Internal Corporate Social Responsibility Fit and Its Effects on Media Coverage

by Katharina Lunenberg

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Katharina Lunenberg

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Examination Committee

Dr. Jordy F. Gosselt (1st supervisor)
Prof. Dr. Menno D. T. de Jong (2nd supervisor)

Katharina Lunenberg │ Student number: 1003062 │ Grönebergstr. 22 │ 59069 Hamm, Germany │ k.lunenberg@student.utwente.nl │ +49 175 273 59 03

PREFACE

After about 10 months of searching literature, thinking and rethinking, reading and coding news articles, I can complete the most important project of my university education – my master thesis on internal Corporate Social Responsibility fit and its effects on media coverage. It has been a very exhausting but at the same time valuable and instructive period. At this point I would like to mention some important persons who accompanied and supported me during this essential phase of my education.

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ABSTRACT

This research discusses the influence of the degree of fit between an organization's CSR activities and its business practices on the media coverage of CSR. Businesses' role in society nowadays clearly goes beyond a simple economic responsibility and also includes a social and environmental aspect. Communicating this new role to the public organizations may encounter counterproductive effects. While stakeholders would like to know more about the organizations' CSR activities, "too much effort to create awareness can have a boomerang effect as stakeholders become cynical and skeptical" (Coombs & Holladay, 2012, p. 111) and CSR activities can lead to legitimacy destruction when one or several external stakeholders perceive these activities as window-dressing. Here, the media are a central actor, because they clearly codetermine the public discourse on CSR (Zhang & Swanson, 2006; Wang, 2007). They are not only a channel which organizations use to communicate to the public but also an independent monitor of organizations' activities representing the public's interest (Zhang & Swanson, 2006).

In face of these possible obstacles and the central role the media play in the public discourse on CSR (Buhr & Grafström, 2006; Wang, 2007; Zhang & Swanson, 2006), internal CSR fit seems to be an interesting concept, because it focuses on the relevance of CSR in terms of the organizations' core business (Yuan et al., 2011). Since past research indicates a significant effect of internal CSR fit on the public perception (Becker-Olsen, Cudmore & Hill, 2006; Bloom, Hoeffler, Keller & Meza, 2006; Drumwright, 1996; Ellen, Mohr, & Webb, 2000; Elving, 2012) and the media, as independent monitor of organizational activities (Zhang & Swanson, 2006), have a great responsibility in informing the public in an adequate way, it is expected that internal CSR fit would influence the way in which the media present organizations and their CSR activities.

513 news articles on organizations' CSR activities from newspapers and magazines were investigated via two different studies. First, an expert review of the fit between the CSR initiatives presented in the news articles and the core business of the organizations pursuing these initiatives was conducted. Second, a quantitative content analysis measured the tone of voice and framing of the media coverage. The statistical analysis, which combined the results from the two studies, revealed that the relationship between internal CSR fit and the presentation of organizations and their CSR in the media is rather weak. While internal CSR fit does not impact the tone of voice of the media coverage, it weakly predicts the framing in the news articles. In addition, there are single influences of internal CSR fit found on separate aspects of the frames applied in the media. The identified impacts are statistically weak and point in two opposite directions with some pledging for a positive and the others pledging for a negative influence of a high degree of internal CSR fit. Since the negative impacts slightly outweigh the positive impacts it might be concluded that high internal CSR fit has a weak, negative influence on the framing of the media coverage. However, one has to consider that whether there is a positive or negative impact depends on which specific aspects of the framing is considered, because for some CSR frame variables there was also found a positive impact.

This weak relationship between internal CSR fit and media coverage offers two options for future research: looking for different CSR related factors that may impact media coverage or investigating the weak relationships identified more closely. Moreover, taking a more open approach

future research may seek to identify the meaning of internal CSR fit to journalists and how they perceive their role in the public discourse on CSR. In addition, exploring possible interaction effects of internal CSR fit and media coverage on the public perception may also be a valuable direction for future research.

Finally, adopting the theoretical insights derived from this research to the practice organizations are advised to engage in CSR, no matter whether deeply integrated into their core operations or in a superficial way. Since the perception of CSR in the media seems to be mainly positive, simply pursuing CSR can be expected to increase the likelihood of positive media coverage. Furthermore, the media should increase the transparency of their reporting in order to deliver the public an unbiased picture of the state of CSR and imply a more critical public discourse on this prominent topic. A good way to foster such critical perspectives among media professionals – and therefore also a more critical public perception – would be a form of CSR education for this specific target group.

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1. INTRODUCTION

Businesses' role in society nowadays clearly goes beyond a simple economic responsibility and also includes a social and environmental aspect. Communicating this new role to the public, many companies try to improve their reputation and other aspects such as consumer loyalty, consumer trust (Stanaland, Lwin & Murphy, 2011) and the attraction of high potentials (Berger, Cunningham & Drumwright, 2007). "However, stakeholders' low awareness of and skepticism towards companies' CSR activities are critical impediments in companies' attempts to maximize business benefits from their CSR investment […]" (Du, Bhattacharya and Sen, 2010, p. 17). While stakeholders would like to know more about the organizations' CSR activities, "too much effort to create awareness can have a boomerang effect as stakeholders become cynical and skeptical" (Coombs & Holladay, 2012, p. 111), what is known as the CSR promotional communication dilemma.

A strong example of this possible paradox is the case of the tobacco industry investigated by Palazzo and Richter (2005), who found that the high distrust towards tobacco companies in general, that is grounded in the lethality of their products, leads to a counterproductive effect of typical CSR activities such as philanthropy, stakeholder collaboration and CSR reporting. Because tobacco companies are least accepted by the public all their legitimacy attempts are seen very critically; by presenting themselves as benevolent they increase the public skepticism concerning their business activities. Another concrete example of negative results of CSR activities is Shell's partnership for human, institutional development and provision of infrastructure with The Niger Delta Development Commission in Nigeria (Ite, 2007). The negative public perception that the resources and efforts devoted to this partnership would not reach the communities led to serious resistance through violent and peaceful protests representing a key challenge to these CSR activities (Ite, 2007). In addition, negative side-effects of CSR activities were also supported by Heugens and Dentchev (2007) who found that CSR activities can lead to legitimacy destruction when one or several external stakeholders perceive these activities as window-dressing. This means that CSR activities lowered the organizational legitimacy because consumers suspected organizations to try to compensate for ethical misconduct. All this emphasizes that organizations may encounter serious barriers when trying to fulfill their new role within society, because consumers may take a very critical and skeptical stance towards their CSR activities.

Since the media play a central role in the public discourse on CSR and can be perceived as independent monitor of organizations' activities (Zhang & Swanson, 2006) they should reflect this critical issues concerning organizations' CSR in their produced coverage. As the public perceives many issues through the media rather than through their own experience (Andsager & Smiley, 1998), the mass media have a great responsibility in informing their audience in an adequate way. More specifically speaking, media clearly codetermine the public discourse on CSR (Zhang & Swanson, 2006; Wang, 2007). This is also confirmed by Buhr and Grafström (2006) who found in their investigation of the framing of CSR in the Financial Times between 1988 and 2003 that the development of the meaning of the concept CSR was reflected in the in the media coverage.

In face of the possible counterproductive effects CSR may have and the central role the media play in the public discourse on CSR, internal CSR fit – "the linkages between new CSR

initiatives and what constitutes the firm's 'core'" (Yuan, Bao & Verbeke, 2011, 2011, p. 76) – seems to be an interesting concept in this context. With internal CSR fit representing the relevance of CSR initiatives in terms of the organizations' core business, a high degree of internal CSR fit requires the organization to deeply integrate CSR into their core (Yuan et al., 2011). Past research on the effects of CSR fit on the public perception is contradictory with some studies pledging for (Becker-Olsen, Cudmore & Hill, 2006; Elving, 2012) and others pledging against a high degree of CSR fit Bloom, Hoeffler, Keller & Meza, 2006; Drumwright, 1996; Ellen, Mohr, & Webb, 2000). However, the relationship between internal CSR fit and the coverage of CSR in the media is barely investigated. Therefore, it would be interesting to explore whether the media are also influenced by the degree to which an organization integrates its CSR activities into its core. Taking these considerations together the central question this research seeks to answer can be formulated as followed:

What is the relationship between internal CSR fit and the coverage of CSR in the media?

2. THEORETICAL FRAMEWORK

2.1 Defining Corporate Social Responsibility

In today's society and business world CSR is a highly relevant topic because environmental and social issues get more and more public attention, thereby becoming also important to the different organizational stakeholder groups (Smith, 2003). Since "corporations can survive only when their activities meet the expectations of stakeholders and social norms" (Lee & Carroll, 2011, p.117), CSR as an operational bridge connecting organizations and society, may be an essential mechanism for their survival (Frederick, 2006).

While the scientific body offers numerous definitions of CSR, Aguinis and Glavas (2012) specify the concept in a way especially suitable in the context of this research. They define CSR as "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social and environmental performance" (Aguinis & Glavas, 2012, p.933). Aguinis' and Glavas' (2012) definition specifies CSR not simply as an obligation but explicitly defines it as actions and policies pursued in an organization. This implies that CSR always describes actions which are pursued by an obliged entity and not simply the obligation itself. Thus, when investigating organizations' CSR one has to focus on the actions an organization actually pursues rather than simply the obligations it has; only if an organization acts in response to its obligations one can talk about CSR. In the context of the fit between an organization's CSR activities and its core business this view of CSR is especially relevant because CSR fit concerns the degree to which organizations' CSR actions and policies fit their core business. Moreover, Aguinis' and Glavas' (2012) consider the triple bottom line in their definition of CSR which is crucial because "its main thrust is to emphasize the importance of contextual relevance, stakeholder relationships and integrity in all business operations" (Painter-Morland, 2006, p. 353). Since CSR fit can be regarded as internal consistency "between new CSR initiatives and what constitutes the firm's 'core'" (Yuan, Bao and Verbeke, 2011, p. 76) it can be perceived as a specific form of organizational integrity which "emphasizes the importance of the alignment between an organization's values and its everyday practices" (Painter-Morland, 2006, p. 358). Fostering organizational integrity, a concept closely related to CSR fit, the triple-bottom line is a valuable addition to the definition of CSR in this research context.

Furthermore, looking more specifically at the organizations' possibilities to pursue CSR such activities can be sub-divided into many dimensions. The Ethos Indicators (Ethos Institute, 2007), an instrument developed by the Ethos Institute to support companies in integrating CSR in their management, offers a comprehensive range of CSR activities (see Table 2.1).

To summarize the considerations above it can be stated that within the context of this research CSR is defined as proposed by Aguinis and Glavas (2012) and operationalized according to the Ethos Indicators (Ethos Institute, 2007). Considering these numerous possibilities organizations have to become active in the field of CSR, the question evolves which CSR activities fit best to which company.

Table 2.1: Operationalization of CSR Activities

CSR Activity	Description
Values, transparency and governance	Activities targeted at the incorporation of values in the organizational structure in order to increase transparency and achieve ethically correct governance.
Workforce	Activities targeted at the well-being of the workforce.
Environment	Activities targeted at the well-being of the environment.
Suppliers	Activities targeted at the well-being and responsible behavior of suppliers.
Consumers and customers	Activities targeted at the well-being of consumers and customers.
Community	Activities targeted at the well-being of the community.
Government and society	Activities supporting ethically correct relationships with government and overall society.

2.2 Corporate Social Responsibility Fit

2.2.1 Different Dimensions of Corporate Social Responsibility Fit

In their study on the role of CSR communication in maximizing business returns Du et al. (2010) argue that an important factor in CSR communication is CSR fit meaning "the perceived congruence between a social issue and the company's business" (Du et al., 2010, p. 12). CSR fit is a quite complex concept which can be defined in different ways based upon varying factors. This variety is also reflected in Yuan's et al. (2011) paper on the integration of CSR initiatives in business. The researchers proposed that CSR initiatives of businesses have to fit in three important ways: external consistency, which is the fit with social stakeholder demands, internal consistency, which is the fit with prevailing business activities, and coherence, which is the fit with other CSR activities.
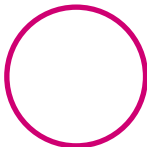
In the context of this research internal consistency – "the linkages between new CSR initiatives and what constitutes the firm's 'core'" (Yuan et al., 2011, p. 76) – is especially important for several reasons. First, reconsidering the definition of CSR applied in the context of this research – "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social and environmental performance" (Aguinis & Glavas, 2012, p. 933) – internal consistency and external consistency as defined by Yuan et al. (2011) reveal the most overlap with this definition. Since coherence only concerns the fit with other CSR practices it can be neglected in this research context. Second, looking closer at internal and external consistency one can say that external consistency is an extensively researched topic while internal consistency is far less examined within scientific literature (Yuan et al., 2011). Therefore, the greatest contribution to the existing scientific body can be made by focusing on internal consistency.

Third, and as the most important reason, one can say that since this research seeks to critically investigate the role the media play in informing the public about organizations' CSR activities internal consistency offers the best opportunity for this purpose. As independent monitor of organizations' activities (Zhang & Swanson, 2006) the media can be expected to represent

organizations' CSR in their produced coverage. With internal consistency representing the relevance of CSR initiatives in terms of the organizations' core business, a high degree of internal CSR fit requires the organization to deeply integrate CSR into their core (Yuan, Bao & Verbeke, 2011). Therefore, this dimension of CSR fit offers a great opportunity to explore whether the media consider organizational activities in terms of CSR integration in their coverage.

2.2.2 Internal Consistency of Corporate Social Responsibility

Based on existing literature Yuan et al. (2011) develop a comprehensive conceptual organizing framework with seven patterns of CSR initiative adoption which determines whether the CSR initiatives fit the organizations' core business or not. The basic principle of this framework is to identify the consistency between an organization's business core practices and CSR practices and by this determine how the latter relate to the former. While the first four patterns represent different degrees of internal consistency concerning CSR fit and can be perceived as an ordinal scale, the last three patterns – relabeling, trimming and cooperating – focus more on specific ways of CSR initiative integration. Relabeling means the recognition of already existing organizational actions as part of their CSR and therefore only describes the process of categorizing certain organizational activities as CSR. Trimming means the elimination of activities detrimental to CSR. Cooperating involves the creation of CSR practices through alliances and therefore only describes a certain practice in order to develop CSR measures. These three patterns are redundant in the context of this research because they can be assigned to any of the first four patterns. The recognition of organizational activities as CSR (relabeling), the elimination of existing CSR initiatives (trimming) and inter-organizational CSR alliances all can be pursued in such a way that they can be either categorized as born CSR, patching, thickening or positioning. Therefore, only these four patterns are used in this research in order to categorize the CSR fit of different organizations defined as internal consistency (see Figure 2.1 and Table 2.2).

	Business core practices	The role of CSR practices
Born CSR oriented		
Patching (creating new CSR core practices)		

Thickening (creating peripheral, core-extending CSR practices)		
Positioning (creating peripheral, independent CSR practices)		
Legend:	CSR core practices CSR peripheral practices	Business core practices

Figure 2.1 Four Degrees of Internal CSR Fit. Adapted from "Integrating CSR Initiatives in Business: An Organizing Framework" by W. Yuan, Y. Bao and A. Verbeke, 2011, *Journal of Business Ethics, 101,* p. 81. Copyright 2011 by Springer.

Table 2.2: Four Degrees of Internal CSR Fit

Degree of CSR Fit	Definition
(1) Born CSR	These businesses have incorporated CSR as a crucial part of their operations from the beginning of their existence. A so-called "CSR 'reflex' tends to direct systematically organization members' attention to both external and internal CSR issues […], where core business and CSR routines are indistinguishable from each other. The distinctive feature of these 'born CSR-oriented' firms is management's early CSR focus and commitment of specific resources to establish CSR routines at or near the founding" (Yuan et al., 2011, p. 80).
(2) Patching	This pattern describes the creation of new CSR core routines meaning that CSR co-determines organizational operations and strongly interacts with current organizational routines therefore influencing future organizational practices. "If a firm is characterized by CSR core practices, this indicates that CSR co-determines organizational purpose, helps mold the firm's identity, and heavily influences resource distribution across the organization" (Yuan et al.,2011, p. 82). Such integration of CSR is often reflected through the institutionalization of core values driving CSR in order "to encourage employees to consider systematically social and environmental parameters when making business

	decisions or even to make decisions based on corporate ethics" (Yuan et al., 2011, p. 82). In addition, the implementation of CSR values at the operational level is also crucial in this pattern.
(3) Thickening	This pattern means the creation of new "CSR routines as peripheral, core extending practices" (Yuan et al., 2011, p. 83), which are built upon the core business routines and benefit from their strength. There are two important characteristics of this pattern. "First, core-extending CSR routines are still peripheral. Changes in peripheral practices normally do not lead to changes in core routines, but changes in these core routines do affect the content and process aspects of peripheral elements. Second, CSR core-extending routines do reinforce existing core elements" (Yuan et al., 2011, p. 83).
(4) Positioning	This pattern involves the creation of new CSR routines as independent peripheral practices which "are not central to the firm's strategy and operations and do not exert much influence on the firm's future development" (Yuan et al., 2011, p. 83). This means that even if firms would not pursue such CSR initiatives, there business core practices hardly would be influenced.

2.3 Media Coverage

Since the public perceives many issues through the media rather than through their own experience, the mass media play a crucial role in public perceptions (Andsager & Smiley, 1998). They are not only a channel which organizations use to communicate to the public but also an independent monitor of organizations' activities representing the public's interest (Zhang & Swanson, 2006). More specifically speaking, media clearly codetermine the public discourse on CSR (Zhang & Swanson, 2006; Wang, 2007). As the concept of internal CSR fit focuses on the integration of CSR initiatives into the organizations core (Yuan et al., 2011), it can be perceived as a specific form of organizational activities. Due to the central role of the media in informing the public about organizational activities – such as the degree of internal CSR fit – and their impact on the public discourse on CSR, media coverage will be discussed in more detail. Two concepts central to the presentation of topics and issues in the media are tone of voice (Hester & Gibson, 2003) and framing (Miller & Riechert, 2001; Price, Tweksbury & Powers, 1997).

2.3.1 Tone of Voice

While traditional agenda setting hypothesizes that the emphasis placed on certain aspects in the media coverage influences public perception, second-level or attribute agenda setting in addition focuses on the tone of the news coverage – the selection of attributes assigned to the topics of interest (Hester & Gibson, 2003). A classification of the tone of voice of media coverage into positive, neutral and negative is reasonable (Deephouse, 2000; McCombs & Ghanem, 2001). For example, when an organization's actions are praised one can talk about favorable media coverage, when an organization's actions are criticized one can talk about unfavorable media coverage and when no

evaluation of an organization's actions is delivered one can talk about neutral media coverage (Deephouse, 2000). In general, past research indicates that the tone of voice in media coverage impacts the public perception of the topic of interest (De Vreese & Boomgaarden, 2006; Kim, Caravllo & Cooksey, 2007, Shaw 1999).

Since media codetermine the public discourse on CSR (Zhang & Swanson, 2006; Wang, 2007) it is also interesting to explore how journalists evaluate CSR activities and the organizations pursuing them. Using a positive, neutral or negative tone of voice within their coverage, journalists may influence the way the public perceives organizations and their CSR. For example, in their investigation of the coverage of CSR in the Financial Times between 1988 and 2003 Buhr and Grafström (2006) found that the overall tone of voice of media coverage on CSR was positive with the intention to convince other organizations also to participate more in CSR activities.

2.3.2 Framing

Next to tone of voice, framing is a central media mechanism in forming the public perception of issues (Miller & Riechert, 2001; Price et al., 1997). Framing works via selection and salience and means to "select some aspects of a perceived reality and make them more salient in a communicating text, in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and/or treatment recommendation" (Entman, 1993, p. 52). By selecting and highlighting certain aspects of information frames make "a piece of information more noticeable, meaningful, or memorable to audiences" (Entman, 1993, p. 53). As a result frames define problems, diagnose causes, make moral judgments and suggest remedies.

Scheufele (1999) classifies "approaches to framing research along two dimensions: the type of frame examined (media frames vs. audience frames) and the way frames are operationalized (independent variable or dependent variable)" (Scheufele, 1999, p. 103). Since this research seeks to investigate the impact of internal CSR fit one can state that it takes the approach of media frames as dependent variable. Taking this perspective it can be assumed that the frames present within the media coverage result from journalists' social and professional routines (Van Dijk, 1985). This view is further supported by Gamson and Modigliani (1989) who argue that the "media discourse is part of the process by which individuals construct meaning, and public opinion is part of the process by which journalists and other cultural entrepreneurs develop and crystallize meaning in public discourse" (Gamson & Modigliani, 1989). Based on these considerations it can be concluded that there is an interdependence between media discourse and public opinion (Gamson & Modigliani, 1989; Van Dijk, 1985) mutually impacting each other.

2.4 Corporate Social Responsibility Fit and Media Coverage

Internal CSR fit can be expected to influence media coverage because of two main reasons: the impact internal CSR fit has on public perception and the prevalence of the concept of internal CSR fit in the journalists' perceptions. First, there is done little research on the effect of internal CSR fit on media coverage, so that the assumptions with regard to this relationship have to be based on slightly different research directions. Here, it is reasonable to apply observations made on the relationship

between CSR fit and public perception to this specific context, because the "public opinion is part of the process by which journalists […] develop and crystallize meaning" (Gamson & Modigliani, 1989). Past research indicates that CSR fit impacts the perception of an organization and its CSR activities (Becker-Olsen et al., 2006; Bloom et al., 2006; Drumwright, 1996; Ellen et al., 2000; Elving, 2012). As media professionals are individuals belonging to the public, they also can be expected to be influenced by the processes that are relevant to the public perception in the context of CSR fit.

Second, in their research Tench, Bowd and Jones (2007) interviewed 63 media professionals and tried to define what means CSR to them. One key component of CSR, as perceived by the respondents, reveals a clear link with the concept of internal CSR fit discussed earlier (see paragraph 2.2.2): how organizations run their business/activities. The fact that media professionals see the way how organizations run their business as a central component of CSR can be seen as a reflection of internal CSR fit defined as "the linkages between new CSR initiatives and what constitutes the firm's 'core'" (Yuan et al., 2011, p. 76). A high degree of internal CSR fit means that the CSR activities are deeply integrated into the organizations' core and therefore also determine how the organization operates (Yuan et al., 2011). This makes clear that the concept of internal CSR fit coincides with this key component of CSR as perceived by media professionals. Since journalists have a need to preserve one's existing predispositions – their existing knowledge and attitudes (Donsbach, 2004) – and the concept of internal CSR fit already is inherent in the journalists' perceptions of CSR, one can assume that by seeking to preserve them media professionals will incorporate their knowledge and attitudes on internal CSR fit into media coverage. This assumption is further strengthened by the fact that Tench et al. (2007) found a willingness of journalists to cover those points journalists see as the key attributes of CSR – internal CSR fit being one of them.

2.4.1 Corporate Social Responsibility Fit and Public Perception

Past research on the effects of CSR fit on public perception is contradictory with some studies pledging for (Becker-Olsen et al., 2006; Elving, 2012) and others pledging against a high degree of CSR fit (Bloom et al., 2006; Drumwright, 1996; Ellen et al., 2000). To start with, in his research Elving (2012) focused on the influence of CSR fit and reputation on stakeholders' skepticism. The experiment conducted in the context of this study showed that high levels of CSR fit lead to less skepticism which in turn positively influences the attitude towards the company and purchase intention. Elving (2012) argues that high CSR fit decreases skepticism, because a high fit eases the integration of CSR communication into the existing structure of the consumer, so that no inconsistencies are perceived and critical thinking is reduced. In addition, Becker-Olsen et al. (2006) find that while low-fit CSR initiatives negatively impact consumer beliefs, attitudes and intentions, high-fit CSR initiatives have a positive impact on consumer beliefs, attitudes and intentions.

Nevertheless, it has to be considered that there are other studies which clearly contradict these findings. In their study on charitable programs in the retail sector Ellen et al. (2000) discovered that donations incongruent with the firm's core business were rated more favorably than congruent donations. Such a negative relationship is further supported by Bloom et al. (2006) who explain that "low-fit initiatives may be responded to more positively by consumers under certain conditions" (Bloom et al., 2006, p. 54). Moreover, interviewing advertisement managers on the social dimension

of advertising campaigns, Drumwright (1996) found that the respondents expected that a too close relationship between the social dimension and the brand may provoke cynical consumers' reactions.

Taking these observations together it can be stated that the existing research on CSR fit points in two opposite directions. While some studies reveal positive effects of a high CSR fit (Becker-Olsen et al., 2006; Elving, 2012), others identify negative effects of a high CSR fit (Bloom et al., 2006; Drumwright, 1996; Ellen et al., 2000).

2.4.2 Corporate Social Responsibility Fit, Tone and Framing

As reasoned earlier because media professionals are individuals belonging to the public, they also can be expected to be influenced by the processes that are relevant to the public perception in the context of CSR fit (Gamson & Modigliani, 1989). However, considering the contradictory findings on the effects of CSR fit (see paragraph 2.4.1) it is not possible to hypothesize whether a high internal CSR fit positively or negatively influences journalists' perception and thereby media coverage. Nevertheless, since past research indicates a significant impact of CSR fit on the perception of organizations and their CSR initiatives one can assume that this relationship is also valid for journalists thereby impacting the way in which these media professionals evaluate an organization and its CSR activities. More specifically speaking, one can assume that the degree of internal CSR fit will influence the selection of attributes assigned to the organization and its CSR, thereby leading to a positive, neutral or negative tone of voice in the media coverage (Deephouse, 2000; McCombs & Ghanem, 2001). However, whether a high internal CSR fit results in a more positive or negative tone of voice cannot be assumed. Based on these considerations following sub-research question can be formulated:

Research Question 1:   How does the degree of internal CSR fit of CSR initiatives influence the tone of voice of the media coverage on the organization and its CSR initiatives?

Furthermore, based on questionnaires and face-to-face interviews Tench et al. (2007) identified five distinct orientations of how organizations were perceived by journalists concerning their CSR activities ranging from a strong negative perception (conformist) to a strong positive perception (strategic idealist) (see Table 2.3).

Table 2.3: Five Frames of CSR   (Tench et al., 2007, pp. 355-356)

CSR Orientations	Definition
(1) Conformist	In the conformist orientation organisations are only involved in CSR practice because "everyone else is". These organisations are only following the example of others in order to not be left behind and view it only as a cost, and one which they are not sure of or have considered the real benefits that can be achieved from the practice.
(2) Cynic	The cynical orientation perceives companies, organisations, communities, groups and individuals signing up to the CSR agenda for purely self-interested purposes and that real substantive change is limited. For the

	cynics CSR is a laudable cause but the motives, drivers and determinants of change are business and economic self interest and not any inherent desire to sign up to CSR for its own sake. Change is perceptual rather substantive and is perhaps best exemplified by the "business of business is to make money" mindset. For cynics CSR is a cost, a management fad and something to be endured.
(3) Realist	Realists recognise that CSR involves self-interest, are comfortable with this and see its potential to transform business, social, economic and other practices for the better. They believe that change for the better will occur, but that it is something people need to sign up to and it is not something that can be imposed. Realists see change occurring in a stepped, incremental manner. They understand the limitations of CSR, see its potential and work within existing frameworks and constraints to further implement and develop the agenda. For realists the cost of CSR is one that has to be paid to gain improvement, whilst it is of the moment it is more than just a fad and is something to be actively engaged with.
(4) Optimist	Optimists focus on the positive benefits of CSR for themselves, their communities and their businesses. They emphasise the potential benefits of CSR and downplay though do not disregard the negatives. For opportunists CSR is not a cost but an investment and is an agenda that requires active engagement. Optimists might be driven by community, environmental or pure economic self-interest. They actively seek out opportunities to influence, act on and deliver change.
(5) Strategic idealist	Strategic Idealists seek to maximise the positive benefits and minimise the negative effects of CSR. They recognise that CSR is about the long term and do not see it as a short-term fix. CSR is an investment, requires careful and considered engagement and has wide ranging potential benefits. It is something to exploit as a force for good, be that profit, community renewal, business or personal growth.

These five orientations highlight different aspects of how an organization is perceived to pursue CSR and therefore coincide with the concept of framing, which means to "select some aspects of a perceived reality and make them more salient in a communicating text, in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and/or treatment recommendation" (Entman, 1993, p. 52). As argued earlier, since journalists have a need to preserve their existing knowledge and attitudes (Donsbach, 2004), one can expect that by seeking to preserve them media professionals will incorporate their orientations into media coverage.

Moreover, as explained earlier due to the contradictory findings on the effects of CSR fit (see paragraph 2.4.1) it is not possible to hypothesize whether internal CSR fit positively or negatively influences journalists' perception and thereby media coverage. Nevertheless, since past research indicates a significant impact of CSR fit on the perception of organizations and their CSR initiatives one can assume that this relationship is also valid for journalists thereby impacting the aspects

selected and highlighted by the media professionals. This leads to following sub-research question:

Research Question 2:   How does the degree of internal CSR fit of CSR initiatives influence the framing of the media coverage on the organization and its CSR initiatives?

3. METHOD

The corpus included into this research consisted of 513 English newspaper and magazine articles which reported on an organization's CSR initiatives. There were two studies conducted in order to ascertain the effect of internal CSR fit on media coverage. First, an expert review on the degree of internal CSR fit of the CSR initiatives presented in these news articles was performed. Second, a quantitative content analysis of these news articles measured the tone of voice and framing of the media coverage. In the analysis the data retrieved from both studies was combined in order to determine the relationship between internal CSR fit and media coverage.

3.1 Expert Review: Internal Corporate Social Responsibility Fit

In order to determine the degree of internal CSR fit as defined by Yuan et al. (2011) an expert review was conducted. First, the CSR initiatives presented in the news articles involved in this study were listed in an excel table and grouped according to the organization pursuing the CSR initiatives (see Appendix 4). The descriptions of these CSR initiatives were copied from the news articles and it was tried to leave out any evaluative language, so that the descriptions were as neutral as possible. Because some articles included more than one CSR initiative, there were (n=547) cases that had to be assessed. In a second preparing step each company's website was consulted in order to retrieve a description of the organizations' core business. If there could not be found a summarizing description on the website itself, the free encyclopedia Wikipedia was consulted. All these descriptions were also copied into the excel table next to the CSR initiatives.

Based on the definition of the different degrees of internal CSR fit two experts categorized the fit between the CSR initiative and the organization in one of the four categories – positioning, thickening, patching and born CSR (see Figure 2.1 and Table 2.2). While the first expert was the researcher conducting the overall project, the second researcher was specifically involved for this substudy. During a first meeting between the first and the second expert, the former introduced the later to the research context, provided him with a hand-out summarizing the definitions of internal CSR fit (see Appendix 5) and both experts together evaluated about 20 initiatives in order to agree on how to categorize them.

Table 3.1: Inter-coder Reliability for the Expert Review

Number of CSR Initiatives Evaluated	Kappa
155	.333
153	.911
399	.357
399	.922
547	.774
547	.922

After that, the two experts stepwise evaluated the CSR initiatives independently (see Table 3.1). In a first step they evaluated 155 initiatives resulting in a Cohen's kappa of .333. After this first round the two experts discussed those cases where discrepancies occurred and tried to achieve agreement. They decided to exclude two initiatives from the analysis, because these were not considered to be CSR activities, and adapted their evaluations if agreement could be achieved. This resulted in a Cohen's kappa of .911. Next, in a second step both experts evaluated additional 246 initiatives. For the 399 initiatives, which consisted of the 153 initiatives categorized before and the 245 initiatives newly evaluated, a Cohen's kappa of .357 was reached. After the discussion of discrepancies and the adaption of the evaluations the Cohen's kappa increased to .922. In the third and last step further 148 initiatives were evaluated independently and all 547 initiatives together reached a Cohen's kappa of .774. This value increased to .922 after having discussed the discrepancies in the last 148 initiatives and having adapted the evaluations.

Finally, in those cases where no agreement between the first or second expert could be achieved a third expert was consulted. In a meeting between the first and the third expert, this third expert was also provided with the hand-out summarizing the definitions of internal CSR fit (see Appendix 5) and introduced to the research context. During the meeting the third expert gave advice on how to categorize those cases of disagreement; for example if an initiative was categorized as positioning by the first coder and categorized as thickening by the second coder, the third coder explained which category was more suitable according to him. Moreover, the third expert advised to exclude three initiatives from the analysis because he did not consider them to be CSR, so that finally only (n=544) CSR initiatives were included in the analysis. All in all the consultation of this third expert made it possible to assign one specific degree of internal CSR fit to each CSR initiative.

3.2 Content Analysis: Media Coverage

Content analysis is a method that enables to analyze communication data in a systematic, objective and quantitative way (Neuendorf, 2002). These characteristics make the method suitable in order to identify how CSR is covered in the news articles involved in this study. These news articles were coded with a code manual consisting of 26 different codes (see Table 3.2 and Appendix 1 for the full code manual).

The first part of the code manual included descriptive information on the material coded and the organization presented in the news article. Here, the classification of the industry was based on the Industry Classification Benchmark (FTSE International Limited, 2011), a comprehensive industry classification system owned by FTSE International.

In addition, the second part focused on the CSR initiatives presented in the investigated news articles. The structure of this part is based on the Ethos Indicators (Ethos Institute, 2007), which is an instrument developed by the Ethos Institute in Sao Paulo in order to indicate the degree and area of CSR an organization participates in. According to this instrument CSR can be divided into seven different concepts: value, transparency and governance; workforce; environment; suppliers; consumers and customers; community and government and society (see Table 2.1). These categories were used to categorize the CSR initiatives described in the news articles.

Table 3.2: Topics of Code Manual

Category	Sub-category	Definition	Kappa
(1) Descriptive Information	Organization	Descriptive information about the organization presented in the article: - Name of organization - Country of organization - Industry of organization	.756
	Article	Descriptive information about the newspaper / magazine and the article: - Name of newspaper / magazine - Country of newspaper / magazine - Number of words - Number of CSR initiatives	
(2) CSR Initiatives	Values, transparency, and governance;	Activities targeted at the incorporation of values in the organizational structure in order to increase transparency and achieve ethically correct governance.	.740
	Workforce;	Activities targeted at the well-being of the workforce.	.753
	Environment;	Activities targeted at the well-being of the environment.	.732
	Suppliers;	Activities targeted at the well-being and responsible behavior of suppliers.	1.000
	Consumers and customers;	Activities targeted at the well-being of consumers and customers.	.738
	Community;	Activities targeted at the well-being of the community.	.700
	Government and society	Activities supporting ethically correct relationships with government and overall society.	.729
(3) Valence	Tone of voice	Overall tone of the article evaluated as positive, neutral or negative	.733
	Holistic CSR Frames	Holistic CSR frames as defined by Tench et al. (2007) (see Table 2.3) - Conformist - Cynic - Realist - Optimist - Strategic idealist	.711

	CSR Frame Variables	- Intention to follow others: The organization mainly follows the example of others in order to not be left behind concerning CSR.	1.000
		- Intention self- interest: The organization mainly participates in CSR for self-interested purposes.	.738
		- Intention stakeholders' pressure: The organization mainly participates in CSR because of stakeholder pressure and in order to satisfy these needs.	.790
		- Intention force for good: The organization mainly uses CSR for its own sake, for an inherent desire, as force for good.	.879
		- Change: Organizational change with regard to the implementation of the CSR initiatives	.715
		- Cost vs. investment: Whether the organization perceives CSR initiatives as cost or investment	.758
		- Engagement: Degree of organizational engagement in the CSR initiatives	.736
		- Judgment: Overall judgment of the CSR initiatives	.735

The third part of the code manual concerned how the media presented the CSR initiatives and the organization. First, it was evaluated whether the overall tone of voice of the news articles was positive, neutral or negative. Second, the CSR frames as defined by Tench et al. (2007) (see Table 2.3) – conformist, cynic, realist, optimist and strategic idealist – were coded. "Coding holistic frames is one of the major threats to reliability in frame analysis" (Matthes & Kohring, 2008, p. 264) and Matthes and Kohring (2008) further assume that

> a frame consists of several frame elements, and each frame element consists of several content analytical variables. As stated above, we assume that some of these different variables systematically group together in a specific way, thereby forming a certain pattern that can be identified across several texts in a sample. These patterns we call frames. (Matthes & Kohring, 2008, p. 264)

Therefore, the CSR frames (Tench et al., 2007) were coded in two different ways (see Table 3.2). First, the five frames were coded as whole coherent concept meaning that Tench's et al. (2007) definitions of each frame (Table 2.3) was provided in the code manual and the coder had to decide which frame was prevalent in the news article (see Appendix 1, code 26). If no frame could be identified, the coder had the opportunity to indicate this by choosing the option 'none'.

Second, in order to overcome possible reliability problems, as considered by Matthes and Kohring (2006), the CSR frames were split into certain variables which were coded separately (see Table 3.2 and Appendix 2). These variables were identified by analyzing Tench's et al. (2007)

definitions of the five CSR frames. In each frame a specific intention with which an organization was perceived to pursue their CSR activities could be identified. These intentions ranged from following other organizations in order to not be left behind, self-interest, stakeholder pressure to using CSR for its own sake. The four intentions were each added as separate code to the code manual (see Appendix 1, code 18-21) and it had to be indicated whether the intention was described in the news article or not. Furthermore, in each of the five CSR frames some form of organizational change caused by the implementation of the CSR initiatives was described. This organizational change could be identified to take three different forms: perceptual change – only how the organization is perceived changes rather than its core operations, incremental change – the organization changes incrementally step by step, and substantial change – the organization changes deeply, its core is involved (see Appendix 1, code 22). Concerning organizational change it had to be indicated which form of organizational change was described in the news article. If no form of change was prevalent this could be made clear by choosing the option 'not specified'. Moreover, each CSR frame as described by Tench et al. (2007) indicated whether the organization perceived CSR as cost or investment (see Appendix 1, code 23). The organizations were either described to perceive CSR simply as cost, as cost necessary to achieve improvement or as investment. For this code it had to be chosen between these three different options and the option 'not specified'. In addition, the five CSR frames indicated whether the organizations were perceived to show low or active engagement with regard to their CSR (see Appendix 1, code 24). If the news article did not specify the organization's engagement the coder could chose the option 'not specified'. Finally, all five CSR frames delivered a judgment on the organization and their CSR (see Appendix 1, code 25). While the strategic idealist and optimist frame delivered a positive, the realist frame delivered a neutral and the cynic and conformist frame delivered a negative judgment on the organization and its CSR. For this code it had to be indicated whether the news article delivered a positive, neutral, negative or no judgment.

In order to validate the instrument two coders independently coded 10% of the sample. After three rounds of coding and several minor adaptions the final version of the code book was validated with each categorical code reaching a Cohen's kappa of at least 0.7 (see Table 3.2).

3.3 Sample

"LexisNexis® is a leading global provider of content-enabled workflow solutions designed specifically for professionals in the legal, risk management, corporate, government, law enforcement, accounting, and academic markets" (LexisNexis®, 2013). Via this data base (n=2455) English news articles published between 22nd February, 2013 and 23rd May, 2013 were selected. The search criteria leading to this selection were the search term Corporate Social Responsibility, two additional index terms – company activities or management – and the sources of the material – newspapers and magazines. While magazines are published only periodical and attract a more specialized readership, newspapers are still one of the most significant mass media today, appear daily and have a high circulation (Kipphan, 2001). These two kinds of sources are selected because they are expected to reflect the public discourse on CSR at two essential levels – people actively interested in topics such as CSR (magazines) and society at large (newspapers). In addition, the index terms company activities or management were added in order to limit the output of the search inquiry and increase the

likelihood that news articles describing specific organizations' CSR activities were included.

In order to draw a suitable sample for this research all (n=2455) news articles were read through. News articles focusing on one single company, which was described to pursue one or several CSR initiatives, were included in the final sample, while news articles reporting about e.g. CSR in general, reporting about several companies or not describing specific CSR initiatives were excluded from the sample. Furthermore, news articles which could be identified as press releases (e.g. written in first person perspective) and repetitions of the same news article were excluded from the final sample. This resulted in a final sample of (n=513) news articles which ranged from short descriptions to extensive reports on an organization's CSR initiatives. On average the news articles contained approximately 378 words (M = 378.42, SD = 192.12) and came from 39 different countries (see Appendix 3, Table A.3) with India (24.8%), Nigeria (9.6%), Pakistan (9.2%) and Sri Lanka (5.7%) representing the biggest portion of the sample. The country of origin of the newspapers and magazines was not considered as a selection criterion because this research sought to determine the effect of internal CSR fit independent of cultural background.

4. RESULTS

The influence of internal CSR fit on media coverage is analyzed via several binary logistic regression analyses. First, the predictive power of the different degrees of internal CSR fit – positioning, thickening, patching and born CSR – with regard to the tone of voice of the media coverage is tested. Second, it is examined whether internal CSR fit predicts the CSR frames. Finally, the relationship between internal CSR fit and the single CSR frame variables is investigated. Before describing these statistical tests in detail, some general descriptive statistics are provided.

4.1 Descriptive Statistics

Looking at the percental composition of the data several interesting observations can be made. With regard to the different degrees of internal CSR fit (see Table 4.2) it becomes clear that most CSR initiatives are categorized as positioning, the lowest degree of CSR fit (41.3%). Consecutively thickening, patching and born CSR follow (31.2%, 19.1% and 8.4% respectively) with born CSR being the least frequent category of CSR fit. In contrast, the tone of voice of the articles (see Table 4.3) reveals an opposite pattern meaning that a negative tone of voice is least frequent (5.8%) while a positive tone of voice is most frequent (73.7%). A similar observation can be made when it comes to the different CSR frames (see Table 4.1). While the two most negative frames, conformist and cynic (1.0% and 3.1% respectively) are least present within the news articles, most often the second most positive frame, optimist (38.4%), is used. In addition, one also has to consider that in nearly one quarter of the cases it was not possible to assign a certain CSR frame (24.4%).

Taking these observations together it can be stated that there is an unequal distribution of the different categories of the three variables – CSR frames, CSR fit and tone of voice. Concerning the independent variable the frequency of cases decreases the greater the degree of internal CSR fit, while for the dependent variable of tone of voice the frequency of cases increases the more positive the tone of voice. Regarding the dependent variable of CSR frames it is noticeable that the two negative frames – cynic and conformist – have a very low frequency compared to the other frames.

Table 4.1: CSR Frame in %

CSR Frame	
Optimist	38.4%
None	24.4%
Realist	18.5%
Strategic Idealist	14.6%
Cynic	3.1%
Conformist	1.0%

Table 4.2: CSR Fit in %

CSR Fit	
Positioning	41.3%
Thickening	31.2%
Patching	19.1%
Born CSR	8.4%
* Based on rounded average CSR fit per article	

Table 4.3: Tone in %

Tone of Voice	
Positive	73.7%
Neutral	20.5%
Negative	5.8%

4.2 The Impact of Internal CSR Fit on Tone of Voice

Before conducting a binary logistic regression analysis on the predictive effects of the four different degrees of internal CSR fit – positioning, thickening, patching and born CSR – on the three categories of tone of voice – positive, neutral and negative – Pearson's chi-square test or Fisher's exact test was used in order to determine the correlations between the categorical variables (see Appendix 7, Table A.10). Fisher's exact test was used when there were expected cell counts less than five. Significant correlations could only be identified for positioning and neutral tone and patching and neutral tone (see Appendix 7, Table A.10). Therefore, a binary logistic regression was performed to ascertain the effects of positioning and patching on the likelihood that a news article has a neutral tone of voice. The logistic regression model was statistically significant, $\chi^2(2) = 8.661$, $p < .05$. The model explained 2.6% (Nagelkerke R^2) of the variance in positive tone of voice and correctly classified 79.5% of cases. However, none of the two predictor variables was statistically significant (see Table 4.4).

Table 4.4: Binary Logistic Regression for CSR Fit and Tone

Tone	Predictor	B(SE)	Wald	Odds ratio
Neutral	Positioning	-.419	3.091	.657
	Patching	.501	1.972	1.651

*p < .05, **p < .01, ***p < .001

Based on these results it becomes clear that the degree of internal CSR fit of CSR initiatives does not significantly predict the tone of voice of the media coverage on the organization and its CSR initiatives.

4.3 The Impact of Internal CSR Fit on CSR Frames

As a first step again Pearson's chi-square test or Fisher's exact test was conducted in order to identify the correlations between the four different degrees of internal CSR fit – positioning, thickening, patching and born CSR – and the six different CSR frames – none, conformist, cynic, realist, optimist and strategic idealist (see Appendix 8, Table A.11). Fisher's exact test was used when there were expected cell counts less than five. When a significant correlation between one or more degrees of internal CSR fit and a CSR frame was identified, for each CSR frame a binary logistic regression was conducted (see Table 4.5).

After having conducted these binary logistic regressions for those degrees of internal CSR fit significantly predicting a certain CSR frame an additional binary logistic regression was conducted in order to control whether third underlying factors may impede these significant relationships (see Appendix 8, Table A.13). Here those CSR initiatives, industry categories and countries significantly correlated with both the degree of internal CSR fit (see Appendix 6) and the frame (see Appendix 8, Table A.12) were included as additional predictors into the analysis. Controlling for these underlying influences three out of the four significant predictive effects were eliminated (see Table 4.5 and Appendix 8, Table A.13), so that two significant predictive effects remained (see Figure 4.1).
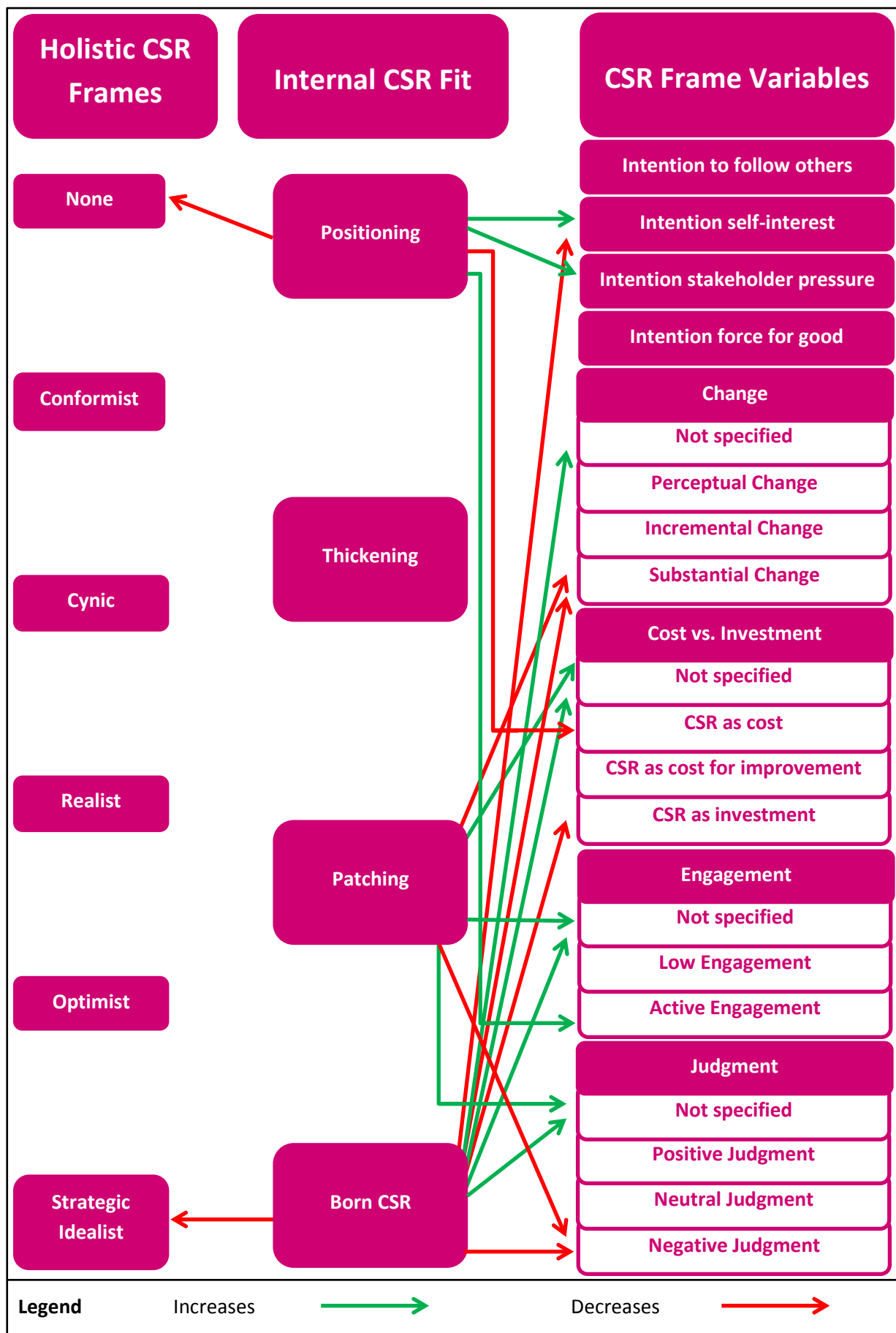
Figure 4.1 The Effects of Internal CSR Fit on Framing

Table 4.5: Binary Logistic Regression for CSR Fit and CSR Frames

Holistic CSR Frame	Predictor	B(SE)	Wald	Odds ratio
None	Positioning	-.813***	12.594	.443
	Patching	.533	2.243	1.704
Realist	[a]Positioning	.513*	4.509	1.671
Optimist	[a]Born CSR	.780*	4.367	2.181
Strategic Idealist	[a]Positioning	.830**	7.506	2.294
	Born CSR	-9.85**	7.451	.373

*p < .05, **p < .01, ***p < .001   [a]Predictive effect disappeared when including additional predictors significantly correlated with the independent variable and the predictor.

First, the binary logistic regression analysis performed in order to test the effects of positioning and patching on the likelihood that no frame was applied in the news articles was statistically significant, $\chi^2(2) = 23.920$, $p < .0005$. The model explained 6.8% (Nagelkerke R^2) of the variance in whether any or no frame was applied and correctly classified 75.6% of cases. Only positioning was a significant predictor and the odds ratio indicated that when the CSR initiatives were classified as positioning, it was more likely that any CSR frame but none is applied in the news articles. In addition, the binary logistic regression analysis conducted in order to ascertain the effects of positioning and born CSR on the likelihood that the strategic idealist frame was applied in the news articles was statistically significant, $\chi^2(2) = 20.375$, $p < .0005$. The model explained 6.9% (Nagelkerke R^2) of the variance in realist frame and correctly classified 85.4% of cases. Since the effect of positioning was impeded by underlying third factors, only born CSR was a significant predictor that decreased the likelihood of the application of the strategic idealist frame in the news articles.

Taking these observations together it can be stated that internal CSR fit of CSR initiatives does not strongly predict the framing of the media coverage on the organization and its CSR initiatives. Only two significant predictive effects were found and the variance in the frames explained by the predictors was very low (Nagelkerke R^2 about 7%). While the first significantly predictive effect simply showed that positioning increased the likelihood that any of the five frames was applied in the news article, the second significantly predictive effect reveals that the high degree of internal CSR fit – born CSR – decreased the likelihood of the application of the most positive frame – strategic idealist. Therefore, this second effect indicates a negative impact of internal CSR fit on the framing in the news articles. In conclusion one can say that a slightly negative effect of internal CSR fit on the framing of the media coverage was found.

4.4 The Impact of Internal CSR Fit on CSR Frame Variables

Since the CSR frames were measured in two different ways – as whole coherent concepts and as single CSR frame variables which were coded separately – the single aspects of the CSR frames were also considered in the analysis. First, again Pearson's chi-square test or Fisher's exact test was conducted in order to identify the correlations between the four different degrees of internal CSR fit – positioning, thickening, patching and born CSR – and the CSR frame variables – intention to follow

others, intention self-interest, intention stakeholder pressure, intention force for good, change, cost vs. investment, engagement and judgment (see Appendix 9, Table A.14 to A.18). Fisher's exact test was used when there were expected cell counts less than five. Second, for those combinations with a significant relationship a binary logistic regression was conducted. Third, for those degrees of internal CSR fit significantly predicting certain CSR frame variables an additional binary logistic regression was conducted in order to control whether third underlying factors such as industry, type of CSR initiative or country may impede these significant relationships (see Appendix 9, Table A.21). Table 4.6 and Figure 4.1 summarize the significant relationships between internal CSR fit and the CSR frame variables (see Appendix 9, Table A.19 for complete table including effects impeded by underlying third factors).

Table 4.6: Binary Logistic Regression for CSR Fit and CSR Frame Variables

Dependent Variable	Predictor	B(SE)	Wald	Odds ratio
Intention self-interest	Positioning	.819*	5.834	2.269
	Born CSR	-1.262**	10.999	.283
Intention stakeholder pressure	Positioning	2.840**	7.365	17.108
Change				
Not specified	Born CSR	1.189**	10.917	3.283
Substantial change	Patching	-1.008**	11.877	.365
	Born CSR	-1.742***	22.233	.175
Cost vs. investment				
Not specified	Patching	.532*	4.158	1.702
	Born CSR	.803*	4.928	2.233
CSR as cost	Positioning	-1.167*	5.403	.311
CSR as investment	Born CSR	-.875**	6.868	.417
Engagement				
Not specified	Patching	.789*	6.468	2.201
	Born CSR	.935*	4.397	2.547
Active	Positioning	.659**	9.448	1.933
Judgment				
Not specified	Patching	1.090*	5.320	2.975
	Born CSR	2.098*	4.114	8.149
Negative	Patching	-1.639*	3.930	.194
	Born CSR	-2.092*	5.598	.123

*$p < .05$, **$p < .01$, ***$p < .001$

Taking a closer look at the impacts internal CSR fit has on the different CSR frame variables several interesting observations can be made. First, one has to notice that thickening as degree of internal CSR fit does not significantly predict any CSR frame variable.

Second, the analyses reveal that when a CSR initiative was categorized as patching or born CSR, the news articles were less likely to specify the CSR frame variables change, cost vs. investment,

engagement and judgment (see Table 4. 6 and Figure 4.1). Considering these relationships in detail seven significant influences could be identified. Three binary logistic regressions revealed that patching and born CSR decreased the likelihood that news articles specified whether the organizations perceive the CSR initiatives as cost or investment (χ^2(3) = 12.680, p < .0005, Nagelkerke R^2 = 3.3%, 56.3% of cases correctly classified), the likelihood that news articles specified the degree of organizational engagement in the CSR initiatives (χ^2(3) = 36.341, p < .0005, Nagelkerke R^2 = 9.4%, 64.9% of cases correctly classified) and the likelihood that news articles delivered a judgment on the CSR initiatives (χ^2(3) = 21.486, p < .0005, Nagelkerke R^2 = 7.2%, 84.8% of cases correctly classified). Considering organizational change only born CSR decreased the likelihood that the news articles specified the degree of organizational change with regard to the implementation of the CSR initiatives (χ^2(3) = 54.862, p < .0005, Nagelkerke R^2 = 14%, 68.8% of cases correctly classified). These observations emphasize that CSR initiatives categorized as patching and especially born CSR are less frequently framed in terms of these CSR frame variables in the media coverage.

Third, there could be identified positive influences of internal CSR fit on the CSR frame variables intention self-interest, intention stakeholder pressure and engagement (see Table 4. 6 and Figure 4.1). The binary logistic regression on the organizational intention self-interest revealed that while positioning increases, born CSR decreases the likelihood that the news articles mentioned self-interest as an organization's intention for pursuing the CSR initiatives (χ^2(3) = 31.881, p < .0005, Nagelkerke R^2 = 10.3%, 84% of cases correctly classified). Furthermore, the binary logistic regression on stakeholder pressure as organizational intention made clear that positioning increases the likelihood that the news articles mentioned stakeholder pressures as an organization's intention for pursuing the CSR initiatives (χ^2(3) = 32.781, p < .0005, Nagelkerke R^2 = 16.3%, 93.6% of cases correctly classified). Looking at the judgments delivered by the news articles the binary logistic regression found that patching and born CSR both decrease the likelihood of a negative judgment (χ^2(3) = 15.256, p < .005, Nagelkerke R^2 = 13.9%, 97.5% of cases correctly classified). These observations all point in the same direction, namely a positive influence of a high internal CSR fit on the framing in the news articles. While the lowest degree of internal CSR fit (positioning) increased the likelihood that the organizational intentions stakeholder pressures and self-interest are mentioned – aspects that may portray organizations in a negative way – the two highest degrees of internal CSR fit (patching and born CSR) decreased the likelihood of a negative judgment on the organization and its CSR initiatives in the news articles. In conclusion one can say that in these cases a high internal CSR fit led to a more positive and a low internal CSR fit led to a more negative representation of the organizations and their CSR in the news articles.

Fourth, there could be identified negative influences of internal CSR fit on the CSR frame variables change, cost vs. investment and engagement. The binary logistic regression on substantial change showed that patching and born CSR decreased the likelihood that the news articles described the organizations to change substantially with regard to their CSR initiatives (χ^2(3) = 76.354, p < .0005, Nagelkerke R^2 = 21.8%, 80.9% of cases correctly classified). In addition, the binary logistic regression on whether CSR is perceived as cost revealed that positioning decreases the likelihood that news articles describe organizations to perceive their CSR initiatives as cost (χ^2(1) = 5.897, p < .05, Nagelkerke R^2 = 4.2%, 96.3% of cases correctly classified). Furthermore, the binary logistic regression on whether CSR is perceived as investment made clear that born CSR decreases the

likelihood that news articles describe organizations to perceive their CSR initiatives as investment (χ^2(2) = 20.952, p < .0005, Nagelkerke R^2 = 5.6%, 69.8% of cases correctly classified). Finally, the binary logistic regression on active engagement showed that positioning increased the likelihood that the news articles described organizations to actively engage in their CSR initiatives (χ^2(3) = 28.608, p < .0005, Nagelkerke R^2 = 7.3%, 62.2% of cases correctly classified). All these observations indicate a negative influence of internal CSR fit on the framing in the news articles. The lowest degree of internal CSR fit (positioning) increased the likelihood that organizations were described to actively engage in their CSR initiatives – an aspect clearly highlighting a positive description of the organization – and decreased the likelihood that organizations were described as perceiving CSR as cost, what would put the organizations in a negative light. Moreover, the two highest degrees of internal CSR fit (patching and born CSR) decreased the likelihood that news articles described organizations to change substantially as a result of their CSR and the highest degree of internal CSR fit (born CSR) decreased the likelihood that organizations were described to perceive their CSR initiatives as investment. These two favorable aspects were less likely to be present within media coverage when the CSR initiatives had a high internal CSR fit. In conclusion one can say that in these cases a high internal CSR fit led to a more negative and a low internal CSR fit led to a more positive representation of the organizations and their CSR in the news articles.

Summarizing these observations one can state that internal CSR fit of CSR initiatives does not strongly predict the CSR frame variables present in the media coverage on the organization and its CSR initiatives. First, most relationships between internal CSR fit and the CSR frame variables were not significant. Second, in general the variance in the dependent variables explained by the predictors was very low. Nevertheless there could be identified significantly predictive effects of internal CSR fit on particular CSR frame variables.

4.5 CSR Frames and CSR Frame Variables

Since the different CSR frames were measured in two different ways – as whole coherent concepts and as single CSR frame variables which were coded separately – it was investigated whether these two different approaches coincide with each other. Only the relationships between the strategic idealist frame and the CSR frame variables was investigated, because this is the only CSR frame significantly predicted by internal CSR fit (see Figure 4.1 and Table 4.5). When the strategic idealist frame is prevalent the news articles are expected to describe the organization's intention for pursuing its CSR initiatives as 'force for good'. In addition, the news articles are expected to describe the organization to change substantially, perceive its CSR as investment and engage actively in its CSR initiatives. In general, when the strategic idealist frame is applied, the news articles are expected to deliver a positive judgment on the organization and its CSR (see Appenidx 2, Table A.2 for expectations).

In order to find out whether these expectations can be confirmed Pearson's chi-square test was used (see Table 4.7). The results revealed that all five CSR frames variables are significantly associated with the strategic idealist frames. When the strategic idealist frame was applied in a news article, it was 8.407 times more likely that the organization was described as pursuing its CSR initiatives as force for good and it was 10.603 times more likely that the organization was described

to change substantially. In addition, a strategic idealist frame was significantly associated with the description that an organization perceives its CSR as investment (11.239 times more likely) and that the organization actively engages in its CSR initiatives (31.242 times more likely). Finally, a news article using the strategic idealist frame was 48.773 times more likely to deliver a positive judgment on the organization and its CSR .

Table 4.7: Pearson's Chi-Square Test for Strategic Idealist Frame and CSR Frame Variables

Strategic Idealist Frame	Pearson's Chi-Square Test		Odds ratio*
	Value	p	
Intention force for good	12.054	.001	8.407
Substantial change	93.171	.000	10.603
CSR as investment	81.152	.000	11.239
Active engagement	50.476	.000	31.242
Positive judgment	41.995	.000	48.773

* see Appendix 10 for calculations.

Taking these observations together it can be stated that both approaches to measuring the framing in the news articles coincide well in the case of the strategic idealist frame, because the single CSR frame variables reflect this frame as expected.

5. DISCUSSION

5.1 Theoretical Conclusions and Contributions

The main motivation for conducting this research were the counterproductive effects that organizations may encounter when they seek to fulfil their new role in society and engage in CSR. While stakeholders would like to know more about the organizations' CSR activities, "too much effort to create awareness can have a boomerang effect as stakeholders become cynical and skeptical" (Coombs & Holladay, 2012, p. 111) and CSR activities can lead to legitimacy destruction when one or several external stakeholders perceive these activities as window-dressing. In face of these possible obstacles and the central role the media play in the public discourse on CSR (Buhr & Grafström, 2006; Wang, 2007; Zhang & Swanson, 2006), internal CSR fit seemed to be an interesting concept, because it focuses on the relevance of CSR in terms of the organizations' core business (Yuan et al., 2011). Since past research indicates a significant effect of internal CSR fit on the public perception (Becker-Olsen et al., 2006; Bloom et al., 2006; Drumwright, 1996; Ellen et al., 2000; Elving, 2012) and the media, as independent monitor of organizational activities (Zhang & Swanson, 2006), have a great responsibility in informing the public in an adequate way, it was expected that internal CSR fit would influence the way in which the media present organizations and their CSR activities.

The results retrieved in this study do not confirm these expectations. First, taking a closer look at Yuan's et al. (2011) conceptualization of internal CSR fit, the analyses showed that the second lowest dimension (thickening) did not significantly predict any of the variables – neither those related to tone of voice nor those related to framing. The insignificance of this dimension of internal CSR fit may indicate that a conceptualization of internal CSR fit with three different dimensions may be more useful and relevant than a conceptualization consisting of four different dimensions.

Second, one has to mention that a low internal CSR fit is prevalent within most organizations which are described in the news articles involved in this study. While for most organizations their CSR activities are not central to the firm's strategy and operations, and do not exert much influence on the firm's future development" (Yuan et al., 2011, p. 83) the minority has incorporated CSR as a crucial part of their operations from the beginning of their existence.

Third, in line with Buhr's and Grafström's (2006) findings most news articles had a positive tone of voice. However, internal CSR fit did not significantly predict the tone of voice of the news articles. Whether the CSR initiatives had a high or low internal fit with the organizations' core business did not impact whether the tone of voice was positive, neutral or negative. With regard to the frames applied in the news articles, one weak, negative, predictive effect could be identified. When a CSR initiative had the highest degree of internal CSR fit (born CSR), the likelihood decreased that the most positive frame (strategic idealist) was applied in the news articles. These observations make clear that internal CSR fit does not have a strong influence on the media coverage on organizations and its CSR initiatives. While there is no impact on tone of voice, the influence of internal CSR fit on the framing of the media coverage is slightly negative. These are important new insights because to date there was done little research on the relationship between internal CSR fit and media coverage. In their role as independent monitor of organizations' activities (Zhang &

Swanson, 2006) and channel through which the public perceives many societal issues (Andsager & Smiley, 1998) the media were expected to reflect the organizational behaviors of CSR integration in their coverage. However, it seems that internal CSR fit is not a central factor determining how journalists present organizations and their CSR to the public.

Moreover, these outcomes are not in line with past research which indicates that CSR fit impacts the public perception of an organization and its CSR activities (Becker-Olsen et al., 2006; Bloom et al., 2006; Drumwright, 1996; Ellen et al., 2000; Elving, 2012). Since these studies investigated the influence of CSR fit on public perception and these effects were not confirmed one can conclude that when it comes to media coverage different processes than those relevant for public perception are prevalent. In the production of media coverage other factors may play such a central role that they distract journalists from reflecting organizations' integration of CSR in their produced coverage. For example, Kiousis, Popescu and Mitrook (2007) found "a positive correlation between public relations messages tone and media coverage tone" (Kiousis et al., 2007, p. 161). This might indicate that the tone of voice prevalent in public relations messages may influence the tone of voice of the media coverage thereby leading to a favorable presentation of organizations in the media.

Although there was found just one weak, predictive effect of internal CSR fit on the framing of the media coverage, both several positive and negative effects of internal CSR fit on the single CSR frame variables could be identified. While internal CSR fit did not have extensive influences on the CSR frames as a whole, some aspects of these CSR frames were positively and others negatively impacted by internal CSR fit. This confirms the contradictory findings on the influence of CSR fit (see paragraph 2.4.1) with some studies pledging for (Becker-Olsen et al., 2006; Elving, 2012) and others pledging against a high degree of CSR fit (Bloom et al., 2006; Drumwright, 1996; Ellen et al., 2000). In accordance with past literature which identified a positive effect of internal CSR fit (Becker-Olsen, Cudmore, & Hill, 2006; Elving, 2012), the analyses revealed a positive effect of internal fit on the CSR frame variables 'intention self-interest', 'intention stakeholder pressure' and 'judgment'. On the one side the lowest degree of internal CSR fit (positioning) increased the likelihood that the organizational intentions stakeholder pressures and self-interest are mentioned – aspects that may portray organizations in a negative way. On the other side the two highest degrees of internal CSR fit (patching and born CSR) decreased the likelihood of a negative judgment on the organization and its CSR initiatives in the news articles. In conclusion one can say that in these cases a high internal CSR fit led to a more positive and a low internal CSR fit led to a more negative representation of the organizations and their CSR in the news articles.

Moreover, supporting the findings on a negative effect of CSR fit (Bloom, Hoeffler, Keller & Meza, 2006; Drumwright, 1996; Ellen et al., 2000), a negative influence of internal CSR fit on the CSR frame variables 'cost vs. investment', 'change' and 'engagement' was found. The lowest degree of internal CSR fit (positioning) increased the likelihood that organizations were described to actively engage in their CSR initiatives – an aspect clearly highlighting a positive description of the organization. In addition, the lowest degree of internal CSR fit decreased the likelihood that organizations were described as perceiving CSR as cost, what would put the organizations in a negative light. Furthermore, the two highest degrees of internal CSR fit (patching and born CSR) decreased the likelihood that news articles described organizations to change substantially as a result

of their CSR and the highest degree of internal CSR fit (born CSR) decreased the likelihood that organizations were described to perceive their CSR initiatives as investment. In conclusion one can say that in these cases a high internal CSR fit led to a more negative and a low internal CSR fit led to a more positive representation of the organizations and their CSR in the news articles. Taking these observations together, on the one side it can be concluded that high internal CSR fit may lead to a more positive presentation of the organizational intentions for pursuing CSR in the media coverage. In addition, high internal CSR fit may also positively influence the overall judgment delivered in the media coverage. On the other side, high internal CSR fit seems to negatively influence the presentation of organizational engagement, organizational change and whether the organization perceives its CSR as cost or investment in the media coverage.

All in all one can state that the relationship between internal CSR fit and the presentation of organizations and their CSR in the media is rather weak. While internal CSR fit does not impact the tone of voice of the media coverage, it weakly predicts the framing in the news articles. In addition, there are single influences of internal CSR fit found on separate aspects of the frames applied in the media. The identified impacts are statistically weak and point in two opposite directions with some pledging for a positive and the others pledging for a negative influence of a high degree of internal CSR fit. Since the negative impacts slightly outweigh the positive impacts it might be concluded that high internal CSR fit has a weak, negative influence on the framing of the media coverage. However, one has to consider that whether there is a positive or negative impact depends on which specific aspects of the framing is considered, because for some CSR frame variables there was also found a positive impact. Moreover, these outcomes illustrate that internal CSR fit may not be a central factor determining how journalists present organizations and their CSR to the public.

5.2 Methodological Limitations

There are several methodological limitations which have to be considered when interpreting the results of this study and should be eliminated when conducting future research. First, the composition of the sample of news articles creates some difficulties. First, using the term Corporate Social Responsibility when searching for news articles to be included in this study, many CSR initiatives not explicitly described as such may be ignored. However, searching for additional terms related to CSR (e.g. sustainability, sustainable, socially responsible, philanthropy etc.) would have produced a too large amount of news articles to select from. Nevertheless, one has to consider that different search terms may have led to a different sample.

Furthermore, the cultural background of the newspapers and magazines included is very diverse. While the news articles come from 39 different countries with India representing a remarkable part of the sample (24.8%), the conceptualization of the CSR frames (Tench et al., 2007) was developed based on the perception of British journalists. Since the Anglo cultures significantly differ from e.g. Southern Asia or Arab cultures (House, Hanges, Javidan, Dorfman & Gupta, 2004) the discrepancies between the national, cultural context in which the measured concepts are conceptualized and the national, cultural contexts in which the research is conducted may have impeded possible effects.

In addition, although it was tried to exclude press releases from the sample (e.g. news

articles written in first person perspective) it may not always have been possible to identify and exclude them, so that some press releases still may have been included in the final sample. This may have led to a positively distorted representation of the organizations and their CSR initiatives (Kiousis et al., 2007, p. 161). The problem here is that the borders between press releases and journalists' texts are fluent. It may be possible that in some cases they adopt the press releases word by word and in other cases they partly base their own story on them. Nevertheless, it still is the journalists' decision in how far they base their produced coverage on organizations' press releases.

Moreover, the measurement of the independent variable internal CSR fit via the expert review creates some constraints. The information about the CSR initiatives was taken from the news articles. Although it was tried to keep the descriptions included in the expert review as neutral as possible the valence of the news articles may still have influenced the experts' judgment. In addition, it has to be considered that the information about the companies' core businesses in most cases was taken from the businesses' websites. Since organizations can be expected to seek to present themselves as favorably as possible, these descriptions may also have had an impact on the experts' judgment. However, regarding the fact that a positive tone of voice of the news articles and at the same time the lowest degree of internal CSR fit are most frequent (see Table 4.2 and 4.3), this issue did not seem to be of too much influence on the experts' judgment. Furthermore, the information about the CSR initiatives varied greatly what sometimes made the assignment of a specific degree of internal CSR fit difficult, because there was a lack of information. These limitations may be overcome by measuring the concept of internal CSR fit via a more neutral source of information, e.g. the Dow Jones Sustainability Indices (RobecoSAM, n.d.). However, in the context of this study there was no other source suitable for retrieving information on the organizations' CSR, because it was necessary to evaluate the specific CSR initiatives described in the news articles.

All in all one can say that several of the described methodological limitations resulted from the specific circumstances in which this study was conducted. When interpreting the results of this study these limitations have to be considered.

5.3 Recommendations for Future Research

Based on the theoretical conclusions and methodological limitations some interesting avenues for future research open up. Since the results indicate that the relationship between internal CSR fit and media coverage is rather weak, there are two options: looking for different CSR related factors that may impact media coverage or investigating the weak relationships identified more closely. First, as internal CSR fit did not strongly predict the valence of the media coverage it may be assumed that other processes than those relevant for public perception are prevalent when it comes to media coverage. In order to explore which role internal CSR fit actually plays for journalists it should be focused on the group of media professionals. Identifying the mechanisms and factors that distract them from reflecting internal CSR fit in the media coverage may deliver interesting new insights on how journalists work and deal with the discourse on CSR. Here, Burke and Longsdon (1996) describe some strategy dimensions of CSR that might be relevant for further exploration. Next to centrality, which means "the closeness of fit to the firm's mission and objectives" (Burke & Longsdon, 1996, p.407) and is quite similar to CSR fit, they further mention e.g. voluntarism – "the scope for

discretionary decision-making and the lack of externally imposed compliance requirements" (Burke & Longsdon, 1996, p.407) – and visibility – "observable, recognizable credit by internal and/or external stakeholders for the firm" (Burke & Longsdon, 1996, p.407) – as CSR strategy dimensions. These concepts represent different strategic aspects when it comes to CSR. By exploring whether and how these impact the media coverage of an organization and its CSR, it could be revealed which strategic aspects are especially important and how an organization should design its CSR strategy in order to achieve a positive representation in the media.

Second, the weak effects of internal CSR fit on the framing of media coverage offer some interesting links for future research. Taking an open approach semi-structured interviews could be used in order to explore whether this specific group considers internal CSR fit when publishing material and which consequences this might have on the resulting media coverage. Here, it would also be interesting to scrutinize how the media professionals perceive their role and responsibilities towards the public when it comes to reporting about CSR. Yuan's et al. (2011) conceptualization of internal CSR fit and Tench's et al. (2007) conceptualization of the different CSR frames would build an adequate base for developing the interview questions and an interview guide. Furthermore, the specific influences of internal CSR fit on the single aspects of the CSR frames offer some interesting opportunities for future research. The effects detected in this study were so weak that no strong conclusion could be drawn. However, future research may explore whether there are significant effects of internal CSR fit on the specific aspects of the media coverage. For those elements, where a significant predictive influence of internal CSR fit could be identified (the intention with which an organization pursues its CSR initiatives, organizational change with regard to the implementation of the CSR initiatives, whether the organization perceives CSR initiatives as cost or investment, the degree of organizational engagement in the CSR initiatives and the overall judgment of the CSR initiatives) an own study could be conducted. For example, a similar study than this one could be examine in order to explore whether internal CSR fit impacts how organizational change with regard to the implementation of the CSR initiatives is presented in the media coverage. Here, one should elaborate the concept of organizational change and focus on this specific aspect of the media coverage, so that a detailed exploration of these aspects is guaranteed.

Third, since past research indicates that internal CSR fit influences the public perception and the media clearly codetermine the public discourse on CSR (Zhang & Swanson, 2006; Wang, 2007), it may be interesting to further explore whether and how these two aspects interact with each other and together may impact the public perception of organizations and their CSR. Here, an experimental design investigating how fit vs. misfit and positive vs. negative media coverage influence the public perception of CSR initiatives would be highly relevant. This would result in a 2 x 2 design (see Figure 5.1). A high degree of internal CSR fit could be represented by a CSR initiative deeply integrated in the organization's core business (born CSR) while a CSR misfit could be represented by a CSR initiative characterized by a positioning pattern of CSR adoption (Yuan et al., 2011). Moreover, positive media coverage could be represented by an imaginary news article describing the organization as a strategic idealist, while negative media coverage could be represented by an imaginary news article describing the organization as a conformist.

	Positive Media Coverage	Negative Media Coverage
CSR Fit		
CSR Misfit		

Figure 5.1 Experimental Design

5.4 Practical Implications

Adopting the theoretical insights derived from this research to the practice critical implications for both organizations and the media can be formulated. Apparently the danger of possible counterproductive effects due to an insufficient integration of CSR into organizations' core operations is not a problem. In general, those effects identified in this study are quite weak and the majority of the tone of voice of the media coverage on organizations and their CSR was positive (73.7%). Therefore, organizations can be advised to engage in CSR, no matter whether deeply integrated into their core operations or in a superficial way. Since the perception of CSR in the media seems to be mainly positive, simply pursuing CSR can be expected to increase the likelihood of positive media coverage. Looking at the few cases when organizations and their CSR were presented in a negative way (5.8% negative tone of voice, 3.1% cynic frame, 1% conformist frame), it becomes clear that in many cases this was probably a result of previous, problematic behaviors of the organizations. Some organizations used their CSR initiatives in a responsive manner thereby pursuing CSR in order to compensate for some problematic incidents caused by the organization. Many news articles noticed the organizations' intention but still were quite negative about the organization. This coincides with Heugens' and Dentchev's (2007) findings that CSR activities may lower the organizational legitimacy when consumers suspect organizations to try to compensate for ethical misconduct. Therefore, organizations can be advised to carefully consider the use CSR as compensation for problematic behavior. A well thought through CSR strategy is necessary in order to eliminate negative perceptions by both the media and the public.

Considering the role the media appeared to play within this context one can state that this actor deviated from its expected role within society. As independent monitor representing the publics' interest the media were expected to reflect organizational activities also in terms of CSR integration. However, they did not incorporate these into their coverage – neither via the tone nor the framing. This simply shows that internal CSR fit does not seem to be important to journalists when they report about CSR and participate in the public discourse on this prominent topic. Nevertheless, internal CSR fit is a crucial aspect which definitely should be considered when discussing an organization's CSR. Representing the relevance of an organization's CSR initiatives in terms of its core business, internal CSR fit basically indicates an organization's approach towards its CSR and therefore describes important organizational activities which are also interesting for the general public. Therefore, journalists and all other media professionals can be advised to consider this aspect more strongly when reporting on CSR. In general, they should be more critically when

publishing information about organizations' CSR. A more investigative approach towards journalism which scrutinizes the perspective presented by the organizations could foster a more transparent and honest public communication on the state of CSR. Furthermore, press releases or news articles, which are mainly based on press releases, should be made identifiable as such in order to offer more transparency to the public. A good way to sensitize media professionals for the complexity of CSR would be a form of CSR education for this specific target group. University research centers, that explore the representation and perception of CSR in the media, could try to get in contact with media professionals and enlighten them about the complexity of this popular concept. This would lead to a more critical discussion of the concept in the media and therefore also to a more critical perception by the public.

Finally, those people actively interested in an organizations' CSR can be advised to not only make their judgment dependent upon newspapers or magazines but should seek to consult further more neutral sources in order to get an unbiased picture of these organizational activities.

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APPENDICES

Appendix 1: Code Manual

(1)   Identification number of coder:
(2)   Identification number of article:

The code manual is divided into three parts. The first part focuses on descriptive information on the article and the organization presented. The second part focuses on the CSR initiative presented in the article. The third part finally concerns how the news article presents the CSR initiative and the organization.

(1) Descriptive Information

Label	Definition	Legend	Code	To fill in
Organization				
Name		Fill in the name of the organization	3	
Country		Fill in the country, the CSR initiative is pursued in	4	
Industry	The industry *Oil & Gas* contains companies which: - produce oil & gas including the discovery, sourcing and processing of oil & gas. - offer equipment, services and distribution related to oil & gas such as pipelines. - produce alternative energy, renewable energy equipment and alternative fuels. The industry *Basic Materials* contains companies which: - produce both commodity and specialty chemicals. - produce forestry & paper. - produce / source industrial metals such as aluminum, nonferrous metals, iron and steel. - focus on mining of coal, diamonds, gemstones, gold, platinum & precious metals. The industry *Industrials* contains companies which: - focus on construction & materials such as building materials, fixtures and heavy construction. - offer industrial goods & services such as aerospace & defense, electronic & electrical equipment, industrial	Indicate the industry the organization operates in: (0) Not specified (1) Oil & Gas (2) Basic Materials (3) Industrials (4) Consumer Goods (5) Health Care (6) Consumer Services (7) Telecommu-nications (8) Utilities (9) Financials (10) Technology	5	

	engineering (commercial vehicles & trucks, industrial machinery), industrial transportation (delivery services, marine transportation, railroads, trucking) and support services (business trainings & employment agencies, financial administration, industrial suppliers, water & disposal services).			
	The industry *Consumer Goods* contains companies which: - produce automobiles & parts. - produce beverages & food. - produce personal & household goods such as household products, furniture, home construction, leisure goods (consumer electronics, recreational products, toys), clothing & accessories, footwear, tobacco.			
	The industry *Health Care* contains companies which: - focus on health care equipment & services such as health care providers, medical equipment, medical suppliers. - focus on pharmaceuticals & biotechnology.			
	The industry *Consumer Services* contains companies which: - are food & drug retailers. - are general retailers of apparel, home improvement, and specialized consumer services. - are media such broadcasting & entertainment, media agencies and publishing. - focus on travel & leisure such as airlines, hotels, gambling, recreational services, restaurants & bars, travel & tourism.			
	The industry *Telecommunications* contains companies which: - focus on fixed line telecommunications. - focus on mobile telecommunications.			
	The industry *Utilities* contains companies which:			

	- focus on electricity, both conventional and alternative electricity. - focus on gas, water & multiutilities. The industry *Financials* contains companies which: - are banks. - focus on insurances such as full line insurances, insurance brokers, property & casualty insurances, reinsurances and life insurances. - focus on real estate, both investment & services and investment trusts. - focus on financial services such as asset managers, consumer finance, specialty finance, investment services, mortgage finance. - focus on equity / non-equity investment instruments. The industry *Technology* contains companies which: - produce software & computer services such as internet and software. - produce technology hardware & equipment such as computer hardware, electronic office equipment, semiconductors and telecommunications equipment.		
Article			
Name of newspaper / magazine		Fill in the name of the newspaper / magazine	6
Country of newspaper / magazine		Fill in the country within which the newspaper / magazine is published	7
Length of text in words		Fill in the number of words of the article	8
Number of CSR initiatives	Note: Please only count those initiatives sufficiently described. If there is one dominant CSR initiative and additional initiatives are only mentioned shortly, please code 1. If all initiatives mentioned are described equally detailed, please count all of them.	Fill in the number of CSR initiatives presented in the article	9

(2) CSR Initiatives (as presented in the newspaper article)

Label	Definition	Legend	Code	To fill in
Values, Transparency and Governance	Activities mainly targeted at the incorporation of values in the organizational structure in order to increase transparency and achieve ethically correct governance.	Indicate if the article reports about initiatives related to values, transparency and/or governance: (1) No (2) Yes	10	
Workforce	Activities mainly targeted at the well-being and development of the workforce of the organization. (Example: active participation of workforce for example via volunteering, recruiting, development and education of workforce, but NOT simply monetary donations by the workforce)	Indicate if the article reports about initiatives related to the workforce : (1) No (2) Yes	11	
Environment	Activities mainly targeted at the well-being of the environment.	Indicate if the article reports about initiatives related to the environment: (1) No (2) Yes	12	
Suppliers	Activities mainly targeted at the well-being, development and responsible behavior of suppliers of the organization.	Indicate if the article reports about initiatives related to suppliers: (1) No (2) Yes	13	
Consumers and Customers	Activities mainly targeted at the well-being of consumers and customers of the organization.	Indicate if the article reports about initiatives related to consumers and/or customers: (1) No (2) Yes	14	
Community	Activities mainly targeted at the well-being of the local/regional community of the organization.	Indicate if the article reports about initiatives related to the community: (1) No (2) Yes	15	
Government and Society	Activities mainly supporting ethically correct relationships with the government and overall society. (Example: national issues, broader societal issues)	Indicate if the article reports about initiatives related to government and/or society: (1) No (2) Yes	16	

(3) Valence (as presented within the newspaper article)

Label	Definition	Legend	Code	To fill in
Tone	Overall tone of the article	Indicate the overall tone of the article: (1) Positive (2) Neutral (3) Negative	17	
CSR Frames				
Intention to follow others	The organization mainly follows the example of others in order to not be left behind concerning CSR.	Indicate if the article describes the organization's intention to pursue the CSR initiative as following the example of others: (1) No (2) Yes	18	
Intention self-interest	The organization mainly participates in CSR for self-interested purposes.	Indicate if the article describes the organization's intention to pursue the CSR initiative as self-interest: (1) No (2) Yes	19	
Intention stakeholder pressure	The organization mainly participates in CSR because of stakeholder pressure and in order to satisfy these needs.	Indicate if the article describes the organization's intention to pursue the CSR initiative as satisfaction of stakeholders' needs: (1) No (2) Yes	20	
Intention force for good	The organization mainly uses CSR for its own sake, for an inherent desire, as force for good.	Indicate if the article describes the organization's intention to pursue the CSR initiative as using it as force for good: (1) No (2) Yes	21	
Change	Different kinds of organizational change with regard to the implementation of the CSR initiative: - *Perceptual change:* The organization only changes superficially; only how the organization is perceived changes rather than its core operations (for example monetary donations) - *Incremental change:* The	Indicate how the article describes the organizational change with regard to the implementation of the CSR initiative: (0) Not specified (1) Perceptual change	22	

	organization changes incrementally step by step - *Substantial change:* The organization changes deeply, its core is involved (for example active participation of the workforce)	(2) Incremental change (3) Substantial change		
Cost vs. investment	Different organizational perceptions of the CSR initiatives: - *CSR as cost:* The organization perceives CSR only as a cost (for example if amount of money donated is mentioned) - *CSR as cost for improvement:* The organization perceives CSR as a cost necessary to achieve improvement - *CSR as investment:* The organization perceives CSR as an investment	Indicate how the article describes the organization's perception of the CSR initiative: (0) Not specified (1) CSR as cost (2) CSR as cost for improvement (3) CSR as investment	23	
Engagement	Different degrees of organizational engagement in the CSR initiative: - *Low engagement:* The organization only superficially engages in the CSR initiative - *Active engagement:* The organization actively engages in the CSR initiative	Indicate how the article describes the organization's engagement in the CSR initiative: (0) Not specified (1) Low engagement (2) Active engagement	24	
Judgment	The overall judgment of the CSR initiative(s)	Indicate how the article judges the organization's CSR initiative: (0) Not specified (1) Positive (2) Neutral (3) Negative	25	
Holistic CSR Frame	Different types of CSR frames (consider previous codes when deciding on frame): - *Conformist*: In the conformist orientation organisations are only involved in CSR practice because "everyone else is". These organisations are only following the example of others in order to not be left behind and view it only as a cost, and one which they are not sure of or have considered the real benefits that can be achieved from the practice. - *Cynic*: The cynical orientation perceives companies, organisations, communities, groups and individuals signing up to the CSR agenda for	Indicate which CSR frame is present in the article: (0) None (1) Conformist (2) Cynic (3) Realist (4) Optimist (5) Strategic idealist	26	

	purely self-interested purposes and that real substantive change is limited. For the cynics CSR is a laudable cause but the motives, drivers and determinants of change are business and economic self interest and not any inherent desire to sign up to CSR for its own sake. Change is perceptual rather than substantive and is perhaps best exemplified by the "business of business is to make money" mindset. For cynics CSR is a cost, a management fad and something to be endured. - *Realist*: Realists recognise that CSR involves self-interest, are comfortable with this and see its potential to transform business, social, economic and other practices for the better. They believe that change for the better will occur, but that it is something people need to sign up to and it is not something that can be imposed. Realists see change occurring in a stepped, incremental manner. They understand the limitations of CSR, see its potential and work within existing frameworks and constraints to further implement and develop the agenda. For realists the cost of CSR is one that has to be paid to gain improvement, whilst it is of the moment it is more than just a fad and is something to be actively engaged with. - *Optimist*: Optimists focus on the positive benefits of CSR for themselves, their communities and their businesses. They emphasise the potential benefits of CSR and downplay though do not disregard the negatives. For optimists CSR is not a cost but an investment and is an agenda that requires active engagement. Optimists might be driven by community, environmental or pure economic self-interest. They actively seek out opportunities to influence, act on and deliver change. - *Strategic idealist*: Strategic Idealists seek to maximise the positive benefits and minimise the negative effects of			

	CSR. They recognise that CSR is about the long term and do not see it as a short-term fix. CSR is an investment, requires careful and considered engagement and has wide ranging potential benefits. It is something to exploit as a force for good, be that profit, community renewal, business or personal growth.			

Appendix 2: Ideal Coding of CSR Frames

Table A.1: Coding of CSR Frames Definition

Frame of CSR	Definition
(1) Conformist	In the conformist orientation organisations are only involved in CSR practice because "everyone else is". These organisations are only following the example of others in order to not be left behind and view it only as a cost, and one which they are not sure of or have considered the real benefits that can be achieved from the practice.
(2) Cynic	The cynical orientation perceives companies, organisations, communities, groups and individuals signing up to the CSR agenda for purely self-interested purposes and that real substantive change is limited. For the cynics CSR is a laudable cause but the motives, drivers and determinants of change are business and economic self interest and not any inherent desire to sign up to CSR for its own sake. Change is perceptual rather than substantive and is perhaps best exemplified by the "business of business is to make money" mindset. For cynics CSR is a cost, a management fad and something to be endured.
(3) Realist	Realists recognise that CSR involves self-interest, are comfortable with this and see its potential to transform business, social, economic and other practices for the better. They believe that change for the better will occur, but that it is something people need to sign up to and it is not something that can be imposed. Realists see change occurring in a stepped, incremental manner. They understand the limitations of CSR, see its potential and work within existing frameworks and constraints to further implement and develop the agenda. For realists the cost of CSR is one that has to be paid to gain improvement, whilst it is of the moment it is more than just a fad and is something to be actively engaged with.
(4) Optimist	Optimists focus on the positive benefits of CSR for themselves, their communities and their businesses. They emphasise the potential benefits of CSR and downplay though do not disregard the negatives. For opportunists CSR is not a cost but an investment and is an agenda that requires active engagement. Optimists might be driven by community, environmental or pure economic self-interest. They actively seek out opportunities to influence, act on and deliver change.
(5) Strategic idealist	Strategic Idealists seek to maximise the positive benefits and minimise the negative effects of CSR. They recognise that CSR is about the long term and do not see it as a short-term fix. CSR is an investment, requires careful and considered engagement and has wide ranging potential benefits. It is something to exploit as a force for good, be that profit, community renewal, business or personal growth.
Legend	▮ Intention follow others ▮ Intention self interest ▮ Intention stakeholder pressure ▮ Intention force for good ▮ Change ▮ Cost vs. investment ▮ Engagement

Table A.2: Ideal Coding Pattern

Frame/ Variable	Conformist	Cynic	Realist	Optimist	Strategic idealist
Intention follow others	1	0	0	0	0
Intention self-interest	0	1	1	1*²	0
Intention stakeholder pressure	0	0	0	1*²	0
Intention force for good	0	0	0	0	1
Change	1	2	3	4	4
Cost vs. investment	1	1	2	3	3
Engagement	1	1	2	2	2
Judgment	3	3	2	1	1

* Coding as defined in the third section of the code manual (see Appendix 1)

*² The intention within the optimist CSR frame can be based on self-interest or stakeholder pressure or both.

Appendix 3: Data Method Chapter

Table A.3: Country of Articles

Country	Count	Percentage	Country	Count	Percentage
India	127	24.8%	Other*	6	1.2%
Nigeria	49	9.6%	China	4	0.8%
Pakistan	47	9.2%	Philippines	4	0.8%
Sri Lanka	29	5.7%	New Zealand	3	0.6%
Canada	22	4.3%	Scotland	3	0.6%
South Korea	22	4.3%	Gambia	3	0.6%
United States	21	4.1%	Ghana	3	0.6%
England	18	3.5%	Liberia	3	0.6%
Australia	17	3.3%	Jordan	3	0.6%
Qatar	16	3.1%	Uganda	2	0.4%
Nepal	12	2.3%	Azerbaijan	2	0.4%
Bahrain	12	2.3%	Oman	2	0.4%
Zambia	12	2.3%	Zimbabwe	2	0.4%
United Arab			Ireland	2	0.4%
Emirates	10	1.9%	Palestine	2	0.4%
Bangladesh	10	1.9%	Russia	1	0.2%
Malaysia	9	1.8%	Turkey	1	0.2%
Singapore	9	1.8%	Ethiopia	1	0.2%
South Africa	8	1.6%	Tanzania	1	0.2%
Namibia	8	1.6%	Torquay	1	0.2%
Thailand	6	1.2%			

* Country cannot be specified.

Excel screenshot — Expert Review_FINAL.xlsx - Microsoft Excel. Cell B2 = "Attock Gen Ltd (AGL)".

Article Number	Company Name	Company Country	Core Business	CSR Initiative	Fit 1	Fit 2	Fit 3
1	Attock Gen Ltd (AGL)	Pakistan	Attock Gen Limited(AGL) targets the challenge of Power Policy 2002 offered by the Government of Pakistan. The new cutting edge technology introduced in Pakistan not only maximized the power capacity of the country but also provided environmentally safe energy to the national grid. AGL has 25 years business partnership with National Transmission and Dispatch Company for dispatch of energy, backed by the guarantee of Government of Pakistan. AGL is a 165 MW Gross Combined Cycle Fuel Oil Fired Thermal Power Plant with Nine (9) Reciprocating Engines and One (1) Steam turbine of world proven technology introduced by Wartsila Finland. The Company started its commercial operations in March 2009.	AGL is arranging sports activities and providing grounds, sports material and kits free of cost to the underprivileged schools of Morgah and Kotha Kalan under its Corporate Social Responsibility (CSR) plan. Competitions were held last week for which a grand prize distribution ceremony was held. Prizes to the winning teams and students were given in cricket, football, basketball, badminton and table tennis.	1	1	
2	Learn Africa Plc	Nigeria	Learn Africa Plc is an education solutions business with a history spanning over 50 years. The company was established in 1961 as Longman Nigeria – a book publishing firm wholly owned by Longman Group UK Limited, now Pearson Education. The company has equally distinguished itself in the marketing of reference, professional and general reading materials. Today, Learn Africa Plc is Nigeria's largest educational publisher with the widest range of books/educational resources and a very expansive distribution network. To enhance the quality of education in Nigeria and beyond, the company offers teacher training/development programmes, digital content provision and educational consultancy services.	LearnAfrica Education Development Foundation has advised candidates to shun all forms of examination malpractices, charging them to study hard to pass their examinations. The foundation, which is the corporate social responsibility arm of Learn Africa Plc, gave this advice ahead of this year's 2013 June/July Senior Secondary Certificate Examinations (SSCE) conducted by the National Examinations Council (NECO), billed to commence on June 1st.	3	3	
3	Kaduna Refinery and Petrol Chemicals (KRPC)	Nigeria	Kaduna Refining and Petrochemical Company (KRPC) was established to efficiently and profitably process crude oil into refined petroleum products and manufacture linear alkyl benzene (LAB) and tins and drums for domestic consumption and export. The objectives of KRPC are to optimize the capacities of the existing plants, reduce the plants' operating costs, develop new products from existing facilities for use in downstream industries and extend refining services to the West African sub-region. Like other subsidiaries of NNPC, KRPC is owned 100% by NNPC.	(KRPC) has donated 30,000 exercise books and furniture worth N8million to 25 host community primary schools in the state as part of its corporate social responsibility to the host communities.	1	1	
4	Federated Farmers	New Zealand	No one farmer can respond to the mass of policy and issues we collectively face. That is	The strategy "refresh" came about when the Ecological Foundation,	3	3	

Sheet1 / Sheet2 / Sheet3

Appendix 5: Hand-out for Expert Review

Degree of CSR Fit	Definition
(4) Born CSR	These businesses have incorporated CSR as a crucial part of their operations from the beginning of their existence. A so-called "CSR 'reflex' tends to direct systematically organization members' attention to both external and internal CSR issues […], where core business and CSR routines are indistinguishable from each other. The distinctive feature of these 'born CSR-oriented' firms is management's early CSR focus and commitment of specific resources to establish CSR routines at or near the founding" (Yuan et al., 2011, p. 80). In summary: - Incorporation of CSR from the beginning of the business' existence/founding - Organizational members systematically focus on both internal and external CSR issues - Strong commitment of resources to establish CSR routines - Core business = CSR routines
(3) Patching	This pattern describes the creation of new CSR core routines meaning that CSR co-determines organizational operations and strongly interacts with current organizational routines therefore influencing future organizational practices. "If a firm is characterized by CSR core practices, this indicates that CSR co-determines organizational purpose, helps mold the firm's identity, and heavily influences resource distribution across the organization" (Yuan et al.,2011, p. 82). Such integration of CSR is often reflected through the institutionalization of core values driving CSR in order "to encourage employees to consider systematically social and environmental parameters when making business decisions or even to make decisions based on corporate ethics" (Yuan et al., 2011, p. 82). In addition, the implementation of CSR values at the operational level is also crucial in this pattern. In summary: - CSR codetermines and interacts with organizational operations - Institutionalization of core values driving CSR - Implementation of the CSR core values at operational level is crucial - CSR determines future organizational practices

Degree of CSR Fit	Definition
(2) Thickening	This pattern means the creation of new "CSR routines as peripheral, core extending practices" (Yuan et al., 2011, p. 83). These new CSR initiatives are built upon the core business routines and benefit from their strength. There are two important characteristics of this pattern. "First, core-extending CSR routines are still peripheral. Changes in peripheral practices normally do not lead to changes in core routines, but changes in these core routines do affect the content and process aspects of peripheral elements. Second, CSR core-extending routines do reinforce existing core elements" (Yuan et al., 2011, p. 83). In summary: - CSR initiatives are built upon core business routines and benefit from their strength - CSR routines are peripheral - Changes in peripheral CSR practices do <u>not</u> lead to changes in the core business - Changes in the core business do lead to changes in peripheral CSR practices - Peripheral CSR routines reinforce core business
(1) Positioning	This pattern involves the creation of new CSR routines as independent peripheral practices which "are not central to the firm's strategy and operations and do not exert much influence on the firm's future development" (Yuan et al., 2011, p. 83). This means that even if firms would not pursue such CSR initiatives, there business core practices hardly would be influenced. In summary: - CSR routines are independent peripheral practices - CSR routines are not central to the business strategy - CSR routines do not exert much influence on core operations and the business' future

	Business core practices	The role of CSR practices
Born CSR oriented		
Patching (creating new CSR core practices)		
Thickening (creating peripheral, core-extending CSR practices)		
Positioning (creating peripheral, independent CSR practices)		
Legend:	CSR core practices — CSR peripheral practices	Business core practices
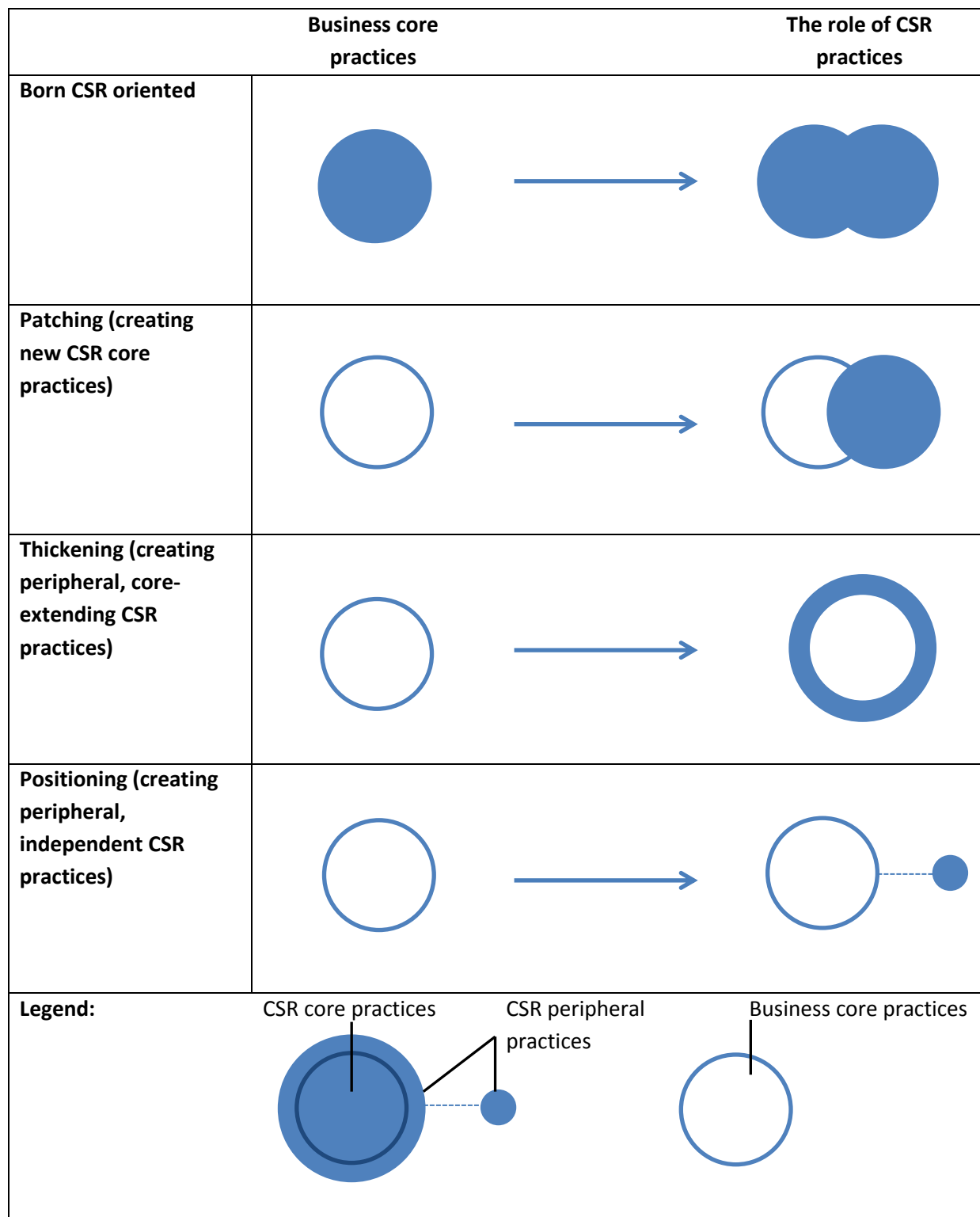
Appendix 6: CSR Fit and Industry, Country and CSR Initiatives

Table A.4: Pearson's Chi-Square and Fisher's Exact Test for Internal CSR Fit and CSR Initiative

	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Positioning*			
Values, transparency & governance	13.484	.000	
Workforce	15.749	.000	
Environment	26.895	.000	
Suppliers	9.394	.002	
Consumers and customers	31.968	.000	
Community	6.214	.015	
Government	.274	.644	
Thickening*			
Values, transparency & governance	5.668	.023	
Workforce	7.751	.006	
Environment	2.503	.121	
Suppliers			.239
Consumers and customers	1.385	.292	
Community	1.238	.292	
Government and society	.088	.769	
Patching*			
Values, transparency & governance	3.045	.108	
Workforce	4.274	.042	
Environment	4.747	.033	
Suppliers			.721
Consumers and customers	7.890	.008	
Community	2.251	.143	
Government	1.374	.250	
Born CSR*			
Values, transparency & governance			1.000
Workforce	.287	.702	
Environment	12.108	.001	
Suppliers			.018
Consumers and customers			.000
Community			.000
Government	1.509	.251	

Table A.5: Pearson's Chi-Square and Fisher's Exact Test for Internal CSR Fit and Industry

	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Positioning*			
Not specified	.012	.918	
Oil & Gas	4.615	.040	

Basic Materials	3.876	.052	
Industrials	2.997	.092	
Consumer Goods	7.424	.007	
Health Care	8.380	.003	
Consumer Services	8.577	.005	
Telecommunications	22.610	.000	
Utilities	4.289	.044	
Financials	9.145	.003	
Technology	1.833	.236	
Thickening*			
Not specified	1.991	.185	
Oil & Gas	.232	.673	
Basic Materials	3.453	.087	
Industrials	.003	1.000	
Consumer Goods	2.798	.128	
Health Care			1.000
Consumer Services	.196	.741	
Telecommunications	5.353	.030	
Utilities	.061	.832	
Financials	1.844	.195	
Technology	4.227	.046	
Patching*			
Not specified	1.230	.299	
Oil & Gas			.444
Basic Materials	.093	.829	
Industrials	2.263	.140	
Consumer Goods	.911	.426	
Health Care			.522
Consumer Services	7.472	.008	
Telecommunications	14.373	.041	
Utilities	5.913	.022	
Financials	3.861	.052	
Technology			1.000
Born CSR*			
Not specified	.953	.364	
Oil & Gas			.154
Basic Materials			1.000
Industrials			.359
Consumer Goods			.411
Health Care			.001
Consumer Services			.578
Telecommunications			.154
Utilities			1.000
Financials	.100	.846	
Technology			1.000

Table A.6: Pearson's Chi-Square and Fisher's Exact Test for Positioning and Country

Positioning*	Pearson's Chi-Square Test		Fisher's Exact Test	Positioning*	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p		Value	p	p
India	3.130	.079		Thailand			.408
Nigeria	.704	.447		Other*			.045
Pakistan	3.004	.089		China			.146
Sri Lanka	2.393	.173		Philippines			1.000
Canada	3.279	.079		New Zealand			.271
South Korea	5.078	.027		Scotland			.572
United	9.133	.002		Gambia			.572
States				Ghana			.070
England	2.808	.142		Liberia			.572
Australia	.000	1.000		Jordan			1.000
Qatar	1.517	.302		Uganda			.170
Nepal			.564	Azerbaijan			.514
Bahrain			.564	Oman			.170
Zambia			.033	Zimbabwe			1.000
United Arab			.535	Ireland			.514
Emirates				Palestine			.170
Bangladesh			.331	Russia			1.000
Malaysia			.742	Turkey			.413
Singapore			.318	Ethiopia			1.000
South Africa			.149	Tanzania			1.000
Namibia			.010	Torquay			1.000

* Country cannot be specified.

Table A.7: Pearson's Chi-Square and Fisher's Exact Test for Thickening and Country

Thickening*	Pearson's Chi-Square Test		Fisher's Exact Test	Thickening*	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p		Value	p	p
India	1.535	.227		Thailand			.184
Nigeria	.310	.627		Other*			1.000
Pakistan	.772	.414		China			.592
Sri Lanka	2.664	.147		Philippines			1.000
Canada	.004	1.000		New Zealand			1.000
South Korea	2.180	.160		Scotland			1.000
United	1.389	.335		Gambia			1.000
States				Ghana			.556
England	.040	1.000		Liberia			1.000
Australia	.026	1.000		Jordan			1.000
Qatar			.590	Uganda			1.000
Nepal			.357	Azerbaijan			1.000
Bahrain			1.000	Oman			1.000

Zambia	.116	Zimbabwe	1.000
United Arab	.511	Ireland	.097
Emirates		Palestine	1.000
Bangladesh	.184	Russia	1.000
Malaysia	.146	Turkey	1.000
Singapore	.470	Ethiopia	1.000
South Africa	.002	Tanzania	.312
Namibia	.062	Torquay	1.000

* Country cannot be specified.

Table A.8: Pearson's Chi-Square and Fisher's Exact Test for Patching and Country

Patching*	Pearson's Chi-Square Test		Fisher's Exact Test	Patching*	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p		Value	p	p
India	.005	1.000		Thailand			.087
Nigeria	.814	.448		Other*			1.000
Pakistan	.593	.560		China			.573
Sri Lanka	.069	.819		Philippines			.573
Canada			.049	New Zealand			.471
South Korea			.402	Scotland			1.000
United			.095	Gambia			1.000
States				Ghana			1.000
England			.359	Liberia			1.000
Australia			.753	Jordan			.471
Qatar			.329	Uganda			1.000
Nepal			.708	Azerbaijan			.346
Bahrain			1.000	Oman			1.000
Zambia			1.000	Zimbabwe			.346
United Arab			1.000	Ireland			1.000
Emirates				Palestine			1.000
Bangladesh			.412	Russia			1.000
Malaysia			1.000	Turkey			1.000
Singapore			.684	Ethiopia			.191
South Africa			.363	Tanzania			1.000
Namibia			.363	Torquay			1.000

* Country cannot be specified.

Table A.9: Pearson's Chi-Square and Fisher's Exact Test for Born CSR and Country

Born CSR*	Pearson's Chi-Square Test		Fisher's Exact Test	Born CSR*	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p		Value	p	p
India	.953	.364		Thailand			.083
Nigeria			.413	Other*			.009
Pakistan			.786	China			.296
Sri Lanka			.726	Philippines			1.000

Canada	.706	New Zealand	.231
South Korea	.706	Scotland	1.000
United	.407	Gambia	1.000
States		Ghana	1.000
England	.185	Liberia	1.000
Australia	.163	Jordan	1.000
Qatar	.384	Uganda	1.000
Nepal	1.000	Azerbaijan	.161
Bahrain	.611	Oman	1.000
Zambia	.611	Zimbabwe	1.000
United Arab	.587	Ireland	1.000
Emirates		Palestine	1.000
Bangladesh	1.000	Russia	.084
Malaysia	1.000	Turkey	1.000
Singapore	.548	Ethiopia	1.000
South Africa	1.000	Tanzania	1.000
Namibia	.506	Torquay	.084

* Country cannot be specified.

Appendix 7: CSR Fit and Tone

A.10: Pearson's Chi-Square and Fisher's Exact Test for CSR Fit and Tone

Tone	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Positive			
Positioning	1.599	.222	
Thickening	.057	.830	
Patching	.934	.373	
Born CSR	.227	.720	
Neutral			
Positioning	6.655	.011	
Thickening	.004	1.000	
Patching	5.032	.026	
Born CSR	2.253	.167	
Negative			
Positioning	4.254	.054	
Thickening	.304	.687	
Patching	4.175	.054	
Born CSR			.096

Appendix 8: CSR Fit and CSR Frames

Table A.11: Pearson's Chi-Square and Fisher's Exact Test for CSR Fit and CSR Frames

Holistic CSR Frame	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
None*			
Positioning	21.777	.000	
Thickening	1.225	.318	
Patching	9.658	.002	
Born CSR	4.133	.061	
Conformist*			
Positioning			.080
Thickening			1.000
Patching			.050
Born CSR			.356
Cynic*			
Positioning	.691	.452	
Thickening			.786
Patching			.522
Born CSR			.143
Realist*			
Positioning	4.568	.038	
Thickening	.338	.624	
Patching	2.863	.111	
Born CSR	.181	.682	
Optimist*			
Positioning	.716	.408	
Thickening	.251	.625	
Patching	.021	.909	
Born CSR	4.551	.034	
Strategic idealist*			
Positioning	12.613	.001	
Thickening	.188	.687	
Patching	1.363	.266	
Born CSR	15.439	.000	

Table A.12: Pearson's Chi-Square and Fisher's Exact Test for CSR Initiatives, Industry and Country

Holistic CSR Frame	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
None*			
Values, transparency & governance	6.976	.004	
Workforce	16.448	.000	
Environment	5.275	.025	
Suppliers			.045

Consumers & customers	6.976	.009	
Community	2.292	.147	
Oil & Gas	.392	.644	
Consumer Goods	1.162	.364	
Health Care			.555
Consumer Services	.038	.859	
Telecommunications	.038	1.000	
Utilities	2.717	.111	
Financials	.758	.444	
South Korea	.477	.617	
United States	.336	.620	
Zambia			.310
Namibia			.686
Other			1.000
Realist*			
Values, transparency & governance	.009	1.000	
Workforce	.120	.783	
Environment	.013	1.000	
Suppliers			.004
Consumers & customers	.204	.719	
Community	6.294	.016	
Oil & Gas			.603
Consumer Goods	1.794	.229	
Health Care			.512
Consumer Services	2.865	.113	
Telecommunications	1.036	.446	
Utilities	1.036	.446	
Financials	2.449	.123	
South Korea			.398
United States			1.000
Zambia			.052
Namibia			.645
Other			.308
Optimist*			
Environment	2.871	.109	
Suppliers			.021
Consumers & customers	.245	.668	
Community	.581	.466	
Health Care	.357	.613	
Other			.414
Strategic idealist*			
Values, transparency & governance	11.306	.002	
Workforce	25.294	.000	
Environment	22.138	.000	
Suppliers			.107

Consumers & customers	3.182	.078	
Community	.501	.530	
Oil & Gas			.782
Consumer Goods	8.046	.008	
Health Care			1.000
Consumer Services	.239	.664	
Telecommunications			.783
Utilities			.403
Financials	1.077	.354	
South Korea			.002
United States			.104
Zambia			.230
Namibia			.331
Other			.214

Table A.13: Binary Logistic Regression for CSR Frames Controlling for Underlying Impacts

CSR Frame	Predictor	B(SE)	Wald	Odds ratio
None	Positioning	-.683**	9.221	.505
	Values, transparency & governance	.475	1.004	1.609
	Workforce	.976**	7.953	2.654
	Environment	.155	.186	1.167
	Suppliers	18.924	.000	165379687.5
	Consumers & customers	.686	2.201	1.986
Realist	Positioning	.384	2.405	1.468
	Suppliers	-1.376*	5.590	.253
	Community	.460	3.849	1.584
Optimist	Born CSR	.701	3.453	2.015
	Suppliers	1.921	3.354	6.829
Strategic idealist	Positioning	.380	1.377	1.463
	Born CSR	-1.172**	9.007	.310
	Values, transparency & governance	-.408	1.191	.665
	Workforce	-1.006**	11.750	.366
	Environment	-.701*	4.662	.496
	Consumer Goods	-.637	2.705	.529
	South Korea	-.955	3.744	.385

*p < .05, **p < .01, ***p < .001

Appendix 9: CSR Fit and CSR Frame Variables

Table A.14: Pearson's Chi-Square and Fisher's Exact Test for CSR Fit and Intention

Intention	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Intention to follow others*			
Positioning			1.000
Thickening			.315
Patching			.167
Born CSR			1.000
Intention self-interest*			
Positioning	19.153	.000	
Thickening	.022	.898	
Patching	6.526	.014	
Born CSR	19.383	.000	
Intention stakeholder pressure*			
Positioning	21.331	.000	
Thickening			.561
Patching			.019
Born CSR			.004
Intention force for good*			
Positioning	.810	.398	
Thickening	.321	.609	
Patching	.351	.649	
Born CSR	2.906	.128	

Table A.15: Pearson's Chi-Square and Fisher's Exact Test for CSR Fit and Change

Change	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Not specified*			
Positioning	30.085	.000	
Thickening	.314	.616	
Patching	16.488	.000	
Born CSR	19.464	.000	
Perceptual change*			
Positioning	.010	1.000	
Thickening	.204	.748	
Patching	.044	.855	
Born CSR			.787
Incremental change*			
Positioning	2.767	.136	
Thickening	4.151	.046	
Patching			.792
Born CSR			.711

Substantial change*			
Positioning	43.792	.000	
Thickening			.478
Patching	23.590	.000	
Born CSR	37.352	.000	

Table A.16: Pearson's Chi-Square and Fisher's Exact Test for CSR Fit and Cost vs. Investment

Cost vs. investment	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Not specified*			
Positioning	5.319	.025	
Thickening	.705	.446	
Patching	5.190	.025	
Born CSR	5.153	.026	
CSR as cost*			
Positioning	5.974	.018	
Thickening	2.180	.206	
Patching			.551
Born CSR			1.000
CSR as cost for improvement*			
Positioning	.074	.807	
Thickening	1.416	.245	
Patching	3.770	.065	
Born CSR	1.560	.278	
CSR as investment*			
Positioning	13.695	.000	
Thickening	.406	.538	
Patching	1.736	.225	
Born CSR	13.261	.000	

Table A.17: Pearson's Chi-Square and Fisher's Exact Test for CSR Fit and Engagement

Engagement	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Not specified*			
Positioning	26.915	.000	
Thickening	.393	.551	
Patching	14.870	.000	
Born CSR	7.290	.007	
Low*			
Positioning	.152	.833	
Thickening	1.258	.367	
Patching			.192
Born CSR			.442
Active*			

Positioning	23.919	.000
Thickening	1.200	.286
Patching	10.278	.002
Born CSR	5.341	.022

Table A.18: Pearson's Chi-Square and Fisher's Exact Test for CSR Fit and Judgment

Judgment	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Not specified*			
Positioning	10.162	.002	
Thickening	.197	.691	
Patching	7.751	.007	
Born CSR	6.038	.012	
Positive*			
Positioning	6.694	.011	
Thickening	2.322	.133	
Patching	.332	.636	
Born CSR	1.520	.143	
Neutral*			
Positioning	1.641	.226	
Thickening	3.438	.072	
Patching	.803	.448	
Born CSR	.201	.681	
Negative*			
Positioning	6.222	.019	
Thickening			.362
Patching			.023
Born CSR			.018

Table A.19: Binary Logistic Regression for CSR Fit and CSR Frame Variables

Dependent Variable	Predictor	B(SE)	Wald	Odds ratio
Intention self-interest	Positioning	.819*	5.834	2.269
	Patching	-.560	3.061	.571
	Born CSR	-1.262**	10.999	.283
Intention stakeholder pressure	Positioning	2.840**	7.365	17.108
	Patching	.543	1.593	1.721
	Born CSR[a]	-1.036*	4.408	.355
Change				
Not specified	Positioning[a]	-.894***	13.816	.409
	Patching	.646*	6.147	1.908
	Born CSR	1.189**	10.917	3.283
Incremental change	Thickening	N.S.		
Substantial change	Positioning[a]	1.220**	12.006	3.389
	Patching	-1.008**	11.877	.365

	Born CSR	-1.742***	22.233	.175
Cost vs. investment				
Not specified	Positioning	-.133	.403	.875
	Patching	.532*	4.158	1.702
	Born CSR	.803*	4.928	2.233
CSR as cost	Positioning	-1.167*	5.403	.311
CSR as investment	Positioningᵃ	.615**	8.488	1.849
	Born CSR	-.875**	6.868	.417
Engagement				
Not specified	Positioningᵃ	-.627**	8.346	.534
	Patching	.789*	6.468	2.201
	Born CSR	.935*	4.397	2.547
Active	Positioning	.659**	9.448	1.933
	Patching	-.507	3.184	.602
	Born CSR	-.629	2.518	.533
Judgment				
Not specified	Positioning	-.328	1.455	.720
	Patching	1.090*	5.320	2.975
	Born CSR	2.098*	4.114	8.149
Positive	Positioningᵃ	.486*	6.651	1.626
Negative	Positioning	.982	.639	2.671
	Patching	-1.639*	3.930	.194
	Born CSR	-2.092*	5.598	.123

*p < .05, **p < .01, ***p < .001   ᵃPredictive effect disappeared when including additional predictors significantly correlated with the independent variable and the predictor.

Table A.20: Pearson's Chi-Square and Fisher's Exact Test for CSR Frame Variables and CSR Initiatives, Industry and Country

	Pearson's Chi-Square Test		Fisher's Exact Test
	Value	p	p
Intention self-interest*			
Values, transparency & governance	1.078	.340	
Workforce	8.672	.004	
Environment	14.734	.000	
Suppliers			.138
Consumers & customers	2.013	.181	
Community	6.756	.011	
Oil & Gas			.406
Consumer Goods	.007	1.000	
Health Care			.154
Consumer Services	.046	.842	
Telecommunications			.285
Utilities			.058

Financials	.004	1.000	
South Korea			.766
United States			.357
Zambia			1.000
Namibia			.620
Other			.007
Intention stakeholder pressure*			
Values, transparency & governance			.007
Workforce	1.483	.274	
Environment	5.188	.029	
Suppliers			.000
Consumers & customers			.082
Community	5.373	.028	
Oil & Gas			1.000
Consumer Goods			.196
Health Care			.614
Consumer Services			.000
Telecommunications			.245
Utilities			1.000
Financials	6.588	.012	
South Korea			.386
United States			.008
Zambia			1.000
Namibia			.330
Other			
Change not specified*			.000
Values, transparency & governance	27.834	.000	
Workforce	32.499	.000	
Environment	31.808	.000	
Suppliers			.000
Consumers & customers	12.363	.001	
Community	4.769	.032	
Oil & Gas	2.827	.136	
Consumer Goods	.660	.512	
Health Care	1.755	.284	
Consumer Services	7.997	.006	
Telecommunications	4.888	.036	
Utilities	.491	.534	
Financials	.263	.646	
South Korea	6.149	.020	
United States	1.667	.241	
Zambia			.120
Namibia			.721
Other			.020
Canada	8.633	.005	

Substantial change*

Values, transparency & governance	24.962	.000	
Workforce	53.881	.000	
Environment	30.113	.000	
Suppliers			.000
Consumers & customers	18.491	.000	
Community	2.713	.120	
Oil & Gas	1.245	.325	
Consumer Goods	2.386	.170	
Health Care			.106
Consumer Services	13.350	.001	
Telecommunications	2.851	.135	
Utilities	.082	.805	
Financials	.709	.418	
South Korea			.005
United States			.159
Zambia			.475
Namibia			1.000
Other			.017
Canada			.001

Cost vs. investment not specified*

Values, transparency & governance	4.365	.050	
Workforce	7.745	.006	
Environment	7.970	.006	
Suppliers	.119	.785	
Consumers & customers	.948	.403	
Community	1.332	.286	
Oil & Gas	1.689	.229	
Consumer Goods	.001	1.000	
Health Care	2.111	.204	
Consumer Services	.343	.647	
Telecommunications	2.184	.167	
Utilities	2.843	.114	
Financials	.008	1.000	
South Korea	1.497	.277	
United States	.020	1.000	
Zambia	2.861	.142	
Namibia			.286
Other			1.000
Canada	.270	.666	

CSR as cost

Values, transparency & governance			.711
Workforce			.090
Environment			1.000
Suppliers			1.000

Consumers & customers	.439	.640	.464
Community			
Oil & Gas			.250
Consumer Goods			.397
Health Care			.458
Consumer Services			.404
Telecommunications			1.000
Utilities			1.000
Financials			.777
South Korea			1.000
United States			.555
Zambia			.069
Namibia			.032
Other			1.000
CSR as investment			
Values, transparency & governance	15.097	.000	
Workforce	19.352	.000	
Environment	21.973	.000	
Suppliers			.555
Consumers & customers			.371
Community	7.425	.007	
Oil & Gas	.840	.396	
Consumer Goods	1.784	.238	
Health Care			.281
Consumer Services	.300	.625	
Telecommunications	.032	1.000	
Utilities	1.068	.395	
Financials	.004	1.000	
South Korea	2.180	.160	
United States	.047	1.000	
Zambia			.529
Namibia			1.000
Other			.382
Engagement not specified			
Values, transparency & governance	15.213	.000	
Workforce	49.126	.000	
Environment	12.587	.000	
Suppliers			.006
Consumers & customers	9.144	.003	
Community	2.595	.114	
Oil & Gas	.802	.408	
Consumer Goods	2.453	.141	
Health Care	.738	.441	
Consumer Services	1.253	.336	
Telecommunications	1.095	.306	

Utilities	-.400	.539	
Financials	.001	1.000	
South Korea	1.542	.259	
United States	1.223	.353	
Zambia			1.000
Namibia			.719
Other			.670
Canada	1.542	.259	
Active engagement			
Values, transparency & governance	13.852	.000	
Workforce	56.885	.000	
Environment	10.151	.001	
Suppliers	5.728	.019	
Consumers & customers	8.220	.004	
Community	5.808	.018	
Oil & Gas	.467	.540	
Consumer Goods	3.534	.079	
Health Care	.500	.607	
Consumer Services	1.332	.277	
Telecommunications	.260	.687	
Utilities	.011	1.000	
Financials	.154	.738	
South Korea	2.786	.120	
United States	.026	1.000	
Zambia			1.000
Namibia			.487
Other			.410
Judgment not specified			
Values, transparency & governance	3.501	.078	
Workforce	10.777	.001	
Environment	3.521	.066	
Suppliers			.234
Consumers & customers	1.198	.335	
Community	.757	.390	
Oil & Gas			.782
Consumer Goods	1.526	.279	
Health Care			.283
Consumer Services	.239	.680	
Telecommunications			1.000
Utilities			.783
Financials	.100	.761	
South Korea			1.000
United States			.227
Zambia			1.000
Namibia			1.000

Other			1.000
Canada			.035
Positive judgment			
Values, transparency & governance	12.013	.001	
Workforce	13.348	.000	
Environment	3.421	.076	
Suppliers			.235
Consumers & customers	2.895	.106	
Community	.073	.851	
Oil & Gas	1.767	.205	
Consumer Goods	2.052	.188	
Health Care	.084	.792	
Consumer Services	.917	.420	
Telecommunications	.108	.835	
Utilities	1.793	.215	
Financials	.074	.818	
South Korea	.479	.508	
United States	.299	.647	
Zambia			.067
Namibia			1.000
Other			1.000
Negative judgment			
Values, transparency & governance			1.000
Workforce			.743
Environment			.044
Suppliers			.287
Consumers & customers			.173
Community	.498	.576	
Oil & Gas			1.000
Consumer Goods			1.000
Health Care			1.000
Consumer Services			.107
Telecommunications			1.000
Utilities			.509
Financials			.483
South Korea			1.000
United States			.013
Zambia			1.000
Namibia			1.000
Other			1.000
Canada			.015

Table A.21: Binary Logistic Regression for CSR Frame Variables Controlling for Underlying Impacts

Dependent Variable	Predictor	B(SE)	Wald	Odds ratio
Intention self-interest	Positioning	.811*	6.633	2.251
	Born CSR	-.843*	4.988	.431
	Workforce	-.621*	4.737	.537
	Environment	-.567	3.556	.567
	Community	.436	2.716	1.547
	Other	-1.572	2.949	.208
Intention stakeholder pressure	Positioning	2.565*	6.111	13.003
	Born CSR	-.781	2.469	.458
	Values, transparency & governance	-.762	1.870	.467
	Environment	-.071	.022	.932
	Suppliers	-1.117	2.456	.327
	Community	.428	1.031	1.534
	Consumer Services	-.858	3.178	.424
	Financials	1.849	3.081	6-356
	United States	-1.328*	4.944	.265
Change not specified	Positioning	-.417	2.448	.659
	Patching	.658*	5.395	1.932
	Born CSR	1.202**	9.057	3.326
	Values, transparency & governance	.740*	4.497	2.097
	Workforce	.860**	11.165	2.363
	Environment	.648*	4.981	1.913
	Suppliers	1.262	1.255	3.531
	Consumers & customers	.307	.904	1.360
	Community	-.131	.345	.878
	Consumer Services	.189	.258	1.208
	Telecommunications	-.492	.712	.611
	South Korea	.566	1.325	1.761
	Other	1.458	1.463	4.299
	Canada	.800	2.022	2.225
Substantial change	Positioning	.565	2.098	1.759
	Patching	-1.207***	12.802	.299
	Born CSR	-2.130***	24.242	.119
	Values, transparency & governance	-.670	3.043	.512
	Workforce	-1.462***	24.308	.232
	Environment	-.575	3.146	.562
	Suppliers	-.640	.539	.527
	Consumers & customers	-.510	2.088	.601
	Consumer services	-.307	.540	.735
	Canada	-.916	2.253	.400
	South Korea	-.665	1.590	.514

	Other	-1.102	1.037	.332
Cost vs. investment not specified	Patching	.516*	4.785	1.675
	Born CSR	.801*	5.266	2.228
	Workforce	.521*	5.341	1.683
	Environment	.476	3.364	1.609
CSR as cost	Positioning	-1.052*	4.230	.349
	Namibia	-1.861*	4.565	.155
CSR as investment	Positioning	.307	1.869	1.359
	Born CSR	-.864*	5.932	.422
	Values, transparency & governance	-.519	2.709	.595
	Workforce	-.821**	11.796	.440
	Environment	-.626*	5.247	.535
	Community	.388	3.473	1.475
Engagement not specified	Positioning	-.266	1.254	.767
	Patching	.799*	5.900	2.224
	Born CSR	1.044*	4.951	2.842
	Values, transparency & governance	.708	2.427	2.029
	Workforce	2.039***	27.397	7.681
	Environment	.313	.845	1.368
	Suppliers	18.760	.000	140402570.1
	Consumers & customers	.415	1.088	1.514
Active engagement	Positioning	.551**	6.974	1.735
	Values, transparency & governance	-.518	1.656	.595
	Workforce	-2.099***	34.728	.123
	Environment	-.186	.349	.830
	Suppliers	-.365	.105	.694
	Consumers & customers	-.396	1.202	.673
	Community	.434*	4.435	1.543
Judgment not specified	Patching	1.177**	6.973	3.244
	Born CSR	2.327*	5.180	10.249
	Workforce	1.269**	8.168	3.556
	Canada	19.094	.000	195992614.4
Positive judgment	Positioning	.314	2.597	1.368
	Values, transparency & governance	-1.024*	6.475	.359
	Workforce	-.728**	7.435	.483
Negative judgment	Patching	-1.685*	5.011	.185
	Born CSR	-2.287**	7.734	.102
	Environment	-.502	.610	.605
	United States	-2.040**	7.067	.130
	Canada	-2.030*	6.720	.131

*p < .05, **p < .01, ***p < .001

Appendix 10: Strategic Idealist Frame and CSR Frame Variables

Table A. 22: Crosstabulation for Strategic Idealist Frame and Intention Force for Good

| | | | Intention force for good | | |
			No	Yes	Total
Strategic Idealist	**No**	Count	82	356	438
		Expected Count	71.7	366.3	438.0
		% within Strategic Idealist	18.7%	81.3%	100.0%
		% within Intention force for good	97.6%	83.0%	85.4%
		% of Total	16.0%	69.4%	85.4%
	Yes	Count	2	73	75
		Expected Count	12.3	62.7	75.0
		% within Strategic Idealist	2.7%	97.3%	100.0%
		% within Intention force for good	2.4%	17.0%	14.6%
		% of Total	0.4%	14.2%	14.6%
Total		Count	84	429	513
		Expected Count	84.0	429.0	513.0
		% within Strategic Idealist	16.4%	83.6%	100.0%
		% within Intention force for good	100.0%	100.0%	100.0%
		% of Total	16.4%	83.6%	100.0%

Odds ration = (73/2) / (356/82) =8.407

Table A. 23: Crosstabulation for Strategic Idealist Frame and Substantial Change

| | | | Substantial change | | |
			No	Yes	Total
Strategic Idealist	**No**	Count	381	57	438
		Expected Count	350.1	87.9	438.0
		% within Strategic Idealist	87.0%	13.0%	100.0%
		% within Substantial change	92.9%	55.3%	85.4%
		% of Total	74.3%	11.1%	85.4%
	Yes	Count	29	46	75
		Expected Count	59.9	15.1	75.0
		% within Strategic Idealist	38.7%	61.3%	100.0%
		% within Substantial change	7.1%	44.7%	14.6%
		% of Total	5.7%	9.0%	14.6%
Total		Count	410	103	513
		Expected Count	410.0	103.0	513.0
		% within Strategic Idealist	79.9%	20.1%	100.0%
		% within Substantial change	100.0%	100.0%	100.0%
		% of Total	79.9%	20.1%	100.0%

Odds ration = (46/29) / (57/381) = 10.603

Table A. 24: Crosstabulation for Strategic Idealist Frame and CSR as Investment

| | | | CSR as Investment | | |
			No	Yes	Total
Strategic Idealist	**No**	Count	336	102	438
		Expected Count	301.4	136.6	438.0
		% within Strategic Idealist	76.7%	23.3%	100.0%
		% within Substantial change	95.2%	63.8%	85.4%

			No	Yes	Total
		% of Total	65.5%	19.9%	85.4%
	Yes	Count	17	58	75
		Expected Count	51.6	23.4	75.0
		% within Strategic Idealist	22.7%	77.3%	100.0%
		% within Substantial change	4.8%	36.3%	14.6%
		% of Total	3.3%	11.3%	14.6%
Total		Count	353	160	513
		Expected Count	353.0	160.0	513.0
		% within Strategic Idealist	68.8%	31.2%	100.0%
		% within Substantial change	100.0%	100.0%	100.0%
		% of Total	68.8%	31.2%	100.0%

Odds ration = (58/17) / (102/336) = 11.239

Table A. 25: Crosstabulation for Strategic Idealist Frame and Active Engagement

			Active Engagement		
			No	Yes	Total
Strategic Idealist	**No**	Count	202	236	438
		Expected Count	174.2	263.8	438.0
		% within Strategic Idealist	46.1%	53.9%	100.0%
		% within Substantial change	99.0%	76.4%	85.4%
		% of Total	39.4%	46.0%	85.4%
	Yes	Count	2	73	75
		Expected Count	29.8	45.2	75.0
		% within Strategic Idealist	2.7%	97.3%	100.0%
		% within Substantial change	1.0%	23.6%	14.6%
		% of Total	0.4%	14.2%	14.6%
Total		Count	204	309	513
		Expected Count	204.0	309.0	513.0
		% within Strategic Idealist	39.8%	60.2%	100.0%
		% within Substantial change	100.0%	100.0%	100.0%
		% of Total	39.8%	60.2%	100.0%

Odds ration = (73/2) / (236/202) = 31.242

Table A. 26: Crosstabulation for Strategic Idealist Frame and Positive Judgment

			Positive Judgment		
			No	Yes	Total
Strategic Idealist	**No**	Count	174	264	438
		Expected Count	149.4	238.6	438.0
		% within Strategic Idealist	39.7%	60.3%	100.0%
		% within Substantial change	99.4%	78.1%	85.4%
		% of Total	33.9%	51.5%	85.4%
	Yes	Count	1	74	75
		Expected Count	25.6	49.4	75.0
		% within Strategic Idealist	1.3%	98.7%	100.0%
		% within Substantial change	0.6%	21.9%	14.6%
		% of Total	0.2%	14.4%	14.6%
Total		Count	175	338	513
		Expected Count	175.0	338.0	513.0
		% within Strategic Idealist	34.1%	65.9%	100.0%

% within Substantial change	100.0%	100.0%	100.0%
% of Total	34.1%	65.9%	100.0%

Odds ration = (74/1) / (264/174) = 48.773