzed CSR reports from top corporations to better understand how they manage expectations of CSR given both industry guidelines and consumer expectations. As the academic and industry vernacular has expanded to invoke a broader sense of corporate social responsibility, public perceptions of responsible corporations reflect this same breadth. The days of considering corporate social responsibility to be a question of corporate philanthropy seem to have faded. However, it is notable the extent to which definitions from survey respondents reflect notions of corporate philanthropy as their definitions primarily centered on 'giving back,' which seems to be most directly tied to corporate giving and volunteering. Yet, when asked what they expect from socially responsible companies, other issues emerged as more central, most specifically a focus on employees and product safety. While the meaning of this juxtaposition is not entirely clear, we suggest that the term 'corporate social responsibility' may invoke the origins of CSR but that the public has broader hopes for corporations. At the same time, the public does not associate such activities with the term CSR yet. That is, the public wants employee rights for employees and they expect responsible companies to behave in a certain way, but they do not associate these activities with CSR.

This disconnect warrants further consideration of how effective evoking the term of CSR might be for companies. A company may earn a strong rating based on its sustainability/CSR report. However, sharing news about CSR recognition might not cue the broader public to associate this type of award with all that the term means. For this reason, corporate strategy of using the report to establish its activities as legitimate and as exemplars of corporate social responsibility is essential. The question that remains is how responsible behaviors might be rhetorically re-attached to the term itself.

DISCUSSION

Beyond associations with term of corporate social responsibility, considering the arguments of the reports in conjunction with the survey responses highlights some key issues about the communication of corporate social responsibility. First, the priorities revealed through corporate arguments suggest a relatively good fit with public expectations of corporate social responsibility. As noted, corporations devote extensive time to making the case for how they provide for employee well-being. Where there is a mismatch between corporate communication and public perception is in the area of product safety and creating shareholder value. In the first case, we surmise that while product safety is of utmost concern to consumers, for corporations, the safety of their products is taken for granted. Where there are product failings (e.g. an oil spill or industrial accident) or a question of safety (e.g. Coca Cola's use of artificial sweeteners), corporations seek to minimize and suggest ways in which corrective action has been taken. Alternately, they provide counter-arguments contesting claims about any perceived lack of safety. In either case, to spend an extensive time calling attention to these issues would hinder any identity building/reputation management efforts put forth. As such, these arguments are present but do not take on a featured role.

The issue that receives far more careful attention and argument in the reports than its value according to consumer survey responses is the idea of addressing economic issues. As noted, the reports make explicit links between financial responsibility and a company's ability to sustain practice. Yet, economic issues were among the least valued by the public. For us, this does not point to a suggestion to discontinue an emphasis on economic argument rather it suggests that these arguments are needed. If corporations want the public to view the economic as vital as other concerns, corporations would be well served to continue to frame corporate social responsibility arguments in this manner.

We argue the strongest actual arguments in these reports are those centered on issue management and legitimacy of the enterprise. Provided that these are not isolated arguments (i.e., corporations advance these arguments elsewhere in their overall communication efforts), including these arguments here can add consistency to a broader corporate communication platform. That is corporations use the CSR report as a platform to expose a larger public to its public policy agenda. Future research should explore the ways in which the arguments found in CSR reports are invoked more broadly by the corporations themselves.

The fit between the arguments advanced in these reports and the public perception raises the question of what is driving prevailing presumptions about what is corporate social responsibility. The GRI reporting guidelines loom large in this study as the criteria from the report are the primary driver of the content. This becomes a bit of a chicken or egg type question. Did public perception shape the GRI guidelines which in turn shape the corporate communication or is this relationship more rightly inverted in that the GRI drives corporate communication which then shapes public understanding of what corporate social responsibility? It is likely that the GRI as a driver is both enabling and constraining. It is enabling as it provides a clear consistent structure where corporations can shape public discourse about what corporate social responsibility should be. At the same time it is constraining in that it limits the extent to which corporations can advance authentic arguments about how they understand their role in society.

Practical Implications

This research suggests several practical implications. First, awareness of public perceptions of CSR can help inform the way in practitioners develop strategic ways to talk about corporate initiatives. At the most basic level, this research affirms current practice that emphasizes employee well-being as a key component of CSR reporting. The fit between consumer expectations and corporate practice on this issue indicates that companies might be well-served to leverage this congruence across its communication platforms – connecting employee wellness to CSR in other communication vehicles, thus beginning the work of reconnecting established CSR practices with the term in public discourse.

Where work is yet to be done is in framing economic arguments in ways that resonate with public perceptions. The CSR reports analyzed in this study did indeed engage in such framing. However, given the low readership of the CSR reports, the impact of these arguments is limited. As such, corporations would benefit from including this type of arguments in other forms of corporate communication. Like the previous recommendation, this strategy would contribute to re-claiming the meaning of CSR from rudimentary understandings of CSR as giving back. Including the economic arguments of the CSR reports in press releases, website communication about company, and social media accounts can serve to create associations between corporate responsibility and financial responsibility.

Our research further suggests that public relations practitioners benefit from understanding and employing classical rhetorical strategies in their CSR communication. The CSR report does not need to be reduced to a reporting out of facts and statistical data, rather, the reports provide an avenue for corporations to argue for the legitimacy of their activities and to contribute to large identity building efforts. Finally, related to renewed attention on rhetorical strategy, this study highlights the extent to which corporations should not limit themselves to the structures and topics prescribed by reporting guidelines such as the GRI. Artful use of argument within the narrative sections of CSR reports does provide the means by which corporations can strategically frame issues in ways that serve larger corporate goals.

Limitations and Future Research

Future research could address some of the limitations of this study. First this research examined only 15 CSR reports for one given year. A larger pool of texts might yield different results. In particular, identifying companies that rank in the middle of the reputation rankings might help establish more clear trends. Second, the current study does not take into consideration the argument strategies that are used year-to-year. Looking at same CSR reports over five years to uncover the type of argument strategies that are used would help to understand how arguments have evolved over time. Finally, surveys could differentiate more specifically on the professional background of consumers to develop a clearer picture of who has a clear grasp on the meaning of CSR and whose understanding is still developing.

While not the focus of this study, as we pursued the research, the influence of the GRI became quite clear. The relationship of the organization to the ways in which corporate social responsibility is defined and measured is certainly complex as many companies seeking to establish CSR impact use the guidelines developed by the GRI. The GRI, as an organization, is supported largely by corporations who make up its membership. As such, corporate voices play a large role in what the GRI develops around expectations for CSR activity. This raises a question of how open the process of setting priorities for CSR may be to interests beyond the corporation. Further research should consider this question in order to better understand whose interests are being served by the prevailing views of corporate social responsibility. In the end, we believe this study shows the value of moving past a catalog of activities, a consideration of channels, and a description of message attributes to focus on the rhetorical strategies employed by corporations. This analysis when coupled with an understanding of the consumer expectations should allow for more effective management of CSR expectations and more transparent view of how corporations provide for greater social good.

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APPENDIX A
LINKS TO 2012 CSR REPORTS

Company	Link to 2012 CSR Report
Apple	https://www.apple.com/supplier-responsibility/pdf/Apple_SR_2012_Progress_Report.pdf
Google	Did not publish 2012 CSR report
The Coca-Cola Company	http://assets.coca-colacompany.com/44/d4/e4eb8b6f4682804bdf6ba2ca89b8/2012-2013-gri-report.pdf
amazon.com	Did not publish 2012 CSR report
Kraft Foods	Did not publish 2012 CSR report
The Walt Disney Company	http://thewaltdisneycompany.com/sites/default/files/reports/DisneyCitizenshipSummary_FINAL_0.pdf
Johnson & Johnson	http://www.jnj.com/sites/default/files/pdf/2012-JNJ-Citizenship-Sustainability-ANNUAL-REPORT-June2013-FINAL062413.pdf
Whole Food Market	https://www.wholefoodsmarket.com/sites/default/files/media/Global/PDFs/2012GreenMissionReport.pdf
Microsoft	http://www.microsoft.com/about/corporatecitizenship/en-us/reporting/
UPS	http://www.sustainability.ups.com/community/Static%20Files/sustainability/UPS_CSR2012_WEB_072213.pdf
ExxonMobil	http://corporate.exxonmobil.com/~/media/Reports/Corporate%20Citizenship%20Report/2012/news_pub_ccr2012.pdf
Wells Fargo & Co.	https://www08.wellsfargomedia.com/downloads/pdf/about/csr/reports/2012-social-responsibility-interim.pdf
Comcast/NBC Universal	http://corporate.comcast.com/csr2012
NewsCorp	Did not publish 2012 CSR report
Citigroup	http://www.citi.com/citi/about/data/corp_citizenship/global_2012_english.pdf
JP Morgan Chase	http://www.jpmorganchase.com/corporate/Corporate-Responsibility/document/JPMC_Full__CR_Report_2013.pdf
BP	http://www.bp.com/content/dam/bp/pdf/sustainability/group-reports/BP_Sustainability_Review_2012.pdf
Bank of America	http://about.bankofamerica.com/en-us/global-impact/csr-report.html
Goldman Sachs	http://www.goldmansachs.com/citizenship/esg-reporting/esg-2012-highlight-pdf-report.pdf
AIG	Did not publish 2012 CSR report

APPENDIX B
CATEGORIES AND ASPECTS IN THE GUIDELINES

Category	**Economic**	**Environmental**
Aspects	• Economic Performance	• Materials
	• Marketing Presence	• Energy
	• Indirect Economic Impacts	• Water
	• Procurement Practices	• Biodiversity
		• Emissions
		• Effluents and Waste
		• Products and Services
		• Compliance
		• Transport
		• Overall
		• Supplier Environmental Assessment
		• Environmental Grievance Mechanisms
Category	**Social**	
Sub-Categories	Labor Practices and Decent Work	Human Rights
Aspects	• Employment	• Investment
	• Labor/Management Relations	• Non-discrimination
	• Occupational Health and Safety	• Freedom of Association and Collective Bargaining
	• Training and Education	• Child Labor
	• Diversity and Equal Opportunity	• Forced or Compulsory Labor
	• Equal Remuneration for Women and Men	• Security Practices
	• Supplier Assessment for Labor Practices	• Indigenous Rights
	• Labor Practices for Grievance Mechanisms	• Assessment
		• Supplier Human Rights Assessment
		• Human Rights Grievance Mechanisms
Sub-Categories	Social	Product Responsibility
Aspects	• Local Communities	• Customer Health and Safety
	• Anti-corruption	• Product and Service

		Labeling
	• Public Policy	• Marketing Communications
	• Anti-competitive Behavior	• Customer Privacy
	• Compliance	• Compliance
	• Supplier Assessment for Impacts on Society	
	• Grievance Mechanisms for Impacts on Society	

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